

**From:** angelina.bowden-jones  
**Sent:** Sunday, 13 June 2021 6:03 PM  
**To:** Mark Tafft; Michael S Young  
**Subject:** Fwd: Journals - bonus jackpots

FYI

Angelina Bowden-Jones  
Global Head of Tax  
Crown Resorts Limited

[REDACTED]

Begin forwarded message:

**From:** Simon Noonan [REDACTED]  
**Date:** 13 June 2021 at 3:19:40 pm AWST  
**To:** Matthew Luttick [REDACTED]  
**Cc:** Angelina Bowden-Jones [REDACTED], David Stoddart <[REDACTED]>, John Salomone [REDACTED], Peter Herring <[REDACTED]>, Peter Grundy [REDACTED]  
**Subject:** Re: Journals - bonus jackpots

Hi all

The gaming side of the journals outlined below is correct. We post a revenue number net of bonus jackpot amounts.

I'm not clear on the GST treatment. We post the number that comes from Dacom, GST is dealt with separately.

Thanks  
Simon

Sent from my iPad

On 13 Jun 2021, at 5:04 pm, Matthew Luttick <[REDACTED]> wrote:

Hi

I agree with the journals below. Gaming Machines revenue is posted by Gaming Finance, so I believe they are best placed to confirm.

Re point 2, the fact that you are asking this question, I am assuming you don't know the answer. I don't either, maybe Gaming Finance can assist.

I believe Pete has attempted to answer the last point.

Kind regards

**Matthew Luttick** | Financial Controller | Crown Melbourne Limited  
[REDACTED]

 Please consider our environment before printing this email.

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**From:** Angelina Bowden-Jones  
**Sent:** Saturday, 12 June 2021 7:46 PM  
**To:** Matthew Luttick; David Stoddart  
**Cc:** John Salomone; Peter Herring; Peter Grundy; Simon Noonan  
**Subject:** RE: Journals - bonus jackpots  
**Importance:** High

Hi Matt and David

Thanks for your response Matt, will wait for Gaming Finance to confirm. In the interim EY have just sent through some further queries as follows:

- What is the accounting treatment of the car parking and accommodation provided under the bonus jackpot program (eg how is revenue recognised);
- What is the GST treatment of car parking and accommodation;
- What is the process and paper trail in relation to the player receiving car parking and accommodation? For example:
  - is the player provided with a voucher?
  - in relation to accommodation, invoiced and, if so, how is it invoiced (eg Is there a room charge of \$500 less a credit of \$500 for voucher/points leaving a zero balance).

In relation to the first 2 points, I'll put my best guess below and wait for confirmation, I have assumed that no GST is put through the

ledger as there is no consideration received but please let me know if that assumption is incorrect:

1. Car Park bonus jackpot of \$50

DR Gaming Machine Revenue – EGM department	\$50
CR Car Park Revenue – Parking department	(\$50)

2. 1 room of accommodation bonus jackpot equivalent to \$180 internal charge

DR Gaming Machine Revenue – EGM department	\$180
CR Accommodation Revenue – Hotel department	(\$180)

Can you please confirm by tomorrow morning if possible.

Thanks

**Angelina Bowden-Jones**  
Global Head of Tax  
Crown Resorts Limited

PO Box 500, Victoria Park WA 6979

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**From:** Matthew Luttick [Redacted]  
**Sent:** Saturday, 12 June 2021 11:39 AM  
**To:** Angelina Bowden-Jones [Redacted]; Simon Noonan [Redacted]; David Stoddart <[Redacted]>  
**Cc:** John Salomone [Redacted]; Alan McGregor [Redacted]; Peter Herring [Redacted]; Peter Grundy [Redacted]  
**Subject:** RE: Journals - bonus jackpots

Hi

I agree with the entries below.

But would like Gaming Finance to confirm.

Kind regards

**Matthew Luttick** | Financial Controller | Crown Melbourne Limited

[www.crownmelbourne.com.au](http://www.crownmelbourne.com.au)

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**From:** Matthew Luttick  
**Sent:** Friday, 11 June 2021 10:05 PM  
**To:** Angelina Bowden-Jones; Simon Noonan; David Stoddart  
**Cc:** John Salomone; Alan McGregor; Peter Herring; Peter Grundy  
**Subject:** RE: Journals - bonus jackpots

Hi

Some of these journals are quite complicated but I agree with the logic below ,but I am unable to provide a definitive response tonight and will endeavour to do so tomorrow.

Kind regards

**Matthew Luttick** | Financial Controller | Crown Melbourne Limited

[www.crownmelbourne.com.au](http://www.crownmelbourne.com.au)

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**From:** Angelina Bowden-Jones  
**Sent:** Friday, 11 June 2021 7:00 PM  
**To:** Matthew Luttick; Simon Noonan; David Stoddart  
**Cc:** John Salomone; Alan McGregor; Peter Herring  
**Subject:** RE: Journals - bonus jackpots  
**Importance:** High

Hi All

Further to my earlier email can you please confirm the journals below (note I have changed the first journal based on discussions with John):

DR Bank	\$100
DR Gaming Machine Revenue – EGM department	\$50
CR GST payable	(\$9.09)

CR F&B Revenue – restaurant department (\$140.91)

Can you also please confirm the following journal for a junket comp, assuming \$150 F&B comp:

DR Comp Expense – VIP gaming department \$150  
CR F&B revenue (\$150)

It would be appreciated if you could respond tonight as EY need this information urgently so that they can provide to counsel.

Thanks

**Angelina Bowden-Jones**  
**Global Head of Tax**  
**Crown Resorts Limited**

PO Box 500, Victoria Park WA 6979

<image002.png>

w: crownresorts.com.au

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**From:** Peter Herring [redacted]  
**Sent:** Friday, 11 June 2021 3:06 PM  
**To:** Angelina Bowden-Jones [redacted]; Matthew Luttick [redacted]; Simon Noonan [redacted] <Personal Information>  
**Cc:** David Stoddart <Personal Information>  
**Subject:** RE: Journals - bonus jackpots

Angelina,

I have included David Stoddart as he should be able to help with your F&B query.

Cheers

Pete

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**From:** Angelina Bowden-Jones [redacted]  
**Sent:** Friday, 11 June 2021 5:04 PM  
**To:** Matthew Luttick [redacted]; Simon Noonan [redacted]  
**Cc:** Peter Herring [redacted]  
**Subject:** Journals - bonus jackpots  
**Importance:** High

Hi Matt and Simon

As a matter of urgency can you please confirm the following journal for a bonus jackpot, assuming \$50 F&B voucher and \$100 cash payment:

DR Bank \$100  
DR Crown Rewards Expense – EGM department \$50  
CR GST payable (\$9.09)  
CR F&B Revenue – restaurant department (\$140.91)

Can you also please confirm the following journal for a junket comp, assuming \$150 F&B comp:

DR Comp Expense – VIP gaming department \$150  
CR F&B revenue (\$150)

Any queries please give me a call on the mobile

Thanks

**Angelina Bowden-Jones**  
**Global Head of Tax**  
**Crown Resorts Limited**

PO Box 500, Victoria Park WA 6979

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