

**From:** Michelle Brown  
**Sent:** Wed, 16 Oct 2013 15:40:36 +1100  
**To:** Angelina Bowden-Jones  
**Subject:** RE: Position Paper - GST and Bonus Jackpots  
**Attachments:** Memo - GST and Non-Monetary Prizes - 10-10-2013.docx

Hi Angelina,

Attached is the updated memo. The effect on GST has been fully calculated now.

Thanks,

**Michelle Brown** | Taxation Accountant | Crown Melbourne Limited

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

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**From:** Michelle Brown  
**Sent:** Monday, 14 October 2013 1:53 PM  
**To:** Angelina Bowden-Jones  
**Subject:** RE: Position Paper - GST and Bonus Jackpots

Hi Angelina,

Please see attached draft memo for your review.

The paper is more of a review and action memo, rather than a position paper, as originally discussed.

I am still waiting on Table Games to get me data for the first couple of months, so I can calculate the complete effect of the adjustments. This won't affect the main body of the paper.

As I mentioned before, the problem seems to have arisen out of lack of understanding that the calculation of Gross Gaming Revenue and Global GST Revenue are different. Previous to the latest changes made, there was a distinct difference between the two revenue calculations.

Thanks,

**Michelle Brown** | Taxation Accountant | Crown Melbourne Limited

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**From:** Angelina Bowden-Jones  
**Sent:** Monday, 14 October 2013 11:14 AM  
**To:** Michelle Brown  
**Subject:** RE: Position Paper - GST and Bonus Jackpots

Ok thanks

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



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**From:** Michelle Brown  
**Sent:** Monday, 14 October 2013 7:07 AM  
**To:** Angelina Bowden-Jones  
**Subject:** RE: Position Paper - GST and Bonus Jackpots

Hi Angelina,

I will send you a revised version today.

I can confirm the bonus jackpots adjustment have only been occurring since July 2012. There is another adjustment to the GST Revenue called "Carded Lucky Time Adjustment" which has only been occurring since April 2013, that I will discuss in the memo.

It seems the nobody from RA or TG understands that there is a difference between Gross Gaming Revenue and Global GST Revenue.

Thanks,

**Michelle Brown** | Taxation Accountant | Crown Melbourne Limited  
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**From:** Michelle Brown  
**Sent:** Tuesday, 1 October 2013 2:48 PM  
**To:** Angelina Bowden-Jones  
**Subject:** Position Paper - GST and Bonus Jackpots

Hi Angelina,

Refer to attached

Thanks,

**Michelle Brown** | Taxation Accountant | Crown Melbourne Limited  
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