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

**CASINO CONTROL
(CASINO TAX) (AMENDMENT)
REGULATIONS 2013**

In exercise of the powers conferred by section 146(4) of the Casino Control Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Casino Control (Casino Tax) (Amendment) Regulations 2013 and shall come into operation on 31st January 2013.

Amendment of regulation 2

2. Regulation 2 of the Casino Control (Casino Tax) Regulations 2010 (G.N. No. S 59/2010) (referred to in these Regulations as the principal Regulations) is amended by deleting the definitions of “chip purchase voucher” and “match play coupon”.

Amendment of regulation 5

3. Regulation 5 of the principal Regulations is amended —

(a) by deleting paragraphs (2) and (3) and substituting the following paragraphs:

“(2) A return of gross gaming revenue for each reporting period shall specify —

(a) the net win for each type of game, classified according to the applicable tax rate;

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- (b) the total amount of gross gaming revenue subject to the premium player tax rate and the non-premium player tax rate, respectively; and
 - (c) the total amount of casino tax payable under each applicable tax rate.
- (3) The casino operator shall submit to the Comptroller such of the following reports as the Comptroller may require from time to time:
- (a) a report of net win for any type of game;
 - (b) a report which explains any variance that exceeds such threshold as may be specified by the Comptroller, being variance between —
 - (i) the net win computed electronically by an electronic monitoring system or by the meters of a gaming machine; and
 - (ii) the net win computed according to a count of the chips, money and coupons in the drop for the gaming machine;
 - (c) a report which explains any variance in the count of the inventory of chips or the drop for table games or counter games;
 - (d) a report which explains the reason for any adjustment of any meter of a gaming machine;
 - (e) a report of all verifications carried out on the identity and status of any player under regulation 20(1)(c) and (2); and
 - (f) such other report as may be specified by the Comptroller.
- (4) Any casino operator which fails, without reasonable excuse, to furnish the report within the time as required by the Comptroller under paragraph (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000.”; and

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- (b) by deleting the regulation heading and substituting the following regulation heading:

“Supplementary provisions on returns and reports to be furnished by casino operator”.

Amendment of regulation 7

4. Regulation 7(1) of the principal Regulations is amended by inserting, immediately after the word “relates”, the words “or such shorter period as the Comptroller may, on the application of the casino operator, allow in any particular case”.

Amendment of regulation 8

5. Regulation 8(1) of the principal Regulations is amended —

- (a) by deleting the words “C, which is the amount of bets received by the casino operator on the game,” in sub-paragraph (a) and substituting the words “the amount of bets received by the casino operator on the game”;
- (b) by deleting the words “D, which is the amount paid out by the casino operator as winnings on the game,” in sub-paragraph (b) and substituting the words “the amount paid out by the casino operator as winnings on the game”; and
- (c) by deleting the words “between C and D” in sub-paragraph (c) and substituting the words “between the amount of bets received by the casino operator on the game (referred to in sub-paragraph (a)) and the amount paid out by the casino operator as winnings on the game (referred to in sub-paragraph (b))”.

Deletion and substitution of regulation 10

6. Regulation 10 of the principal Regulations is deleted and the following regulation substituted thereafter:

“Treatment of jackpot payouts

10. Where any jackpot payouts are made as winnings at a game or gaming machine, the following provisions shall apply:

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- (a) the amount stated in such jackpot payouts shall be deductible from the net win as an amount paid out by the casino operator as winnings in the reporting period in which such jackpot payout is made by the game or gaming machine;
- (b) where —
- (i) the amount stated in such jackpot payout has been deducted from the net win under paragraph (a); and
 - (ii) the amount or value thereof is not redeemed by a player before the date of expiry of the jackpot payout, as the case may be,
- the unredeemed amount shall be included in the net win in the reporting period in which the jackpot payout expires; and
- (c) if the casino operator subsequently allows the redemption of an unredeemed jackpot payout which was previously included in the net win under paragraph (b), the amount subsequently redeemed may be deducted from the net win in the reporting period in which it is subsequently redeemed.”.

Amendment of regulation 11

7. Regulation 11(1) of the principal Regulations is amended by deleting the words “For the purposes of determining the net win in a gaming day for any table game where the casino operator is a party to a wager, the difference between C and D” and substituting the words “The net win in a gaming day for any table game where the casino operator is a party to a wager”.

Amendment of regulation 12

8. Regulation 12 of the principal Regulations is amended -

- (a) by deleting the words “for the purposes of determining the net win in a reporting period for games played on any gaming machine, the difference between C and D” in paragraph (1)

and substituting the words “the net win in a reporting period for games played on any gaming machine”;

- (b) by inserting, immediately after the word “adjustment” in paragraph (3)(b), the words “of any meter of a gaming machine”;
- (c) by deleting the words “under paragraph (4)” in paragraph (3)(b); and
- (d) by deleting paragraph (4).

Amendment of regulation 13

9. Regulation 13 of the principal Regulations is amended by deleting the words “For the purposes of determining the net win in a reporting period for any counter game where the casino operator is a party to a wager, the difference between C and D” and substituting the words “The net win in a reporting period for any counter game where the casino operator is a party to a wager”.

Amendment of regulation 14

10. Regulation 14 of the principal Regulations is amended —

- (a) by deleting the words “Subject to paragraph (4), where” in paragraph (3) and substituting the word “Where”;
- (b) by deleting the words “paragraph (3) shall not apply” in paragraph (4)(a) and substituting the words “paragraphs (1), (2) and (3) shall apply”; and
- (c) by deleting the regulation heading and substituting the following regulation heading:

“Tournaments, card games and other games”.

New Part VI

11. The principal Regulations are amended by inserting, immediately after regulation 19, the following Part:

“PART VI
OBLIGATIONS OF CASINO OPERATOR
IN CLASSIFYING AND VERIFYING OF
GROSS GAMING REVENUE FROM
PREMIUM PLAYERS

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

20.—(1) Where different chip sets are used to classify gross gaming revenue from premium players and non-premium players —

- (a) the casino operator shall not allow any exchange of premium chips for non-premium chips (and vice versa) at any table unless otherwise allowed by the Comptroller;
- (b) the casino operator shall not allow any player to buy any premium chip with cash at any table unless otherwise allowed by the Comptroller;
- (c) the casino operator shall not accept any wager of premium chips from any player until his identity and status as a premium player are verified before the commencement of his play at any table;
- (d) the casino operator shall maintain a record of all such verifications carried out on the identity and status of any player under sub-paragraph (c) and paragraph (2); and
- (e) the casino operator shall not accept any wager of premium chips from a non-premium player at all times.

(2) For the purposes of paragraph (1)(c), the Comptroller may specify in writing to a casino operator, requirements as to the method, manner and frequency of verification to be carried out on the identity and status of a premium player.

(3) Where classification of gross gaming revenue from premium players is other than by different chip sets, the casino operator shall put in place a system (subject to such conditions as may be specified by the Comptroller) that will allow proper

classification and verification of gross gaming revenue from premium players.

(4) Any casino operator which fails to comply with any requirement specified under paragraph (1), (2) or (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000.

(5) Notwithstanding that a casino operator may be liable for an offence under paragraph (4), the Comptroller shall not be precluded from assessing, to the best of his judgment, the amount of casino tax due from the casino operator under section 146B of the Act.

(6) In this regulation —

“non-premium chip” means any chip used other than a premium chip;

“non-premium player” means a patron of a casino who has not been verified to be a premium player;

“premium chip” means any chip denoted as a chip for use by a premium player for the purpose of gaming.”.

Made this 28th day of January 2013.

LIM SOO HOON
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.

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