



Licensing & Regulatory Group
Gaming Licensing & Development Department

**REGULATORY FRAMEWORK
FOR THE DESTRUCTION OF
GAMING EQUIPMENT AND
GAMING PARAPHERNALIA
FOR GLDD-ENROLLED
SUPPLIERS**

Rev. No.: 0
Effectivity

	REGULATORY FRAMEWORK FOR THE DESTRUCTION OF GAMING EQUIPMENT AND GAMING PARAPHERNALIA FOR GLDD-ENROLLED SUPPLIERS	Page No.	Page 1 of 8
		Rev. No.	0
	GAMING LICENSING & DEVELOPMENT DEPARTMENT	Effectivity	SEP 07 2023

EXECUTIVE SUMMARY

Operative gaming manuals of the Gaming Licensing and Development Department (GLDD) are the Casino Regulatory Manuals (CRM) for licensed casinos and the Suppliers Regulatory Manual (SRM) for enrolled suppliers of gaming equipment and paraphernalia. These manuals govern the conduct of gaming operations of all PAGCOR licensees and the conduct of business of GLDD-enrolled suppliers. The provisions of the SRM may likewise apply to the importation or local purchase of gaming equipment and paraphernalia of PAGCOR authorized gaming venues handled by other PAGCOR departments.

Part of the regulatory mandate of PAGCOR is to attain and enforce a regulatory framework that preserves the integrity and propels the development of the gaming industry, which led to the creation of the SRM. By virtue of the SRM, regulations and standard procedures are being implemented for the enrollment/registration of suppliers of gaming equipment and gaming paraphernalia that conduct business in the Philippines. The SRM allows the supplier to import, ship out, demonstrate, transfer/move, and keep inventory of the gaming equipment and paraphernalia. However, there have been no provisions in the SRM concerning the destruction of gaming equipment and gaming paraphernalia by the concerned suppliers.

Hence, in order to address this issue and to provide a complete tracking procedure for gaming equipment and paraphernalia from importation to disposal, including destruction, the following is the Regulatory Framework for the Destruction of Gaming Equipment and Gaming Paraphernalia for GLDD-Enrolled Suppliers.

	REGULATORY FRAMEWORK FOR THE DESTRUCTION OF GAMING EQUIPMENT AND GAMING PARAPHERNALIA FOR GLDD-ENROLLED SUPPLIERS	Page No.	Page 2 of 8
		Rev. No.	0
	GAMING LICENSING & DEVELOPMENT DEPARTMENT	Effectivity	

TABLE OF CONTENTS

GENERAL PROVISION	3
REQUEST FOR APPROVAL OF SUPPLIERS WHOSE IMPORTATION AVAILED OF PAGCOR'S CUSTOMS AND DUTIES	3
REQUEST FOR APPROVAL OF SUPPLIERS WHOSE IMPORTATION OF GAMING EQUIPMENT AND/OR GAMING PARAPHERNALIA ARE COVERED BY AN IMPORT PERMIT FILED WITH THE SPECIAL ECONOMIC ZONE AUTHORITY, AND THOSE SUPPLIERS WHO DID NOT AVAIL PF PAGCOR'S CUSTOM AND DUTIES TAX EXEMPTION	5
REQUEST FOR APPROVAL OF SUPPLIERS FOR DESTRUCTION OF TRADITIONAL BINGO GAMING EQUIPMENT AND/OR GAMING PARAPHERNALIA	6
DESTRUCTION OF GAMING EQUIPMENT AND/OR GAMING PARAPHERNALIA	7

	REGULATORY FRAMEWORK FOR THE DESTRUCTION OF GAMING EQUIPMENT AND GAMING PARAPHERNALIA FOR GLDD-ENROLLED SUPPLIERS	Page No.	Page 3 of 8
		Rev. No.	0
	GAMING LICENSING & DEVELOPMENT DEPARTMENT	Effectivity	

SECTION 1. GENERAL PROVISIONS

- a) The Supplier may permanently dispose of its gaming equipment and/or gaming paraphernalia through destruction, provided that it has rights over the gaming equipment and/or gaming paraphernalia, subject to the guidelines and procedures in this Regulation. Otherwise, the Supplier shall ship out the gaming equipment and/or gaming paraphernalia in accordance with the guidelines and procedure under Regulation 6 of the SRM Rev. 2 with effectivity date of November 3, 2022.
- b) The Supplier shall request approval from GLDD of the intended destruction of gaming equipment and/or gaming paraphernalia using the SRM Form No. 840, at least seven (7) business days prior to the intended date of destruction.
- c) Under the provision of these guidelines, the suppliers are allowed to destroy only the following:
 - (i) Electronic Gaming Machines (EGM) and/ or components
 - Slot Machines
 - Electronic Table Games
 - (ii) Electronic Bingo Machines and/or components
 - (iii) Traditional Bingo equipment and/or paraphernalia

SECTION 2. REQUEST FOR APPROVAL OF SUPPLIERS WHOSE IMPORTATION AVAILED OF PAGCOR'S CUSTOMS AND DUTIES TAX EXEMPTION

- a) The Supplier shall submit the duly-accomplished SRM Form No. 840 accompanied by copies of the following shipment documents covering the gaming equipment and gaming paraphernalia to be permanently disposed of through email, at gldd_suppliers@pagcor.ph:
 - (i) PAGCOR-approved Shipment Clearance Request and Approval Form
 - (ii) Previously-issued Tax Exemption Indorsement from the Department of Finance (DOF) along with the supporting documents (e.g. importation bill of lading/airway bill and import commercial invoice);
 - (iii) Bureau of Internal Revenue - Customs Declaration;
 - (iv) Assessment Notice;
 - (v) Commercial Invoice;
 - (vi) Packing List and Bill of Lading or Airway Bill;
 - (vii) Permit/clearance that other concerned government agencies may require;
 - (viii) Other items or information that GLDD may require.

The Supplier has the responsibility of maintaining and safekeeping all importation records and documents in accordance with Section 1003 of the Custom

	REGULATORY FRAMEWORK FOR THE DESTRUCTION OF GAMING EQUIPMENT AND GAMING PARAPHERNALIA FOR GLDD-ENROLLED SUPPLIERS	Page No.	Page 4 of 8
		Rev. No.	0
	GAMING LICENSING & DEVELOPMENT DEPARTMENT	Effectivity	

Modernization and Tariff Act as implemented by Sections 4.2, 4.4, and 4.5.3 of Customs Administrative Order No. 01-2019 issued by the Bureau of Customs.

- b) GLDD shall verify the information contained in the SRM Form No. 840 against records of Compliance Monitoring Enforcement Department's (CMED) inspection and inventory report on the shipment of the gaming equipment and gaming paraphernalia.
- c) PAGCOR shall submit an application with the DOF for the destruction of the gaming equipment and/or paraphernalia.
- d) Destruction of the gaming equipment and/or paraphernalia shall not be carried out unless PAGCOR has obtained a written approval from DOF.
- e) GLDD shall notify the Supplier to proceed with the destruction of the gaming equipment and/or paraphernalia as soon as the written clearance from DOF is obtained.
- f) The destruction of gaming equipment and/or gaming paraphernalia shall be carried out with the presence of PAGCOR Team representative/s from GLDD and CMED along with representative from other government agencies as deemed necessary.
- g) After destruction of the gaming equipment and/or paraphernalia, a Certificate of Destruction of Gaming Equipment and/or Paraphernalia SRM Form No. 742 stating among others, the details of the destruction of gaming equipment and/or paraphernalia shall be duly accomplished by the Supplier's authorized representative and noted by PAGCOR Team representative/s as witnesses.
- h) Copies of the following shall be provided to GLDD by CMED:
 - (i) Certificate of Destruction of Gaming Equipment and/or Paraphernalia
 - (ii) Legible image/photocopy of Serial and Information Plates of destroyed EGMs and/or eBingo machines
 - (iii) Images of other destroyed items
 - (iv) Post activity report of the destruction

	REGULATORY FRAMEWORK FOR THE DESTRUCTION OF GAMING EQUIPMENT AND GAMING PARAPHERNALIA FOR GLDD-ENROLLED SUPPLIERS	Page No.	Page 5 of 8
		Rev. No.	0
	GAMING LICENSING & DEVELOPMENT DEPARTMENT	Effectivity	

SECTION 3. REQUEST FOR APPROVAL OF SUPPLIERS WHOSE IMPORTATION OF GAMING EQUIPMENT AND/OR GAMING PARAPHERNALIA ARE COVERED BY AN IMPORT PERMIT FILED WITH THE SPECIAL ECONOMIC ZONE AUTHORITY, AND THOSE SUPPLIERS WHO DID NOT AVAIL OF PAGCOR'S CUSTOMS AND DUTIES TAX EXEMPTION

- a) The Supplier shall submit the duly-accomplished SRM Form No. 840 together with the copies of the following shipment documents covering the gaming equipment and/or paraphernalia to be permanently disposed of through email, at gldd_suppliers@pagcor.ph:
 - (i) PAGCOR-approved shipment clearance and approval form;
 - (ii) Certificate of Scrap Buyer's Registration;
 - (iii) Commercial Invoice/Tax Invoice;
 - (iv) Packing List and Bill of Lading or Airway Bill.
 - (v) Permit/clearance that other concerned government agencies may require;
 - (vi) Other items or information that GLDD may require
- b) GLDD shall verify the information contained in the SRM Form No. 840 against records of CMED's inspection and inventory report on the shipment of the gaming equipment and gaming paraphernalia.
- c) GLDD shall process the proposed destruction of gaming equipment and gaming paraphernalia subject to the Supplier obtaining the prior approval of the Special Economic Zone Authority (SEZA) for the destruction of gaming equipment and gaming paraphernalia. CMED shall be provided with the approval as issued by SEZA, if any.

For Suppliers who did not avail of the PAGCOR's Customs and Duties Tax exemption but operates outside the Special Economic Zone, the approval is no longer required.
- d) It shall be the Supplier's responsibility to seek the prior written approval of the SEZA for the destruction of gaming equipment and gaming paraphernalia. Destruction shall not be carried out unless the Supplier submits a written approval from these authorities to GLDD.
- e) The destruction of gaming equipment and/or gaming paraphernalia shall be carried out with the presence of PAGCOR Team representative/s from GLDD and CMED along with representatives from other government agencies as deemed necessary.

	REGULATORY FRAMEWORK FOR THE DESTRUCTION OF GAMING EQUIPMENT AND GAMING PARAPHERNALIA FOR GLDD-ENROLLED SUPPLIERS	Page No.	Page 6 of 8
		Rev. No.	0
	GAMING LICENSING & DEVELOPMENT DEPARTMENT	Effectivity	

- f) After destruction of the gaming equipment and/or paraphernalia, a Certificate of Destruction of Gaming Equipment and/or Paraphernalia SRM FORM No. 742 stating among others, the details of the destruction of gaming equipment and/or paraphernalia shall be duly accomplished by the Supplier's authorized representative and noted by PAGCOR Team representative/s as witnesses.
- g) Copies of the following shall be provided to GLDD by CMED:
- (i) Certificate of Destruction of Gaming Equipment and/or Paraphernalia
 - (ii) Legible image/photocopy of Serial and Information Plates of destroyed EGMs and/or eBingo machines
 - (iii) Images of other destroyed items
 - (iv) Post activity report of the destruction

SECTION 4. REQUEST FOR APPROVAL OF SUPPLIERS FOR DESTRUCTION OF TRADITIONAL BINGO GAMING EQUIPMENT AND/OR GAMING PARAPHERNALIA

- a) The Supplier shall submit the duly-accomplished SRM Form No. 840 together with the copies of the corresponding shipment documents covering the gaming equipment and/or paraphernalia to be permanently disposed of through email, at gldd_suppliers@pagcor.ph:

For cancelled traditional bingo cards, the following details are required as applicable:

- (i) Card/Ticket serial number
 - (ii) Card production number
- (b) Bingo cards deemed by the Supplier as unsuitable for further use in gaming operations shall be stored inside a dedicated and secure card disposal room to await destruction.
- (c) Bingo cards for destruction shall be completely destroyed by either of the following manner:
- (i) Shredding
 - (ii) Grinding
 - (iii) Incineration, but subject to environmental standards.
- (d) The destruction of gaming equipment and/or gaming paraphernalia shall be carried out with the presence of PAGCOR Team representative/s from GLDD and CMED along with representative from other government agencies as deemed necessary.

	REGULATORY FRAMEWORK FOR THE DESTRUCTION OF GAMING EQUIPMENT AND GAMING PARAPHERNALIA FOR GLDD-ENROLLED SUPPLIERS	Page No.	Page 8 of 8
		Rev. No.	0
	GAMING LICENSING & DEVELOPMENT DEPARTMENT	Effectivity	

- g) After destruction of the gaming equipment and/or paraphernalia, a Certificate of Destruction of Gaming Equipment and/or Paraphernalia SRM FORM No. 742 stating among others, the details of the destruction of gaming equipment and/or paraphernalia shall be duly accomplished by the Supplier's authorized representative and noted by PAGCOR Team representative/s as witnesses.
- h) Copies of the following shall be provided to GLDD by CMED:
- (i) Certificate of Destruction of Gaming Equipment and/or Paraphernalia
 - (ii) Legible image/photocopy of Serial and Information Plates of destroyed EGMs and/or eBingo machines
 - (iii) Images of other destroyed items
 - (iv) Post activity report of the destruction

	CERTIFICATE OF DESTRUCTION OF GAMING MACHINES (FOR SUPPLIER USE ONLY)	Page No.	Page 1 of 2
		Form No.	GLDD - 742
		Revision No.	0
		Effectivity	

The Supplier shall accomplish this form following the conduct of permanent destruction of gaming machines. Once completed, a copy of this form shall be furnished by the Supplier to each of the following: (a) Compliance Monitoring and Enforcement Department (CMED); (b) Gaming Licensing and Development Department (GLDD); and (c) Bureau of Customs (BOC). The Supplier shall provide BOC photos of the destruction process, copies of which shall also be provided to CMED and GLDD, when requested.

Name of Supplier: _____ Date: _____
 Warehouse Address: _____
 Date of Destruction: _____ Approved per GLDD Reference No.: _____
 Location of Destruction: _____

SECTION A: LIST OF DESTROYED GAMING MACHINES *(To be filled up by the Supplier)*

I. A. DETAILS OF GAMING MACHINES (EGM and/or EBM)

Please be informed of the destruction of the following gaming machines:

ITEM NO.	MANUFACTURER	GAME THEME	EGM / EGM SERIAL NO. (If available)	MANUFACTURING PLATE NO.	QUANTITY	PAGCOR INVENTORY TAG NO.
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

[This covers ten (10) gaming machines only. Use additional form for another set of EGMs/EBMs]

Attachment: Duty accomplished Form No. ____ Destruction of Gaming Equipment and/or Paraphernalia Request and Approval Form and Inventory checklist of EGMs and EBMs for destruction.

We affirm and certify that the abovementioned gaming machines are permanently destroyed and are incapable of being used. Once these items are found to be used illegally, the Supplier shall be held liable to PAGCOR.

Destruction performed by:

Witnessed by:

Supplier's Authorized Representatives:

PAGCOR Team Representatives:

Printed Name and Signature, Designation

Printed Name and Signature, Designation

Printed Name and Signature, Designation

Printed Name and Signature, Designation

	CERTIFICATE OF DESTRUCTION OF TRADITIONAL BINGO EQUIPMENT, PARAPHERNALIA AND/OR COMPONENT PARTS (FOR SUPPLIER USE ONLY)	Page No.	Page 1 of 1
		Form No.	GLDD - 839
		Revision No.	0
		Effectivity	

The Supplier shall accomplish this form following the conduct of permanent destruction of traditional bingo equipment, paraphernalia and/or component parts. Once completed, a copy of this form shall be furnished by the Supplier to each of the following: (a) Compliance Monitoring and Enforcement Department (CMED) and (b) Gaming Licensing and Development Department (GLDD). The Supplier shall provide CMED and GLDD photos of the destruction process.

Name of Supplier: _____ Date: _____
 Warehouse Address: _____
 Date of Destruction: _____ Approved per GLDD Reference No.: _____
 Location of Destruction: _____

SECTION A: LIST OF DESTROYED TRADITIONAL BINGO EQUIPMENT, PARAPHERNALIA AND COMPONENT PARTS (To be filled up by the Supplier)

I. A. DETAILS OF TRADITIONAL BINGO EQUIPMENT, PARAPHERNALIA AND COMPONENT PARTS

Please be informed of the destruction of the following traditional bingo equipment, paraphernalia and component parts:

ITEM NO.	MANUFACTURER	DESCRIPTION	Quantity	REMARKS (Card/Ticket series no. / Production no.)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

[This covers ten (10) Traditional Bingo Equipment and/or Paraphernalia only. Use additional form for another set of Traditional Bingo Item/s and or Equipment]

Attachment: Duly accomplished Form No. ____ Destruction of Gaming Equipment and/or Paraphernalia Request and Approval Form, and Inventory Checklist of EGMs and EBM for destruction.

SECTION B: TRADITIONAL BINGO EQUIPMENT, PARAPHERNALIA AND COMPONENT PARTS DESTRUCTION REPORT

We affirm and certify that the abovementioned Traditional Bingo Equipment, Paraphernalia and Component Parts are permanently destroyed and are incapable of being used. Once these items are found to be used illegally, the Supplier shall be held liable to PAGCOR.

Destruction performed by:
 Supplier's Authorized Representatives:

Printed Name and Signature, Designation

Printed Name and Signature, Designation

Witnessed by:
 PAGCOR Team Representatives:

Printed Name and Signature, Designation

Printed Name and Signature, Designation

	CERTIFICATE OF DESTRUCTION OF GAMING MACHINES (FOR SUPPLIER USE ONLY)	Page No.	Page 2 of 2
		Form No.	GLDD - 742
		Revision No.	0
		Effectivity	

SECTION B: ELECTRONIC GAMING MACHINES DESTRUCTION REPORT

We hereby certify that the destruction of the aforementioned gaming machines were done in accordance with the guidelines prescribed in Regulatory Framework for Destruction of Gaming Equipment and Gaming Paraphernalia (Regulation) on _____ at _____.

(DATE) (VENUE)

By:

Bureau of Customs (BOC) Representatives			
1	Name:		Signature:
	Designation:		
2	Name:		Signature:
	Designation:		
3	Name:		Signature:
	Designation:		
4	Name:		Signature:
	Designation:		



**DESTRUCTION OF GAMING EQUIPMENT
AND/OR PARAPHERNALIA REQUEST
AND APPROVAL FORM
(FOR SUPPLIERS ONLY)**

Page No.	Page 1 of 2
Form No.	GLDD - 840
Revision No.	0
Effectivity	

Use this form to request approval from PAGCOR regarding destruction of gaming equipment and/or gaming paraphernalia for GLDD-enrolled suppliers only. Please accomplish this form by providing correct and complete information. The Supplier shall submit this form to GLDD at least **seven (7) business days** prior to intended date of implementation. All requests for approval with incomplete information and/or attachment shall not be processed.

PLEASE NOTE THAT PAGCOR RESERVES THE RIGHT TO CONDUCT POST-AUDIT ON THE GAMING EQUIPMENT AND/OR PARAPHERNALIA WHICH HAVE BEEN DESTROYED.

Supplier : _____ Date: _____

Warehouse Address : _____

Date of Implementation: _____ GLDD Reference No.: _____

Location of Destruction: _____

☐ Electronic Gaming Machines
and/or Component Parts

☐ Electronic Bingo Machines
and/or Component Parts

☐ Traditional Bingo Equipment
and/or Paraphernalia

☐ Slot Machines

☐ Electronic Table Games

SECTION A: PERMANENT DESTRUCTION OF GAMING EQUIPMENT AND/OR PARAPHERNALIA (TO BE FILLED UP BY THE SUPPLIER)

I. A. DETAILS OF GAMING MACHINES (EGM and/or EBM)

Please be informed of the destruction of the following gaming machines:

Item No.	Manufacturer	Game Theme	EGM/EBM Serial No.	Manufacturing Plate No.	Date Manufactured	PAGCOR Inventory Tag No.
1						
2						
3						

(Note: Please use additional sheet/s if the space provided above is not sufficient.)

Reason for destruction: _____

B. DETAILS OF TRADITIONAL BINGO EQUIPMENT AND/OR PARAPHERNALIA

Please be informed of the destruction of the following Traditional Bingo Equipment and/or Paraphernalia:

Item No.	Manufacturer (Model/Code)	Description	Quantity	Remarks (Card/Ticket series no./Production no.)

(Note: Please use additional sheet/s if the space provided above is not sufficient)

Reason for destruction: _____

II. ACCOMPANYING DOCUMENTS

Copies of the following shipment documents covering the Gaming Machines to be destroyed should be submitted to GLDD along with this request for approval form.

A. For supplier whose importation availed of PAGCOR's Customs and Duties Tax Exemptions:

1. PAGCOR approved Shipment Clearance and Approval Form
2. Previously issued Tax Exemption Indorsement from the Department of Finance (DOF) along with the supporting documents (e.g. importation bill of lading / airway bill and import commercial invoice)

	DESTRUCTION OF GAMING EQUIPMENT AND/OR PARAPHERNALIA REQUEST AND APPROVAL FORM (FOR SUPPLIERS ONLY)	Page No.	Page 2 of 2
		Form No.	GLDD - 840
		Revision No.	0
		Effectivity	

3. Bureau of Internal Revenue – Customs Declaration
4. Assessment Notice
5. Commercial Invoice
6. Packing List and Bill of Lading or Airway Bill
7. Permit/Clearance that other concerned government agencies may require
8. Other items or information that GLDD may require

B. For supplier whose importations are covered by an Import Permit filed with a Special Economic Zone Authority and Duties and Taxes are for the account of the Supplier including Traditional Bingo.

1. PAGCOR approved shipment clearance and approval form
2. Certificate of Scrap Buyer's Registration
3. Commercial Invoice/Tax Invoice
4. packing List and Bill of Lading or Airway Bill
5. Permit/Clearance that other concerned government agencies may require
6. Commercial Invoice
7. Other items or information that GLDD may require

In addition to the above documents, the Supplier shall submit a written approval from the Special Economic Zone Authority that issued the Import Permit for the Gaming Equipment allowing for the destruction of the concerned gaming machines.

We confirm and undertake to do the following:

- The abovementioned undertaking shall be carried out in close coordination with the Compliance Monitoring and Enforcement Department, and the Bureau of Customs (when necessary).
- For Enrolled Supplier whose importation availed of PAGCOR's customs and duties tax exemptions, Disposal shall not be carried out unless PAGCOR has obtained a written approval from the DOF.

Printed Name :

Signature :

Position Title :

Date:

SECTION B: SUBMISSION INSTRUCTIONS

Once Section A is completed, please submit this form to GLDD along with the necessary attachments. Hard copies may be submitted directly to the GLDD office or scanned copies of the documents may be emailed using the e-mail address indicated below.

Gaming Licensing and Development Department
Philippine Amusement and Gaming Corporation
12th Floor, iMET BPO Tower, CBP-1A Metropolitan Park, Roxas Blvd., Pasay City
Tel. No. (02) 755-3199 / 755-3299 / 755-3899 / 755-3999
E-mail addresses: gldd_suppliers@pagcor.ph

Note: Please accomplish the Certificate of Destruction of Gaming Equipment and/or Paraphernalia

SECTION C: ACTION TAKEN (TO BE FILLED UP BY GLDD)

☐

A. RETURNED DUE TO THE FOLLOWING REASONS:

☐
☐

- Incomplete information and/or supporting documents
Incorrect information vis-à-vis supporting documents

☐

B. RECEIVED FOR PROCESSING with assigned Reference No. _____

By: Printed Name: _____

Signature: _____

Position Title: _____

Date: _____

☐

C. RECOMMENDATION FOR APPROVAL

By: Printed Name: _____

Signature: _____

Position Title: _____

Date: _____

Verified by:

Approved by:

Senior Manager, CLRD-GLDD

Assistant Vice President, GLDD