
First published in the Government *Gazette*, Electronic Edition, on 30th January 2013 at 7:00 pm.

No. S 57

**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;

-
-
- (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

- (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: