

Subject: FW: Urgent - Privileged and Confidential - Gaming Tax - Materials for Briefing Counsel - Clarifications Required

From: Peter Herring [REDACTED]
Sent: Monday, June 14, 2021 12:32 PM
To: Mark Tafft [REDACTED]; angelina.bowden-jones [REDACTED]
Cc: Jeremy Nash [REDACTED]; Lachlan Cobon [REDACTED]; Fiona L Moore [REDACTED]; Michael S Young [REDACTED]; Shaun Cartoon [REDACTED]; john.salomone [REDACTED]; Simon Noonan [REDACTED]; Matthew Luttick [REDACTED]
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Yes that is how the system works for all redemption of Pokie Credit.

The system adds the pokie credit wager to turnover that is correct.

The calculation is then:

Turnover – Game Wins – Jackpot Startouts – Variable Prize JP Increment – Fixed Prize JP Increment – Bonus Jackpots = Revenue

From: Mark Tafft [REDACTED]
Date: Monday, 14 June 2021 at 10:39 am
To: Angelina Bowden-Jones [REDACTED]; Peter Herring [REDACTED]
Cc: Jeremy Nash [REDACTED]; Lachlan Cobon [REDACTED]; Fiona L Moore [REDACTED]; Michael S Young [REDACTED]; Shaun Cartoon [REDACTED]
Subject: RE: Urgent - Privileged and Confidential - Gaming Tax - Materials for Briefing Counsel - Clarifications Required

Hi Peter and Angelina,

I have had a request from Counsel for confirmation of a specific point.

As we understand it, any Bonus Jackpot is dealt with via the following sequence:

1. Rewards Member gets pokie credit
2. Rewards Member uses card at poker machine
3. Pokie credit is used to play
4. System automatically adds pokie credit value to turnover
5. System deducts:
 - Game wins
 - Jackpot start outs
 - Variable prize jackpot increments
 - Fixed price jackpot increments ; and
 - Bonus Jackpots
6. To Equal "DACOM revenue" – which equals final Gross Gaming Revenue subject to Casino Tax

Qn 1 Could you please confirm this is how the system works?

Qn 2 Could you please confirm specifically that for instance, a Mail Out Bonus Jackpot, is in a system sense – first being treated as if it were a wager where the Patron has in fact contributed cash (via it automatically being added to turnover), which is then reversed via the system deduction of "bonus jackpots".

An answer on this as soon as possible would be greatly appreciated

Kind regards,
Mark



Mark Tafft | Partner

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Marie Glover [REDACTED]

International Tax Review Asia Tax Awards 2017 - Asia Tax Innovator of the Year

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