

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

From: Peter Herring <[redacted]>
Sent: Saturday, June 12, 2021 2:36 pm
To: Michael S Young <[redacted]>
Cc: angelina.bowden-jones <[redacted]>; Mark Tafft <[redacted]>; Lachlan Cobon <[redacted]>;
 Jeremy Nash <[redacted]>; Fiona L Moore <[redacted]>
Subject: Re: Urgent - Privileged and Confidential - Gaming Tax - Materials for Briefing Counsel - Clarifications Required

The answer is Yes if they are part of an approved jackpot or bonus jackpot mechanisms

Example

Win this Car
Gaming Machine Mystery Jackpot
When the jackpot is won by the player on a participating gaming machine the cost of the car is deducted.

Cheers

Pete

Peter Herring
Group General Manager
Gaming Strategy, Product & Innovation

Personal Information

On 12 Jun 2021, at 2:36 pm, Michael S Young <[redacted]> wrote:

Thanks Angelina,

Kind regards



Michael Young | Associate Partner | Indirect Tax

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From: Angelina Bowden-Jones <[redacted]>
Sent: Saturday, June 12, 2021 2:44 pm
To: Michael S Young <[redacted]>; Peter Herring <[redacted]>
Cc: Mark Tafft <[redacted]>; Lachlan Cobon <[redacted]>; Jeremy Nash <[redacted]>; Fiona L Moore <[redacted]>
Subject: RE: Urgent - Privileged and Confidential - Gaming Tax - Materials for Briefing Counsel - Clarifications Required

Hi Michael

My understanding is no but will leave Peter to confirm.

Thanks

Angelina Bowden-Jones
Global Head of Tax
Crown Resorts Limited



PO Box 500, Victoria Park WA 6979

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m
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w.crownresorts.com.au

From: Michael S Young <[redacted]>
Sent: Saturday, 12 June 2021 12:28 PM
To: Peter Herring <[redacted]>; Angelina Bowden-Jones <[redacted]>
Cc: Mark Tafft <[redacted]>; Lachlan Cobon <[redacted]>; Jeremy Nash <[redacted]>; Fiona L Moore <[redacted]>

[REDACTED]
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Hi Peter and Angelina

We have been asked by Counsel to confirm a point in relation to prizes in the form of goods (eg a car) given to EGM players. Where such prizes are provided, can you please confirm whether Crown includes the value of the goods as a reduction in Gross Gaming Revenue calculation for Victorian state gaming tax purposes.

Please let us know if you need to discuss.

Kind regards



Michael Young | Associate Partner | Indirect Tax

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Marie Glover | [REDACTED]

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