

## FW: Privileged and Confidential - Crown - Counsels Opinions

**From:** Mark Tafft <[REDACTED]>  
**To:** Victor Nguyen <[REDACTED]>  
**Bcc:** 15.20.4242.023  
**Date:** Tue, 22 Jun 2021 12:22:52 +1000  
**Attachments:** Young QC & Young, Lucky Money counsel advice, 19 Dec 14.pdf (749.48 kB); Young, response to Glick counsel advice, 28 Oct 15.pdf (1.83 MB); Young QC & Young, WA casino tax counsel advice, 1 Jun 2015.pdf (212.43 kB); Young QC & Young, FPV counsel advice, 30 Jan 15.pdf (4.03 MB); Glick QC, contra FPV counsel advice (engaged by VCGLR), 10 Jul 15.pdf (4.07 MB); Young QC & Young, premium player commissions counsel advice, 9 Feb 16.pdf (245.51 kB); Young QC & Young, poker tournament entry fees counsel advice, 23 Aug 13.pdf (7.11 MB); MEM.5001.0002.7999-MEM.5001.0002.8001.pdf (10.93 MB); MEM.5021.0001.0269 (1).pdf (7.42 MB)

Kind regards,

Marie



**Marie Tully** | Executive Assistant to Andrew Lapa, Jason Bailey, Andrew Cavenor and Michael Young | Tax

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 200 George Street, Sydney, NSW 2000, Australia

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**From:** Leon Zwiier <[REDACTED]>  
**Sent:** Friday, June 18, 2021 4:06 PM  
**To:** Mark Tafft <[REDACTED]>; Lachlan Cobon <[REDACTED]>; Mark Robertson QC <[REDACTED]>  
**Cc:** Shaun Cartoon <[REDACTED]>; Elyse Hilton <[REDACTED]>; Jessica Elliott <[REDACTED]>  
**Subject:** Privileged and Confidential - Crown - Counsels Opinions

Mark, Lachlan and Mark,

Please see attached advices all of which I am told by Shaun deal with State Casino taxes either under Victorian law or WA law:

1. 1. Neil Young QC & Chris Young's advice, dated 19 December 2014, received from Allens on 16 June 2021;
2. 2. Neil Young QC & Chris Young's advice, dated 30 January 2015, received from Allens on 16 June 2021;
3. 3. Leslie Glick QC's advice (engaged by VCGLR), dated 10 July 2015, received from Allens on 16 June 2021;
4. 4. Chris Young's response, dated 28 October 2015, received from Allens on 16 June 2021;
5. 5. Neil Young QC & Chris Young's advice, dated 1 June 2015, received from Allens on 16 June 2021;
6. 6. Neil Young QC & Chris Young's advice, dated 23 August 2013, received from Allens on 17 June 2021;
7. 7. Neil Young QC & Chris Young's advice, dated 9 February 2016, received from Allens on 17 June 2021; and
8. 8. Emails attaching Neil Young's advices of 19 December 2014 received from Minter Ellison today 18 June 2021.

As you know we do not have the full background to the various advices. We do not have all relevant correspondence.

We would have preferred sending these with more background and context but because you have indicated that you now seek to site them and it will not further delay the advice we have provided them to you.

Interestingly there are two joint advices of Neil Young QC and Chris Young dated 19 December 2014 on different topics. Allens produced the joint advice in relation to "Luck Money" and Minters the joint advice in relation to "Premium Player Commissions and Junket Player Commissions".

I have also provided a copy of this email to other Counsel retained by us in relation to the State Casino Tax issues.

Regards,  
Leon

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**From:** Mark Tafft <[REDACTED]>  
**Sent:** Friday, 18 June 2021 2:52 PM  
**To:** Leon Zwier <[REDACTED]>  
**Cc:** Lachlan Cobon <[REDACTED]>; Shaun Cartoon <[REDACTED]>;  
**Subject:** RE: Privileged and Confidential - Crown - Brief to Counsel and Counsel's Opinion - Timing

Leon

You will have EY's Brief finalised today. And Counsel's opinion tomorrow. There is no. REPEAT. NO. Prospect of receiving Counsel's opinion today.

Delivery of the advices will not cause delay of said opinions. It will however buttress our respective opinions. Fulsome examination / critique of these other advices will be reserved for phase 2.

Now Leon if you don't mind – further discussion on this is just getting in the way of me fulfilling my side of this and getting the Brief amended and finalised for the Board today as promised.

Kind regards,  
Mark



**Mark Tafft | Partner**

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**From:** Leon Zwier <[REDACTED]>  
**Sent:** Friday, June 18, 2021 2:16 PM  
**To:** Mark Tafft <[REDACTED]>  
**Cc:** Lachlan Cobon <[REDACTED]>; Shaun Cartoon <[REDACTED]>;  
**Subject:** RE: Privileged and Confidential - Crown - Brief to Counsel and Counsel's Opinion - Timing

Mark

I am in the middle of a Mediation and cannot focus on Crown for a few more hours.

The board expects Senior Counsel's opinion today and as agreed. The intention is also to provide the advice to the Commission today in accordance with the NTP.

If Senior Counsel would like to read the other advices that is fine, we always intended for senior counsel to do so, but we do not currently know the background to those advices and we are concerned delivery of them without context may delay conclusion of the advice. and we do not want the delivery of the advice delayed.

Is there any opportunity to conclude the advice today and complete the addendum on the weekend ?

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**From:** Mark Tafft <[REDACTED]>  
**Sent:** Friday, 18 June 2021 1:59 PM  
**To:** Leon Zwier <[REDACTED]>  
**Cc:** Lachlan Cobon <[REDACTED]>; Shaun Cartoon <[REDACTED]>;  
**Subject:** FW: Privileged and Confidential - Crown - Brief to Counsel and Counsel's Opinion - Timing  
**Importance:** High

Hi Leon,

I refer to our work on this matter and that of Counsel, Mark Robertson Q.C.

As part of the finalisation process for the Brief, there are a number of factual clarifications that have been flagged by the team at Crown (see below). This matter is factually very complex and the work has been done in a very compressed timeframe. We are grateful for the assistance that the Crown Team has been providing since we were engaged to perform this work.

We will still be able to provide our Final Brief today. The clarifications will yield a shift in (a) the explanation for: and (b) the quantum on certain current treatments for Casino Tax and GST that are in our view unlikely to succeed.

We expect the financial impact to be in the order of the "unlikely to succeed" treatments moving from some \$8m over the period, to in the order of \$9-10m. We need to re-work the Brief in various parts and do additional work to settle on the number. As you are aware, the Casino tax and GST provisions interact in a complex way.

Queen's Counsel has advised that in light of the need to (a) get our changes in to the Brief (b) consider and amend his Opinion (c) other commitments, he cannot finalise his opinion today, but is able to do so tomorrow.

I have spoken to Alan McGregor about this small delay and he is OK with it.

Counsel has also requested a strong preference to be provided today with (at least) the opinions from other Senior Counsel that we were advised about last night pertaining to other Crown Casino Tax matters. This is particularly the case given the understanding that one of these Opinions was by a Senior Counsel acting on behalf of the Regulator.

Kind regards,  
Mark



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**From:** Angelina Bowden-Jones <[REDACTED]>  
**Sent:** Friday, June 18, 2021 10:58 AM  
**To:** Mark Tafft <[REDACTED]>; Alan McGregor <[REDACTED]>  
**Cc:** Lachlan Cobon <[REDACTED]>; Michael S Young <[REDACTED]>; Fiona L Moore <[REDACTED]>; Jeremy Nash <[REDACTED]>; Shaun Cartoon <[REDACTED]>  
**Subject:** RE: Privileged and Confidential - Crown - Urgent - Draft Supplementary Brief to Counsel - your confirmation re Facts is required  
**Importance:** High

Hi Mark

Please refer to attached with mark-ups for discussion shortly.

Thanks

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



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**From:** Mark Tafft <[REDACTED]>  
**Sent:** Friday, 18 June 2021 12:30 AM  
**To:** Angelina Bowden-Jones <[REDACTED]>; Alan McGregor <[REDACTED]>

Cc: Lachlan Cobon <[REDACTED]>; Michael S Young <[REDACTED]>; Fiona L Moore <[REDACTED]>;  
 Jeremy Nash <[REDACTED]>; Shaun Cartoon <[REDACTED]>  
 Subject: Privileged and Confidential - Crown - Urgent - Draft Supplementary Brief to Counsel - your confirmation re  
 Facts is required

Hi Alan and Angelina,

Please find enclosed a Draft Supplementary Brief to Counsel in relation to our engagement letter dated 11 June with Crown.

We have been asked by Messrs Arnold Bloch Liebler (on behalf of Crown's Board of Directors) to finalise the Brief and obtain Counsel's opinion in writing during the course of today (18 June).

You will find that the Draft Supplementary Brief contains a significant number of factual statements from Crown (together with footnotes as to source – typically emails obtained from Crown representatives over the past 7 days).

We need your urgent confirmation on factual statements contained in the Draft Supplementary Brief, by no later than 11a.m today, 18 June 2021.

Should you not be the appropriate person within Crown to provide this written confirmation, could you please ensure that the appropriate person provides it. I did consider sending the Draft Supplementary Brief to all Crown personnel who are noted in the attachments or the body of the document. However I thought it prudent to approach this task through yourselves in the first instance.

Thank you for your assistance over the past week in relation to this matter.

Should you have any queries in relation to any aspect of the above please do not hesitate to contact either myself or Lachlan, Michael, Fiona or Jeremy.

Kind regards,  
 Mark



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