

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

From: Angelina Bowden-Jones [REDACTED]
Sent: Monday, June 14, 2021 10:58 AM
To: Michael S Young [REDACTED]
Cc: Jeremy Nash [REDACTED]; Lachlan Cobon [REDACTED]; Fiona L Moore [REDACTED]; Shaun Cartoon [REDACTED]; Mark Tafft [REDACTED]; Peter Herring [REDACTED]; Charmaine Le [REDACTED]
Subject: RE: Urgent - Privileged and Confidential - Gaming Tax - Materials for Briefing Counsel - Clarifications Required

Hi Michael

We have confirmed through a separate process last week that GST has not been remitted in relation to the comp F&B, hotel or car parking revenue.

For completeness note the following:

F&B Comp Revenue

If a Patron uses any kind of voucher or loyalty points to redeem F&B at an outlet, the revenue is booked through Micros and the GST is recorded. At the end of the month Revenue Audit runs reports from Micros to identify all the comp revenue amounts (based on tender media) and posts a journal to reverse the GST on the comp revenue.

Hotel Comp Revenue

If a Patron uses a voucher or loyalty points to redeem hotel accommodation, the GST is netted down in Opera at the time of checkout so that when Opera posts the journal into PeopleSoft at the end of the day, no GST is recognised on comp revenue.

GST can be netted down in one of two ways:

Comp module – in Opera the costs are moved to another window which strips out the GST. This is used for internal comps or department transfers
 Manual GST “on/off” – If the patron uses a voucher that is “GST Inclusive”, this means that a patron can use the full value of the voucher to pay for GST (e.g. \$100 voucher can be used for \$100 value services including GST). In this situation, the Front Desk person has to move the GST to another code in Opera manually, which will net down the GST before it is posted into PeopleSoft.

Car Parking Comp Revenue

CVPS is the system used for valet parking.

If a patron receives free parking, it will be entered into CVPS using specific “membership” parking tender type. Depending on the tender type, it will interface into Opera and will go to specific accounts. For complimentary car parking, those Opera accounts that they are mapped into will not record GST. This will be posted into the Comp Value Parking account in the GL without GST.

Thanks

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From: Michael S Young [REDACTED]
Sent: Monday, 14 June 2021 8:53 AM
To: Angelina Bowden-Jones [REDACTED]
Cc: Jeremy Nash [REDACTED]; Lachlan Cobon [REDACTED]; Fiona L Moore [REDACTED]; Shaun Cartoon [REDACTED]; Mark Tafft [REDACTED]; Peter Herring [REDACTED]
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Hi Angelina

We were forwarded an email last night in which David Stoddart has clarified in relation to the dining vouchers that F&B treat the amounts as revenue inclusive. *Just to clarify one thing in case GST is to be considered. F&B would treat the revenue as inclusive of GST (and therefore the \$100 would end up as \$90.90). I believe other GST adjustments are made at a corporate level to deal with this. I wasn't sure if GST was relevant or not in this context.* and his *commented that this also applies to the additional \$50 cash/card payment by the customer in the example we have been using.*

We just wanted to confirm that this does not change the understanding that GST has not been remitted to the ATO on the dining component or other components (Accommodation and Car Parking).

Could you please confirm.

Kind regards

Michael Young | Associate Partner | Indirect Tax

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Marie Glover [Redacted]