

# Casino tax rate structure

Premium gaming		Mass gaming	
Gross Gaming Revenue (GGR) of each IR	Tax rate	GGR of each IR	Tax rate

## Current tax rates (Moratorium till February 2022)

Entire amount	5%	Entire amount	15%
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## Revised tax rates

(Effective from March 2022, with a new 10-year moratorium)

Subject to the IR meeting its investment commitments\*

Tier 1 (First \$2.4 billion of GGR)	8%	Tier 1 (First \$3.1 billion of GGR)	18%
Tier 2 (GGR in excess of \$2.4 billion)	12%	Tier 2 (GGR in excess of \$3.1 billion)	22%

\*If the IR fails to meet its investment commitments, then a flat tax rate of 12% will apply on the entire amount of GGR from premium gaming, and a flat tax rate of 22% will apply on the entire amount of GGR from mass gaming.