Philippine Amusement and Gaming Corporation

PAGCOR

BAGONG PILIPINAS

I-GAMING LICENSING AND REGULATION GROUP
Electronic Gaming Licensing Department

MEMORANDUM
15 December 2025

TO	:	**ALL GAMING SYSTEM ADMINISTRATORS** **ALL GAMING VENUE OPERATORS**
FROM	:	**THE OFFICER-IN-CHARGE**
SUBJECT	:	**IMPOSITION OF MINIMUM GUARANTEED FEE TO GAMING SYSTEM ADMINISTRATORS**

In order to address the gaps in the current fee structure and uphold the principles of fairness, accountability, and fiscal responsibility, please be informed that the PAGCOR's Board of Directors approved in its meeting on 04 December 2025 the implementation of a Minimum Guaranteed Fee (MGF) per month.

The introduction of an MGF per month is a timely and necessary reform that will ensure all accredited Gaming System Administrators (GSA) contribute equitably to national revenue, promote active and transparent operations, and reinforce the government's commitment to a sustainable, accountable, and integrity-driven gaming industry.

1. The MGF shall be implemented as follows:

1st Tranche (April 1 to September 30, 2026)

Category	Minimum Gross Gaming Revenue (GGR) per month	MGF
GSAs with Electronic Casino Games	PhP30,000,000.00	PhP9,000,000.00
GSAs without Electronic Casino Games	PhP15,000,000.00	PhP3,000,000.00

- Subject to review by the EGLD upon lapse of the initial six (6) months.

2nd Tranche (October 1 onwards)

Category	Minimum GGR per month	MGF
GSAs with Electronic Casino Games	PhP35,000,000.00	PhP10,500,000.00

GSAs without Electronic Casino Games	PhP20,000,000.00	PhP4,000,000.00

where, the following provisions shall apply:

a. GSAs shall be assessed the higher of the prescribed MGF or the applicable percentage-based License Fee (LF) or PAGCOR Share (PS).

b. GSAs offering Electronic Casino Games, whether exclusively or in conjunction with other game offerings, shall be subject to the MGF applicable to Electronic Casino Games.

c. GSAs offering gaming products excluding Electronic Casino Games shall be subject to the corresponding MGF applicable to their category.

d. Any GSA found to be offering Electronic Casino Games without prior declaration and approval from PAGCOR (through the EGLD) shall be subject to administrative penalties, which may include the suspension or cancellation of accreditation, as warranted.

e. The imposition of the MGF shall take effect on all transactions commencing **April 1, 2026**, for GSAs with operational status.

f. Given the weekly remittance of LF or PS by GSAs and their respective Operators, a monthly reckoning of transactions shall be conducted. The Accounting Department (AD) shall notify each GSA of the applicable MGF, in accordance with AD's guidelines.

g. GSAs granted new accreditation shall be afforded a six (6)-month period from the date of approval to commence operations. Upon lapse of this period, the MGF shall be imposed regardless of operational status.

h. GSAs with existing accreditations but without a Notice to Commence Operations shall be given a two (2)-month period to commence operations. Failure to do so shall result in the imposition of the MGF.

i. GSAs that receive a Notice to Commence Operations during any part of a calendar month shall be subject to a pro-rated MGF for that month.

j. Requests for extension of the non-imposition period of the MGF, citing valid and justifiable grounds, shall be subject to the approval of the PAGCOR's Board of Directors.

k. Failure to remit the MGF within the prescribed period, as determined by the AD, shall result in the imposition of interest charges and the automatic deduction of the corresponding amount from the GSA's Performance Cash

Deposit (PCD) on the twentieth (20th) day of the month. The GSA shall replenish the PCD within thirty (30) calendar days from receipt of official notice.

l. Failure to meet the prescribed minimum GGR for five (5) cumulative months shall trigger the issuance of a Final Warning and a comprehensive evaluation of the GSA's continued suitability for accreditation. Adverse findings may result in the cancellation of accreditation, subject to a sixty (60)-day return period for player deposits.

m. GSAs applying for temporary suspension upon implementation of the MGF shall be charged a monthly administrative fee equivalent to fifty percent (50%) of the applicable MGF. The suspension period shall not exceed two (2) months. Failure to resume operations thereafter shall result in the cancellation of accreditation.

2. The GSAs must ensure that the required PCDs are duly posted/replenished at any given time.

3. The GSAs shall comply with the procedures to be formulated and implemented by AD for the implementation of the imposition of MGF.

4. Statement of Account/Billing will be sent to GSAs by the AD on or before the tenth (10th) of the following month, payable on the fifteenth (15th) of the same month.

5. Imposition of the penalty/interest of twelve percent (12%) per annum on delayed payments.

6. Automatic forfeiture/application of PCD on the 20th day of the month for the unpaid MGF.

For your information and guidance.

Thank you.

JESSA MARIZ R. FERNANDEZ

cc: *OCCEO*
VP, MEG
AVP, AD
A/AVP, CMED-EG