Changes to the casino tax structure

PREMIUM GAMING		MASS GAMING	
GGR (PREMIUM GAMING) OF EACH IR	**TAX RATE**	**GGR (MASS GAMING) OF EACH IR**	**TAX RATE**
Current tax rates (Moratorium till February 2022)			
Entire amount	5%	Entire amount	15%
Revised tax rates (Effective from March 2022, with a new 10-year moratorium) *Subject to the IR meeting its investment commitments**			
Tier 1 (First S$2.4 billion of GGR)	8% (+3pp)	Tier 1 (First S$3.1 billion of GGR)	18% (+3pp)
Tier 2 (GGR in excess of S$2.4 billion)	12% (+7pp)	Tier 2 (GGR in excess of S$3.1 billion)	22% (+7pp)

(GGR: Gross Gaming Revenue)

**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.*

Source: Ministry of Trade and Industry, Ministry of Finance, Ministry of Home Affairs, Ministry of Social and Family Development