

Casino Control (Casino Tax) Regulations 2010

Table of Contents

Enacting Formula

Part I PRELIMINARY

1 Citation and commencement

2 Definitions

3 When premium player tax rate applies

Part II FURNISHING OF RETURNS AND KEEPING OF RECORDS

4 Furnishing of returns by casino operator

5 Supplementary provisions on returns and reports to be furnished by casino operator

6 Payment of casino tax

7 Records to be kept

Part III COMPUTATION OF NET WIN

8 General rules for computation of net win where casino operator is party to wager

9 Deductions allowed from net win

10 Treatment of jackpot payouts

11 Net win for table games

12 Net win for games played on gaming machine

13 Net win for counter games

14 Tournaments, card games and other games

15 Valuation of non-monetary prizes

Part IV TREATMENT OF LOSSES

16 Deduction of losses incurred

**17 Adjustment of unabsorbed losses between gross gaming revenue
subject to tax at different rates**

Part V AUDITS IN RELATION TO CASINO TAX

18 Internal audit and submission of audit plan

19 External audit

**Part VI OBLIGATIONS OF CASINO OPERATOR IN CLASSIFYING AND
VERIFYING OF GROSS GAMING REVENUE FROM PREMIUM PLAYERS**

**20 Classifying and verifying of gross gaming revenue from premium
players and non-premium players**

No. S 59

**CASINO CONTROL ACT
(CHAPTER 33A)**

CASINO CONTROL (CASINO TAX) REGULATIONS 2010

In exercise of the powers conferred by section 146 of the Casino Control Act, the

Minister for Finance hereby makes the following Regulations:

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Casino Control (Casino Tax) Regulations 2010 and shall come into operation on 5th February 2010.

Definitions

2. In these Regulations, unless the context otherwise requires —

“card game” means a game in which the casino operator is not a party to the wagers and from which the casino operator receives consideration in the form of —

- (a) a rake;
- (b) a time-based charge to a player; or
- (c) any other fee or payment from a player to participate in the game,

and includes, but is not limited to, poker, bridge and whist;

“cashless wagering system” means a method of wagering and accounting in which the validity and value of electronic credits are determined, monitored and retained by a computer which is operated and maintained by a casino operator, and includes any computerised system which facilitates electronic credit transfers directly to or from a game or gaming machine;

[Deleted by S 57/2013 wef 31/01/2013]

“counter game” means a game (other than a table game or game played on a gaming machine) in which the casino operator is a party to the wager and includes, but is not limited to, bingo and keno;

“coupon” means any match play coupon or any coupon given to a player by a casino operator which may be used for the purpose of gaming;

“drop” —

- (a) in relation to a table game, means the total amount of chips purchased and bets placed at the table, represented by the aggregate value of money, chips, deposit withdrawal notes, cheque-cashing notes, credit notes, coupons, chip purchase vouchers and any other

document evidencing the purchase of chips contained in the drop box for the table, and any electronic credit transfers made to the table game;

(b) in relation to a gaming machine, means the aggregate value of money, chips and coupons contained in the drop box for the gaming machine, and any electronic credit transfers made to the gaming machine; and

(c) in relation to a counter game, means the aggregate value of money, chips, coupons, any unpaid winning tickets and electronic credit transfers made to the counter game, which were received and accepted by the casino operator as bets on the counter game;

“electronic credit transfer” means a transfer made through the use of a cashless wagering system to or from a game or gaming machine of a player’s electronic credits;

“electronic credits”, in relation to a player, means wagering credits maintained in an electronic account for the player in a cashless wagering system, which have a fixed dollar wagering value and may be used for the purpose of gaming;

“gaming day” means a 24-hour period which constitutes a normal business day of a casino, being the same period by which the casino keeps its books and records for business, accounting and tax purposes;

“jackpot payout” means any amount paid out in money, chips, or electronic credit transfers to a player as a result of his placing a bet on the gaming machine, and includes a progressive payout;

[Deleted by S 57/2013 wef 31/01/2013]

“non-premium player tax rate” means the rate of casino tax referred to in section 146(2)(b) of the Act;

“premium player tax rate” means the rate of casino tax referred to in section 146(2)(a) of the Act;

“progressive payout” means winnings from a special prize pool which are awarded to a player as a result of his placing a bet, and may be awarded based on criteria other than the player obtaining a winning combination on a gaming machine or winning a wager at a table game;

“rake” means a commission which may be taken by the casino operator for conducting a game;

“reporting period” means a calendar month or such other period as the Comptroller may determine in lieu thereof;

“tournament” means a contest or competition among players for a prize, whether or not any entry fee or other consideration is required to be paid by the players to participate in the contest or competition;

“wagering voucher” means a printed voucher that has a fixed dollar wagering value which is used for the purpose of gaming and is redeemable for cash.

When premium player tax rate applies

3. For the purpose of ascertaining the applicable tax rate in respect of any gross gaming revenue from a player —

- (a) the premium player tax rate shall apply from the time the player qualifies as a premium player ascertained in accordance with regulation 3 of the Casino Control (Credit) Regulations 2010 (G.N. No. S 53/2010); and
- (b) the non-premium player tax rate shall apply from the time the player ceases to be a premium player ascertained in accordance with regulation 4 of the Casino Control (Credit) Regulations 2010.

PART II

FURNISHING OF RETURNS AND KEEPING OF RECORDS

Furnishing of returns by casino operator

4.—(1) Except as the Comptroller may otherwise allow or direct under paragraph (2), every casino operator shall furnish to the Comptroller in accordance with regulation 5, a return of its gross gaming revenue for each reporting period, not later than the 15th day of the month following the end of the reporting period to which the return relates.

(2) The Comptroller may, if he considers it necessary in the circumstances of any particular case to vary —

- (a) the length of any reporting period; or
- (b) the date on which any reporting period begins or ends or by which any return shall be furnished,

allow or direct any person to furnish the return accordingly, whether or not the reporting period so varied has ended.

(3) If any return is not made by a casino operator within the period under