

**IN THE MATTER OF CROWN RESORTS LIMITED**

**AND IN THE MATTER OF CASINO TAX UNDER THE CASINO (MANAGEMENT AGREEMENT) ACT 1993 (VIC)**

**MEMORANDUM OF ADVICE**

To: **Arnold Bloch Liebler**

Attention: Leon Zwier and Elyse Hilton

**Christopher Archibald QC**

Ninian Stephen Chambers  
140 William Street  
Melbourne Vic 3000

**Anna Dixon**

Gorman Chambers  
460 Lonsdale Street  
Melbourne Vic 3000

5 July 2021

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1. We are instructed on behalf of the Board of Crown Resorts Limited (**Crown**) to conduct a review, and to advise urgently, in relation to the application of the casino tax payable by Crown under the *Casino (Management Agreement) Act 1993 (Vic)* (**Casino Management Act**) with respect to certain jackpot and bonus programs provided by Crown to patrons, some of whom were members of its loyalty scheme (Crown Rewards), in connection with electronic gaming machines ('pokies' or **EGMs**).
2. In the course of Crown's response to a royal commission currently being conducted in Victoria, questions have been raised in relation to Crown's treatment of expenses of the jackpot and bonus programs, following which Crown has briefed Ernst & Young (**EY**) to investigate, and obtained the opinion of counsel, Mark Robertson QC dated 19 June 2021.
3. We are instructed in particular to review counsel's advice, with the benefit of further inquiries of Crown staff by our instructing solicitors in relation to the terms and circumstances of implementation of the jackpot and bonus programs.
4. Our advice in relation to these matters is set out under the headings below.

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### **Summary**

5. We agree with the conclusions of EY and Mr Robertson QC (as set out in subparagraphs 21(a)-(c) below) as to the appropriate treatment for the purpose of casino tax of benefits provided under some Programs, specifically programs under which “Pokie Credits” were granted (which Crown erroneously deducted, but apparently without impact to its final casino tax calculation), and Consolation jackpots (which Crown deducted appropriately), and free accommodation and car parking (the value of which Crown deducted inconsistently with the casino tax provisions).
6. However, contrary to the views expressed by EY and Mr Robertson QC, we have formed the view on the instructions provided to us that benefits associated with Dining Rewards were not “sums paid out as winnings” and thus were not deductible in the calculation of Gross Gaming Revenue. A different conclusion may be reached from any more detailed exposure of facts than has been feasible in the time available for preparation of this advice. If Crown has reservations in that regard, it may determine to explore avenues for raising and resolving the issue with the State, perhaps including making payment of an amount referable to the tax consequences of deduction of Dining Rewards subject to further assessment.
7. There is an aspect of one Program in relation to which we had not received detailed instructions by the time of preparing this advice. The Jackpot Payments Program provided benefits beyond pokie credits (which are addressed in this advice and on which Mr Robertson QC’s advice also proceeded), including food and beverage vouchers, cash payments, and ‘fixed prizes’ such as gift cards. If instructed in relation to the circumstances in which those benefits were supplied, we will be able to provide our opinion regarding the appropriate treatment of those benefits for the purpose of casino tax.

### **Background**

8. Crown is required to pay casino tax pursuant to cl 22.1(b) of the Management Agreement with the State of Victoria forming Schedule 1 to the Casino Management Act, calculated as a proportion of “Gross Gaming Revenue” defined in cl 2 as follows:

“the total of all sums, including cheques and other negotiable instruments whether collected or not, received in any period by the Company from the conduct or playing of games within the... Melbourne Casino... less the total of all sums paid out as winnings during that period in respect of such conduct or playing of games”.

9. Crown’s business at the Melbourne Casino includes operation of EGMs, involving the receipt from patrons of amounts spent by them in playing games of chance and payment to patrons of amounts won from such games.
10. In conjunction with the operation of EGMs, Crown conducts various programs providing benefits to patrons as incentives for gaming (**Programs**). Benefits include credits for further gaming, enhanced winnings, and free or subsidised accommodation, car parking and dining.
11. Crown operates a loyalty scheme called Crown Rewards, under which patrons of the Melbourne Casino may become members and receive benefits according to the applicable terms and conditions. Crown Rewards members accrue loyalty points according to expenditure in gaming and hospitality (Crown Rewards Points), and some of the Programs are available only to Crown Rewards members who have accrued a relevant number of points in certain circumstances. Rewards Points accrued from playing EGMs were known as ‘pokie points’.
12. The issues for consideration in this advice concern whether the benefits provided under the Programs give rise to “sums... received... from the conduct or playing of games”, or “sums paid out as winnings in respect of such conduct or playing of games”, for the purpose of calculating Gross Gaming Revenue. The analysis depends on the terms and implementation of each Program, and varies between the Programs accordingly.

### ***Outline of the Programs***

13. We have been instructed as to the terms and operation of eight Programs which are the subject of query as to Crown’s treatment for the purpose of casino tax, as follows.
14. Six of the Programs are conveniently treated together, being those which involved the provision to patrons of “Pokie Credits” free of charge in various circumstances.<sup>1</sup> In each

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<sup>1</sup> Pokie Credit Rewards (Welcome Back, Free Credit, Seniors Promotion), Mail Outs, Pokie Credits (Matchplay), Random Riches (Carded Lucky Rewards), Jackpot Payments and Pokie Credit Tickets. We

case, the Pokie Credits were available to patrons to be used only for bets on EGMs and, although described with a nominated dollar value, were not themselves redeemable for cash or other value.

15. We understand that one of the programs which involved pokie credits, the Jackpot Payments Program, also provided cash and fixed prizes (such as gift cards). We have not been provided with detailed instructions in relation to those matters (which we apprehend also to be the position with Mr Robertson QC's opinion), and they are not the subject of this advice.
16. A seventh Program named the Consolation Program involved Crown paying double the rate of cash-redeemable prizes for games won over a certain period of time.
17. An eighth Program titled "Bonus Jackpots" was made available to members of Crown Rewards. Such patrons accrued Crown Rewards pokie points from gaming on EGMs. The amount of pokie points received by patrons was determined on the basis of a formula that took into account the amount of money the patron had spent gaming, and also the kinds of games the patron had played. Benefits available to patrons upon accruing certain levels of pokie points included:
  - (a) free accommodation;
  - (b) free car parking; and
  - (c) vouchers able to used as payment for dining at certain venues within Crown Melbourne (some of which were operated by tenants).

***Crown's treatment of Program benefits***

18. As noted above, questions have arisen in relation to Crown's treatment of Program benefits for the purpose of calculating casino tax liabilities. This advice does not examine the quantification of any tax consequences for past treatment of Program benefits, nor inquire into the circumstances which gave rise to such treatment.

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understand that we have been provided with more detail for these programs than appears to have been provided to Mr Robertson QC, however do not consider that to give rise to any material differences in analysis.

19. For present purposes, it is sufficient to indicate that, on our instructions, since around 2012, Crown has calculated its Gross Gaming Revenue and paid tax on the basis that:
- (a) sums paid out as winnings and deducted include the value of Pokie Credits, extra winnings paid under the Consolation Program, the value of free accommodation and car parking, and vouchers used for dining rewards;<sup>2</sup> and
  - (b) sums accounted for as being received as revenue include the value of bets made with Pokie Credits.
20. EY has estimated the value of reduced tax attributable to the benefits claimed as deductible sums for the various categories of Program benefits as approximately:
- (a) \$238 million in respect of pokie credits (although we understand approximately \$2.3 million of this sum relates to the Jackpot Payments program which, as noted above, included benefits other than pokie credits), but noting also that the bets placed with the pokie credits were also treated as sums received, thus neutralising the tax consequence;
  - (b) \$1 million for consolation prizes;
  - (c) \$4.4 million for accommodation and \$3.7 million for car parking; and
  - (d) \$24.8 million for dining rewards.

***EY and Mr Robertson QC's opinion***

21. In summary, EY and Mr Robertson QC reached conclusions that:
- (a) the Pokie Credits did not comprise payment by Crown of any sum to patrons, or receipt of any sum from patrons upon use of those credits for bets, so that they were not properly taken into account in determining Gross Gaming Revenue (and although Crown had wrongly accounted for the issue and use of

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<sup>2</sup> We note also that deductions have been claimed in relation to the value of benefits (other than pokie credits) provided under the Jackpot Payments program, which are not the subject of this advice, including cash, vouchers and gift cards.

credits as sums paid and received respectively, that was neutral as to its tax consequences);

- (b) the Consolation jackpot of additional cash-redeemable prizes was properly treated as sums paid out as winnings to be deducted in the calculation of Gross Gaming Revenue (consistently with Crown's treatment);
- (c) the value of free accommodation and car parking did not involve payment by Crown of any sum, such that they ought not be deducted in the calculation of Gross Gaming Revenue (contrary to Crown's treatment); and
- (d) the value of dining rewards were sums paid out as winnings, and able to be deducted in the calculation of Gross Gaming Revenue.

***Summary of conclusion***

22. We agree with the conclusions set out in subparagraphs 21(a)-(c) above, but have formed the view on the instructions provided to us that the Dining Rewards supplied under the Bonus Jackpot Program were not "sums paid out as winnings" and not deductible in determining Gross Gaming Revenue. Nonetheless, as the issue turns on a detailed examination and application of facts, any further ascertainment of relevant circumstances (or any variance over time) than has been feasible in the time available for preparation of this advice may result in a different complexion.

**Consideration**

23. As our views in relation to many of the Programs accord with the opinions given by EY and Mr Robertson QC, and for the reasons that they give, our advice in relation to those Programs is set out below in brief terms. We examine the treatment of dining rewards in more detail.

***Construction of "Gross Gaming Revenue"***

24. The construction and application of the casino tax on Gross Gaming Revenue is undertaken by reference to the text, context and purpose of the provisions of the Management Agreement ratified in the Casino Management Act.

25. The task of construction must begin and end with a consideration of the statutory text.<sup>3</sup> There are no circumstances affecting relevant principles of construction by reason of the making of an agreement between the State and Crown, and ratification by statute. The text is to be considered in context.<sup>4</sup> The context includes the sentence within which the words appear,<sup>5</sup> the entirety of the statute (which is assumed to be intended to give effect to harmonious objectives, and to give work to every word in the statute),<sup>6</sup> as well as the general purpose and policy of the provision and the mischief it is seeking to remedy.<sup>7</sup>
26. In this connection, the provision defining Gross Gaming Revenue addresses the relevant revenue in the setting of “conduct or playing of games” in a casino, which ordinarily entails patrons playing multiple games of chance over the course of a period of participation, where such games in a casino carry the prospect of both wins and losses resulting across individual games.
27. The provision for casino tax is expressly directed at gaming revenue, and is separate from other taxes and fees paid by Crown under the Management Agreement. It is not a general income tax, payable on the net position after expenses incurred in some connection with obtaining gaming receipts.
28. The term used in cl 22.1(b) for calculation of the casino tax is “Gross Gaming Revenue”. The definition of that term does not account for wider costs or expenses incurred in carrying on the casino business, but for deduction of “sums paid as winnings”. Although the amount of revenue is determined by a deduction of such sums, it would be erroneous to construe it as being in substance a net amount, with the terminology of “gross” as a misnomer, and as facilitating an expansive deduction of other expenses. As described above, it is consistent with the ordinary activity of conducting or playing games in a casino over a period of time for the gaming revenue to be recognised as the balance after all bets and winnings over that period are taken into account.

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<sup>3</sup> *Federal Commissioner of Taxation v Consolidated Media Holding Ltd* (2012) 250 CLR 503 at [39]; *Thiess v Collector of Customs* (2014) 250 CLR 664 at [22].

<sup>4</sup> *Federal Commissioner of Taxation v Consolidated Media Holding Ltd* (2012) 250 CLR 503 at [39], *CIC Insurance Ltd v Bankstown Football Club* (1997) 187 CLR 384 at 408.

<sup>5</sup> *Elizabeth Bay Road Pty Ltd v The Owners - Strata Plan No 73943* (2014) 88 NSWLR 488 at [82].

<sup>6</sup> *Project Blue Sky v Australian Broadcasting Authority* (1998) 194 CLR 355 at [69]-[71].

<sup>7</sup> *CIC Insurance Ltd v Bankstown Football Club* (1997) 187 CLR 384 at 408.



***Pokie Credit Programs***

29. It is clear that the Programs under which Crown provides pokie credits to patrons do not entail payment of any sum by Crown to the patron, or by the patron to Crown upon use for a bet. The mechanism of credits allows the patron to play games with bets to the value of the credits, but free of charge.
30. Accordingly, the terms of the assessment of Gross Gaming Revenue are not engaged – there is neither a sum received nor a sum paid as winnings by the mechanism of providing and using the credits. Of course, the proceeds from any successful bet made with the pokie credits is itself a sum paid as winnings, and deductible in the calculation of Gross Gaming Revenue. However, we do not understand such winnings to be part of the amounts which are the subject of consideration, being the value of the credits issued under the Programs and the bets placed by use of those credits.
31. As noted above, benefits under the Jackpot Payments Program included pokie credits, and other benefits such as cash, vouchers, and gift cards. We have not received detailed instructions in relation to the circumstances applying to benefits other than pokie credits, and we are therefore unable to consider whether they constituted “sums paid out” or had the character of winnings.

***Consolation Program***

32. The Consolation Program involved payment to patrons of extra winnings on successful bets. Under the Program, Crown provided the opportunity to the patron to receive extra winnings on a bet placed in specified circumstances. It is straightforward that the additional amounts paid on successful bets made in accordance with the terms are sums paid as winnings, and accountable as deductions in the calculation of Gross Gaming Revenue.

***Free accommodation and car parking***

33. An entitlement to receive free accommodation and car parking under the Bonus Jackpot Program arose from sufficient expenditure by the patron, calculated by reaching a level of pokie points. However, no payment was made to or on behalf of the patron in relation

to accommodation or car parking. Instead, no charge was made in the first place; there was no cost for the patron to discharge.

34. Accordingly, the provision of free accommodation and car parking did not entail payment of any sum to the patron. There was no sum paid which engaged the provisions of Gross Gaming Revenue.
35. The benefits of free accommodation and car parking are also not able to be readily characterised “as winnings”. They are not contingent upon the patron winning on any occasion during the period of gaming, much less overall, and are not a component of the result of any particular game. In this regard, the discussion set out below in relation to Dining Rewards is also applicable.

#### ***Dining rewards***

36. Under this reward, upon accrual of sufficient pokie points, credit was given to the patron (in the form of an electronic voucher) available for use as payment at various dining businesses operated within Crown Melbourne (although some were businesses conducted by tenants). Because the voucher was issued upon accrual of points calculated by reference to the patron’s gaming expenditure (turnover), adjusted to the kind of games played, we consider that the benefit received by the patron is within the broad scope of the term “in respect of... conduct or playing games”.
37. However, there are real questions as to whether the voucher, or value transferred upon redemption at the point of payment for dining, involves “sums paid out” or is correctly characterised “as winnings” within the terms of the legislation.
38. First, the consideration of whether the benefit involves “sums paid out” requires reference to the natural meaning of the term “sum”, which is an amount of money, held in cash or by other instrument or accounts. Dining rewards are referable to a sum, using a voucher of denominated value. But the voucher is not redeemable or convertible into cash, and it is able to be used only for food and beverage at certain venues within a fixed timeframe. Rather than being an amount of money imposed with obligations to be used in a particular way, its inherent value only arises from being redeemable in exchange for particular goods and services at specified locations within a limited time. It does not easily meet a description of “sums paid out”.

39. Next, it is appropriate to consider the nature of the transactions in the context of the relationship between Crown and the patron, and of the transfer in value by issuing and use of the voucher.

- (a) On one understanding of the transactions involved, the Dining Rewards voucher issued by Crown, when redeemed by the patron at the point of paying for dining, required payment by Crown of value which discharged the patron's separate dining liability (to the operator of the venue, being Crown or a third party). Dealings between parties which do not involve transfers of money may be amenable, on appropriate facts, to being seen in substance as involving separate underlying obligations to pay money which are set off by the steps carried out.<sup>8</sup> On this basis, even where a sum is not paid by Crown to the patron, the mechanism of the voucher could reflect the underlying substance of payment of a sum (either by set-off as between the patron and Crown as operator of the dining venue, or by direction of the patron to the third party operator).<sup>9</sup> Those principles were influential in Mr Robertson QC's consideration of Crown's monetary obligation by the voucher and the patron's liability for the price of dining.
- (b) However, a wider view of the origins of the Dining Rewards voucher suggests a different underlying substance. The Dining Rewards are available under the Crown Rewards loyalty program, and may be seen as an inducement to patrons to undertake gaming at the casino and to dine within the nominated venues. The voucher is a contingent commitment by Crown to meet the value of food and beverages which may subsequently be ordered by the patron, at a venue with which Crown has prior arrangements for accepting the voucher, and there is no independent monetary obligation by Crown to the patron. Rather than payment of a sum to meet the patron's liability, the use of the voucher has the result of a reduction or discount in the cost of dining, such that the amount payable by the patron is less.

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<sup>8</sup> *eg J C Williamson's Tivoli Vaudeville Pty Ltd v Federal Commissioner of Taxation* (1929) 42 CLR 452.

<sup>9</sup> The same principles are capable of being adapted to discharge by Crown of a patron's liability to a third party business with which Crown has an arrangement for acceptance of a voucher.

40. In our view, the facts as we are instructed favour the second characterisation of the provision of Dining Rewards, and do not entail separate underlying transactions between Crown and the patron such that the redemption of the voucher is payment of a sum. In particular, the issue and redemption of the voucher for the patron's dining are not independent transactions because the Dining Rewards voucher is issued on terms that it can *only* be used for that dining at approved venues. A better construction of the transactions is that the voucher enables the patron to obtain a discount on dining, without in substance involving payment out to the patron of a sum.
41. The next issue is whether, in any event, the Dining Rewards are paid "as winnings".
42. The natural meaning of 'winnings' is a prize based on a particular and uncertain outcome of a competition or game. However, as described above, the pokie points accrued by a patron under the Bonus Jackpot Program, and the entitlement to a voucher for use in payment for dining, are not contingent – to any extent – on the patron winning any game. Instead, the pokie points are accrued upon the amount wagered by the patron, and the types of games played by the patron, regardless of whether those games are won or lost.
43. The same meaning is discerned from the terms of the definition of Gross Gaming Revenue, which is directed at revenue "*from the conduct or playing of games*" with deduction of sums paid as winnings. The phrase "as winnings" qualifies the sums paid to patrons for the purpose of calculating Gross Gaming Revenue. Only sums paid having relevant connection "as winnings" are deductible from the sums received in connection with gaming. The term "winnings" therefore takes its meaning by reference to the conduct or playing of games in the casino, rather than any wider benefits provided by the casino to the patron.
44. Accordingly, in our view, the term "as winnings" directs attention to the sum paid out as a component of the conduct or playing of games, and not a benefit which is ancillary or consequential to the gaming transaction.
45. As the Dining Rewards are not paid out as the subject of the gaming itself, nor contingent upon the patron winning any game, there is not a direct connection between the Dining Reward and gaming activity.

46. Subject to addressing the issue immediately below, because the benefit is not awarded upon the outcome of a game, we consider that Dining Rewards benefits are not paid “as winnings”.
47. An alternative construction may be discerned if the term “as winnings” were less tightly connected to the outcome of the “games”, and informed by the wider relationship of “conducting or playing”.
48. The Bonus Jackpot Program ensures that Dining Rewards are received by the Rewards member upon the specified spending level being met. It may be perceived that the benefit of Dining Rewards is therefore a basis on which the patron engages in a period of gaming, and is properly to be taken into account as a component in the result of that gaming. On this approach, as the value of the Dining Reward is an element of the value obtained by the patron from the conduct of gaming, it may be regarded as “winnings”.
49. In *Crown Melbourne Ltd v FCT* [2020] FCA 1295,<sup>10</sup> Davies J considered the effect of agreements between Crown and premium players and with junket operators which provided for special gambling terms including commissions and loss rebates, for the purpose of ascertaining “monetary prizes” for GST. The Court concluded that the terms and circumstances of the agreements entered into by Crown with junket operators provided that commissions and rebates were inseverable components, not separate and distinct amounts to be disintegrated from the collective gaming results, and were properly to be taken into account in settling the net basis of amounts won and lost.<sup>11</sup>
50. We understand Mr Robertson QC’s opinion to observe similarities with the standing terms for a Rewards member engaged in gaming. Mr Robertson QC observed that the accrual of pokie points towards Dining Rewards is an established benefit of the gaming exercise, and may be regarded as part of the agreed gambling terms.
51. Whether such benefits are part of the winnings from gaming, as distinct from part of the inducements provided, requires consideration of the different financial components in a variety of dealings between casino and patron. In *Mayo v Commissioner of Internal Revenue* (2011) 136 TC 81, the United States Tax Court considered the application of

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<sup>10</sup> An appeal has been heard in May 2021 and judgment is reserved.

<sup>11</sup> *Crown Melbourne*, [70].

s 165(d) of the *Internal Revenue Code*, which provided for the deduction of expenses against income in connection with gambling: “Losses from wagering transactions shall be allowed only to the extent of the gains from such transactions.” The taxpayer made losses on wagers which exceeded his gains in conducting a gambling business. The Court held that the wagers were deductible only against the gambling receipts (although general business expenses remained deductible under another provision). It reasoned that the connection required for the losses or gains “from” wagering transactions was that they “must be the actual product of wagers entered by the taxpayer. Generally it is not sufficient that the gain arise merely *in connection with* the conduct of wagering activities; the gain must be the direct result of a wager entered by the taxpayer.”<sup>12</sup>

52. We consider that Gross Gaming Revenue, directed at the receipts “from” gaming less sums paid “as winnings” draws a similar distinction. It may be observed that the sums deducted as winnings are also described or qualified by the broad phrase “in respect of” conduct or playing of games. However, in our view, that term informs and gives focus to the relevant winnings (as being winnings from games conducted in the casino for which sums are received), and does not operate to widen the connection otherwise required for deduction of sums paid as winnings.
53. Our view in relation to the operation of Gross Gaming Revenue is consistent with the provision for additional tax on commission gaming in cl 22A of the Management Agreement. Under those provisions, commission payable by the casino to patrons participating in a junket is recognised as a component of the gaming transaction. (In *Crown Melbourne*, the facts found in relation to the terms of agreements with junket operators led to a consonant result being applied under GST legislation.) The terms of cl 22A do not reveal any reason for the operation of Gross Gaming Revenue for casino tax to be expanded to collateral or loyalty benefits (to commission gamblers or otherwise).
54. Accordingly, we would distinguish benefits under a loyalty scheme providing ‘rewards’ from ‘winnings’ paid on the outcome of games conducted or played in the casino.

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<sup>12</sup> *Mayo*, 93 (emphasis in original).

55. In our view, the terms of the Crown Rewards loyalty program for Dining Rewards are not sufficiently connected to the winnings by a patron, or as a component of the overall assessment of winnings across a period of gaming. Its features are more characteristic of being incidental or ancillary to gaming, including because the benefits accrue independently of the winning of games, and with a purpose of inducing the patron to return to further gaming or expenditure at Crown Melbourne.
56. We note that, if this were not the result, all pokie points (or the benefits for which they may be exchanged) could fall within 'winnings', and (subject to being sums paid out) be taken into account in Gross Gaming Revenue. However, the wider characteristics of a loyalty scheme are not amenable to the targeted purpose of casino tax imposed upon gaming revenue.

### **Conclusion**

57. For the reasons set out above, having reviewed the advice of EY and Mr Robertson QC, in our opinion:
- (a) the issue of pokie credits under the Programs, and the bets made by using them, did not give rise to revenue or deductions to be taken into account in calculating Gross Gaming Revenue (contrary to Crown's treatment, but apparently with neutral tax consequences);
  - (b) there were further kinds of benefits provided under the Jackpot Payments Program, including cash, food and beverage vouchers, and gift cards, in relation to which we would require further instructions before being in a position to advise as to the appropriate treatment for the purpose of casino tax;
  - (c) the Consolation Program gave rise to additional sums paid out as winnings, which were properly taken into account by deduction in Gross Gaming Revenue;
  - (d) the provision of free accommodation and car parking by the Bonus Jackpot Program did not involve payment of any sum to patrons, much less as winnings, and the value of such benefits was therefore not properly to be

deducted in the calculation of Gross Gaming Revenue (contrary to Crown's treatment); and

- (e) (departing from the view of EY and Mr Robertson QC) the issue of vouchers under the Bonus Jackpot Program for patrons to use towards payment of dining at certain venues did not by redemption involve sums paid out to patrons "as winnings", and the value of such benefits was therefore *not* properly to be deducted in the calculation of Gross Gaming Revenue (contrary to Crown's treatment).

58. On the basis of our instructions, we advise that the past treatment by Crown in relation to the Bonus Jackpot Program has entailed underpayment of casino gaming tax. Crown should take steps to redress that position. This memorandum has not addressed the quantification of underpayment.

59. However, in relation to the Bonus Jackpot Program for Dining Rewards, the factual circumstances are complex. If there are reasons to consider that all relevant circumstances are more extensive than presently contained in our instructions, Crown may determine to give further consideration to assessing its obligations. In that event, Crown may raise the issue with the State of Victoria, and seek to arrange steps for resolution of any difference in position.

**Dated:** 5 July 2021

**C M Archibald**

**A C Dixon**