

From: angelina.bowden-jones
Sent: Wednesday, 16 June 2021 9:27 PM
To: Michael S Young
Cc: Charmaine Le; Mark Tafft; Lachlan Cobon; Jeremy Nash; Fiona L Moore
Subject: RE: Privileged and Confidential - confirmation of facts
Attachments: Attachment C - Schedule detailing Bonus Jackpot Analysis 16 June 2021 w BJ Master.xlsx

Hi Michael

Please see responses in red below.

Thanks

Angelina Bowden-Jones
Global Head of Tax
Crown Resorts Limited

PO Box 500, Victoria Park WA 6979

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Michael S Young

Wednesday, 16 June 2021 2:02 PM

Angelina Bowden-Jones

Cc: Charmaine Le

Mark Tafft

Lachlan Cobon

Jeremy Nash

Fiona L Moore <

Subject: Privileged and Confidential - confirmation of facts

Hi Angelina

There are a few additional points which are needed to be confirmed for finalisation of the Brief and Opinion.

Is the Technical Requirement Document and the Technical Requirements Document for Melbourne Casino, Version 4.06 current. These were contained in a folder provided by Crown to Allens for the purpose of responding to RF12 and are attached for your reference. **Waiting on confirmation**

Is the Crown Rewards Rules which are attached current. The attached was taken from the Crown Rewards website last week. **Waiting on confirmation**

The process confirmed yesterday in relation to F&B also applies to Accommodation and Car Parking that is:

No adjustment is made to the global GST amount when points are earned so that if a person wagered \$100 and earned 5 points, that \$100 would be included in the Global GST amount. **Confirmed**

When the points are redeemed and used for gambling (say \$10 redeemed), that amount is adjusted in the Global GST Amount calculation. So if the person wagered \$50 (made up of \$40 cash and \$10 voucher redeemed), \$40 would be included in the Global GST Amount either by treating the \$10 as a monetary prize or treating the \$10 wager is being without consideration. **Confirmed**

When the points are redeemed for a voucher for F&B, car parking or accommodation, no GST has recognised on the car parking, accommodation F&B and no adjustment is made to the Global GST Amount. **Confirmed**

In relation to the splitting of amounts attributed to Bonus Jackpots in the BJ Master tab, we had requested a breakup of the amount between Dining, Accommodation and Car Parking. In an email from Peter Herring on 13 June 2021 at 3.28pm, there was feedback indicating that it would 'not possible to do the breakup in the timeframe'. Has any progress been made on this to enable us to have the relevant split? **Please refer to the attached file – in the first tab in rows 32 to 34 there is a breakdown.**

While we have internal policy documents for hotel accommodation awards, there has not been anything provided similar to that provided for the Car Parking (see attachment 08-004). Is there a similar materials available in relation to accommodation that can be provided? **Waiting on confirmation**

Let us know if you have any questions.

Kind regards



Michael Young | Associate Partner | Indirect Tax

Ernst & Young

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Marie Glover

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