



**I-Gaming Licensing and Regulation Group
Electronic Gaming Licensing Department**

REGULATORY FRAMEWORK FOR THE FEES AND RATES ON GAMING VENUE OPERATIONS

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EXECUTIVE SUMMARY

This framework shall govern the compliance of the Applicant-Operator with the required regulatory fees being imposed by PAGCOR relative to the application for establishment and operation of a gaming venue, including renewal, and amendment of Gaming License due to transfer or relocation of gaming venue or due to change in operator. This shall likewise cover the prescribed rates of income shares of PAGCOR as percentages of the Gross Gaming Revenue (GGR) per game offering as well as the posting of Performance Cash Deposits (PCD) by gaming venue operators prior to commencement of gaming operations.

Regulatory Fees, paid to PAGCOR pursuant to its application, are nonrefundable except for PCD, which shall be refunded, net of outstanding obligations to PAGCOR, upon closure of the gaming venue.

By virtue of the foregoing, the provisions stated herein are laid down as the Regulatory Framework for the Fees and Rates on Gaming Venue Operations for its application for establishment and operation of gaming venues.

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I. GENERAL PROVISIONS

1. **Regulatory Fees** are mandatory fees imposed by PAGCOR on prospective applicants and/or operators for the privilege to establish and operate a gaming venue, including an adjunct remote/online play, through the issuance of a Gaming License.
2. **Operator** refers to the entity duly licensed by PAGCOR to conduct gaming activity through the use of the gaming technology and game offering as provided by a particular Gaming System Administrator (GSA).

By default, an Operator may offer and operate multiple game offerings and/or multiple brands simultaneously in its gaming venue and any exclusivity contract between an Operator and a GSA shall not be recognized and shall not bind PAGCOR whatsoever. Operators are hereby cautioned to exercise utmost discretion in entering into exclusivity contracts.

3. **Gaming License (GL)** is the instrument issued by PAGCOR to the qualified Operator for the establishment and operation of a gaming venue hosting various game offerings and access to accredited gaming platforms whether on-site betting or online gaming. A GL is a mere privilege granted by PAGCOR for the conduct of gaming within the Philippine territory. Being a mere privilege, a GL may be withdrawn anytime by PAGCOR with or without cause.
4. **Game Offering** refers to the conduct of any gaming operations regulated and sanctioned by PAGCOR, i.e., electronic casino games, electronic bingo games, traditional bingo games, sports betting, specialty games, online poker games or any suite of games that may be allowed by PAGCOR in the future.

Issuance of GL for the above-mentioned game offerings shall be given independently and separately. In other words, separate licenses shall be granted to the gaming venue operator for each game offering.

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5. **Brand** refers to the gaming service and/or suite of games offered by an accredited GSA duly recognized and approved by PAGCOR for the corresponding game offering under which the former was accredited for.

The Operator that wishes to add or remove a specific brand offered in its gaming venue may request for addition of, or conversion to a new brand. On the other hand, removal of the existing brand may be requested if the Operator wishes to cease the operations of a current brand.

6. **Gross Gaming Revenue (GGR)** is equal to total Gross Bets less Payouts to players, where payout shall be the total amount paid to players.
7. This regulatory framework shall be fully complied by the Applicant/Operator together with the documentary requirements for each application as provided in applicable regulatory frameworks.

II. LICENSE PROCESSING FEES

1. License Processing Fees must be paid to PAGCOR upon receipt of the advice from the Electronic Gaming Licensing Department (EGLD).
2. Type of License Processing Fees:
 - a. Application Fee
 - shall be paid to PAGCOR in compliance with the application requirements for new GL or its amendment due to change in operator
 - b. Inspection Fee
 - shall be paid to PAGCOR in compliance with the application requirements for transfer / relocation of gaming venue
 - c. Renewal Fee

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- shall be paid to PAGCOR in compliance with the application requirements for renewal of GL.
 - d. Re-printing Fee
 - shall be paid to PAGCOR as compliance with the requirements for re-printing of GL.
 - e. Extension Fee
 - shall be paid to extend the grace period to comply with the application requirements. It can be on month-to-month or on a per day basis.
3. The Applicant shall submit a copy of the Official Receipt (O.R.) to EGLD for the payment of the applicable fees.
4. Table of Fees and its corresponding GL term validity:

Type of Fees	Amount (PhP)	Validity Term
Inspection Fee	50,000.00	Unexpired term of the existing GL
Application Fee for:		
1. Traditional Bingo Games	300,000.00	3 years
2. Electronic Bingo Games	300,000.00	3 years
3. Electronic Casino Games	300,000.00	3 years
4. Sports Betting	200,000.00	2 years
5. Specialty Games	200,000.00	2 years
6. Numeric Games	200,000.00	2 years
7. Online Poker Games	200,000.00	2 years
Renewal Fee	200,000.00	2 years
Re-printing Fee	20,000.00	Unexpired term of the existing GL
Extension Fee	1,000.00 per day of extension	Not applicable

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III. PERFORMANCE CASH DEPOSIT

1. The Performance Cash Deposit (PCD) is a monetary requirement / deposit paid by the Operator in advance as PAGCOR's measure of security against the Operator's possible non-compliance with its financial obligations and the penalties imposed, if any.
2. Every Operator shall be required to post a PCD for each game offering it operates in its gaming venue in the amount as prescribed in this framework.
3. The Operator shall submit a duly accomplished EG Form No. 2 and supporting payment documents to PAGCOR-Fund Management Department (FMD) for issuance of O.R. and proper recording.
4. PCD amounts per game offering:

Game Offering	Amount (PhP)
1. Traditional Bingo Games	500,000.00
2. Electronic Bingo Games	1,000,000.00
3. Electronic Casino Games	500,000.00
4. Sports Betting	200,000.00
5. Specialty Games	100,000.00
6. Numeric Games	200,000.00
7. Online Poker Games	200,000.00

5. The Operator shall submit a copy of the O.R. to EGLD as proof of payment of applicable fees.
6. PCD posted to PAGCOR is not assignable / transferrable except for transfer/relocation of gaming venue location wherein the PCD posted for the

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former gaming venue shall be transferred to the new transfer location which shall be evaluated by the EGLD prior to adjustment or updating of records by the Accounting Department (AD).

7. The following guidelines shall apply to posting of the PCD:
 - a. For new gaming venues, posting shall be done prior to commencement of operation.
 - b. For change in Operator of an existing gaming venue, posting of PCD by the new Operator shall be done after the receipt of notice of approval of application for GL amendment. Upon receipt of proof of payment of PCD, the EGLD shall then issue a Notice to Assume Management to the new Operator.
 - c. For transfer/relocation of gaming venue location, the PCD posted by the Operator at its existing venue shall be transferred to its approved transfer venue location upon commencement of operations of the new gaming venue.
8. The Operator shall always maintain the PCD with PAGCOR. Should any deductions be made from the PCD by virtue of any obligations, i.e., remittance of PAGCOR share or penalties for offenses committed, the Operator shall restore the deposit at its original level within thirty (30) calendar days from receipt of notice.

For purposes thereof, the EGLD or AD must duly inform the Operator on the details and amounts to be deducted from its PCD prior to offsetting.

Offsetting of any outstanding obligations against the PCD must be coursed through the EGLD.

9. Whenever the PCD is increased by PAGCOR, the Operator shall update the deposit at the required PCD amount within thirty (30) calendar days from receipt

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of the EGLD's notice to update the PCD. For PCD posting procedure, refer to Items III.3 and III.5 above.

10. Failure to restore or update the PCD within the prescribed period shall cause the imposition of penalties. Failure to restore or update the PCD at the amount prescribed for more than a total of six (6) months shall be ground for revocation of the GL.

11. Restoration or update of the PCD shall be required for the renewal of the GL.

12. In the event that PAGCOR decreases the prescribed PCD resulting in an excess in the amount of the required PCD:

- a. The Operator may request any of the following:
 - i. Refund of the amount in excess of the required PCD (refer to Items 13.b and 13.c for the applicable regulations);
 - ii. Application of the amount in excess of the required PCD to the prescribed PCD of another approved gaming venue or game offering of the Operator; and/or
 - iii. Application of the amount in excess of the required PCD as payment for GL renewal fee of the Operator's gaming venue;
- b. The Operator shall be required to submit the following:
 - i. Board Resolution signifying the Operator's intent in Item 12.a above and the assignment/appointment of the authorized representative to transact/sign documents relative thereof; and,
 - ii. Original copy of corresponding O.R. issued by PAGCOR for the paid PCD.
 - iii. In the event of loss of the original O.R., the operator shall submit to the EGLD original notarized affidavit of loss, along with the Board Resolution attesting the same. Subsequently, the EGLD

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will issue a memorandum to FMD, supported by the aforesaid documents and a photocopy of the O.R., if available, requesting confirmation/verification that the subject has been issued by FMD for the payment of PCD.

- c. The EGLD shall evaluate the documents and facilitate the preparation of the PCD Schedule. The same shall be forwarded to the AD and/or FMD for the updating of records and issuance of new O.R., if applicable.

13. Upon closure of the gaming venue, revocation of gaming licenses, or change in operator, the Operator shall undertake the required post-operational activities prior to the refund of the PCD.

- a. The Operator shall be required to submit the following:
 - i. Duly accomplished Application for Refund of Performance Cash Deposit (EG Form No. 40)
 - ii. Board Resolution signifying the request for refund of PCD and the assignment/appointment of the authorized representative to transact/sign documents relative thereof;
 - iii. Original copy of corresponding O.R. issued by PAGCOR for the PCD. If the same is not available, an Affidavit of Loss and a Board Resolution attesting the same shall be presented.
 - iv. Closing Inventory List of Gaming Equipment and Paraphernalia Form (EG Form No. 37)
 - v. Transfer of Gaming Equipment Notification Form (EG Form No. 13)
 - vi. Notarized Notice of Removal of all related digital assets from all terminals
 - vii. Notarized Notice of Removal of PAGCOR signages, stickers and marketing collaterals

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viii. Notarized sworn affidavit stating that the arrears with the Operator's stakeholders of the gaming venue (i.e. rent, utilities, salaries of employees) have been paid.

ix. Copy of latest General Information Sheet (GIS)

x. Original copy of GL.

b. The EGLD shall evaluate and initiate the preparation of the PCD Schedule. The same shall be forwarded to the AD for the determination of outstanding obligations and computation/verification of the final amount for refund.

i. For refund of the amount in excess of the prescribed PCD due to decrease in the required PCD, the determination of outstanding obligations shall not apply provided that the gaming venue is still operational and with valid GL. A certification issued by the EGLD shall be attached to the PCD Schedule certifying the same.

c. Upon compliance of the Operator with the submission of documentary requirements, post-operational activities, and the final amount for refund has been verified, the EGLD shall recommend to the PAGCOR's Board of Directors the refund of the Operator's PCD, net of any outstanding obligations to PAGCOR. Outstanding obligations if any shall be offset against its PCD prior to refund.

14. Refund of PCDs shall be processed subject to the following guidelines and conditions:

a. The PCD shall be sufficient to cover all arrears due to PAGCOR, e.g., unpaid PAGCOR share, penalties and demerits;

b. All arrears with PAGCOR and even the stakeholders of the gaming venues (i.e., rent, utilities, salaries of employees) have been paid; and

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- c. The PCD shall be refunded at least sixty (60) business days after receipt of the complete supporting documentary requirements, whereafter this period shall serve as a grace period for any claimant to move against the remaining PCD, if any.

15. The Operator shall be advised of the availability of the refund of PCD.

16. The PCD shall be refunded subject to the guidelines on post-operational activities and submission of complete documentary requirements.

IV. MONETARY OBLIGATIONS

1. As PAGCOR Share, Operators shall remit to PAGCOR the following percentages from the Gross Gaming Revenue (GGR) for both on-site and online gaming platforms:

Game Offerings		PAGCOR Share Rate	Billing Period
Traditional Bingo Games		25.00%	November 2025
		20.00%	January 2026 onwards
Electronic Bingo Games		25.00%	November 2025 onwards
Electronic Casino Games		30.00%	November 2025 onwards
Sports Betting	Live Sports	15.00%	November 2025 onwards
	Virtual Sports	30.00%	
Specialty Games	Live-streamed Games	15.00%	November 2025 onwards

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Game Offerings		PAGCOR Share Rate	Billing Period
	RNG -based Games	30.00%	November 2025 onwards
Numeric Games	Live-streamed Games	15.00%	November 2025 onwards
	RNG -based Games	30.00%	November 2025 onwards
Online Poker Games*		15.00%	November 2025 onwards

Note: * PAGCOR Share shall be based on total collection (gross rake collection, tournament entry fees, jackpot rake administrative fees).

2. As PAGCOR Share, the Licensed Casinos of Integrated Resorts (IR) offering virtual or electronic games as a Gaming Venue Operator shall remit to PAGCOR the maximum percentage rate of twenty-two percent (22.00%) of the Gross Gaming Revenue (GGR) exclusive of the five (5.00%) Franchise Tax and subject to an additional ten (10.00%) based on the PAGCOR Share as an Audit Fee for both on-site and online gaming platforms for the billing period November 2025 onwards.

The reduced rate of maximum of 22.00% shall be granted subject to the following conditions met by the IR Licensee:

- a. An investment commitment of at least Two Hundred Million US Dollars (US\$200 Million).
- b. The IR Licensee as a Gaming Venue Operator must provide its own electronic gaming system (EGS), online gaming platform (OGP) and games, and must be an accredited GSA. The IR Licensee may opt to contract with other accredited GSA to provide its EGS/OGP only if the electronic games would be offered under the gaming

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brand of the IR Licensee.

This rate shall apply to the operations of electronic casino games and RNG-based games; otherwise, PAGCOR Share rates shall be pegged at the rates as prescribed above.

Unless specified or approved by the EGLD, the Gross Gaming Revenue (GGR) for each game offering shall be computed as follows:

a. On-site Traditional Bingo Games

Gross Sales	XXX
<u>Less: Total Payout</u>	<u>XXX</u>
Gross Gaming Revenue	XXX

b. On-site Electronic Bingo Games and Electronic Casino Games operated in gaming machines

Gross Collection	XXX
<u>Less: Total Payout</u>	<u>XXX</u>
Gross Gaming Revenue	

c. Other On-site Games and Online Games (Electronic Casino Games, Electronic Bingo Games and Traditional Bingo Games, Sports Betting, Specialty Games, Numeric Games, Other Games)

Gross Bets	XXX
Less:	
(a) Payouts (excluding actual progressive jackpot payouts)	XXX
(b) Percentage of Gross Bets of progressive games (allocated for increment)	XXX
Percentage of Gross Bets of progressive games (allocated for seed money), or	XXX
(c) Seed Amount of progressive jackpots hit or won for	

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<u>Seed money without allocation from Gross Bets</u>	XXX
Gross Gaming Revenue	XXX

- d. Other On-site games and Online games with a fixed commission or percentage of total Gross Bets (Sports Betting, Specialty Games, Numeric Games, Online Poker Games, Other Games).
3. Remittance of PAGCOR Share computed from the above rates shall still be subject to an additional ten percent (10.00%) audit fee, computed based on the PAGCOR Share for all games except for on-site games utilizing an electronic gaming system for locally linked gaming machines (operated within the gaming venue).
 4. The Operator shall remit the PAGCOR Share every Monday, to cover the amount due based on the result of operations from Sunday to Saturday. If the remittance day falls on a holiday or non-working day, remittance shall be done on the following banking/working day. The Operator shall submit to the Compliance Monitoring and Enforcement Department – Electronic Games (CMED-EG) and the Account Monitoring Section – Accounting Department (AMS-AD) every Sunday the duly accomplished Weekly Report on Gross Gaming Revenue and PAGCOR Share ("*Weekly Report*") along with the corresponding supporting documents.

Trading days not covered by the Weekly Report by the end of the month shall be reported and remitted in accordance with the following:

- a. Four (4) days or more not covered by the previous Weekly Remittance Period shall be remitted to the next working / banking day.
- b. If the last week of the month has three (3) days or less:
 - i. The last complete (7 days) weekly remittance period shall not be reported and remitted until the month ends.

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- ii. Remaining days of the month shall be reported along with the previous week's remittance period on the first day of the following month and to be remitted on the next working/banking day.
5. Amounts due to PAGCOR shall be remitted to PAGCOR-FMD designated bank account/s.
6. The Operator shall comply with the submission of documentary requirements as proof of remittance such as duly accomplished GS Form No. 2, bank-validated duplicate deposit slip of the amount due to PAGCOR if deposited directly to the PAGCOR-designated bank account and copy of the O.R. In addition, the Operator shall indicate the actual amount deposited or remitted to PAGCOR on the Weekly Report, subject to the validation of CMED-EG and/or AMS-AD.
7. Operator's Computation of PAGCOR Share:
 - a. Acceptance by PAGCOR of the computed PAGCOR share of the Operator does not preclude PAGCOR from assessing the Operator a different amount should its audit and verification lead to such a conclusion.
 - b. Verified underpayments due to erroneous reports and incorrect payments to PAGCOR shall be remitted on the same remittance day.

Verified underpayment for the month shall be settled not later than the 5th day of the following month while underpayments verified after the reconciliation shall be offset on the following remittance period.
 - c. Verified over payments due to erroneous reports and incorrect payments to PAGCOR shall be offset on the succeeding remittance period.

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8. The Operator shall file with PAGCOR not later than the 3rd day of the succeeding month a Monthly Gross Gaming Revenue Report ("*Monthly Report*") along with the corresponding attachments duly signed by the Operator's authorized representative showing in detail the true and correct amount of GGR and PAGCOR Share for the month, the amount remitted for the month, and the amount of PAGCOR Share still due to PAGCOR, if any. Any adjustments for the month shall already be reflected in the Monthly Report.
9. The offsetting of negative PAGCOR Share, shall be subject to the following guidelines:
 - a. The offsetting of negative PAGCOR Share shall apply only to each gaming venue and shall not whatsoever affect the PAGCOR Share of other gaming venues under a particular GSA.
 - b. The offsetting of negative PAGCOR Share from positive PAGCOR Share from on-site and online operations shall not be allowed.
 - c. The Operator shall offset any negative PAGCOR Share on the next remittance period. Any remaining negative balances shall be applied on the succeeding remittance period/s until the negative amount is fully recovered.
 - d. In the event of a negative Monthly GGR, total amount for offsetting shall be equivalent to the total amount remitted for the month. Offsetting of negative balances shall be done on the first remittance period of the following month. Any over offsetting of negative PAGCOR Share for the month due to erroneous reports and incorrect payments shall be settled not later than the 5th day of the following month.
10. Failure of the Operator to remit the amount due to PAGCOR on time shall result

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in interest penalty of twelve (12.00%) per annum on all remittances made after the prescribed remittance schedule up to the time of payment, prorated on a daily basis.

In addition to the imposition of the interest charge, any delay or default in the remittance of said amount, after the lapse of five (5)-day grace period shall result to imposition of penalty as prescribed in the *Regulatory Framework for Offenses and Penalties*.

11. Partial or incomplete remittance of the total amount due within the prescribed remittance schedule shall be considered a delay or default in the remittance of said amount.
12. The Operators' concerns or appeals on imposed penalties which are related to remittance of amounts due to PAGCOR shall be directed to the CMED-EG and AMS-AD for evaluation, resolution, or proper disposition.
13. The Operator shall dutifully settle all its tax obligation/s resulting from the operation of its gaming venue.
14. The Operator, in coordination and with assistance from its contracted GSAs shall make and maintain complete, accurate and legible records of all transactions pertaining to its operations and the applicable taxes thereon.
15. The Operator shall, whenever requested by PAGCOR to do so:
 - a. Produce to PAGCOR all record pertaining to its operations and permit the examination of such records, the taking of extracts from them and making copies of them; and,
 - b. Furnish PAGCOR all such information as PAGCOR may require in connection with any such records.

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16. The Operator's financial records and reports shall be subject at all reasonable times for inspection or the conduct of a compliance examination by authorized representative(s) of PAGCOR. Said books and records shall be available on demand. Specific records for inspection and compliance examination include but are not limited to the following:

- a. Reports on Sales, GGR, PAGCOR Share, Prize Payouts, taxes (if any) and other supporting documents related to the operations.
- b. All records pertinent to the inspection and compliance examination.
- c. All records required to be prepared and kept by the Operator shall be retained for a period of at least six (6) years or such longer period as may be required by law.
- d. Tickets printed by electronic gaming machines or electronic bingo machines, such as ticket-in/ticket-out (TITO) tickets, shall be retained for a period of at least two (2) months after redeemed.

17. Any failure or refusal of the Operator to permit inspection of such records, accounts, and reports in accordance with the provisions of this framework shall result to imposition by PAGCOR of sanction.

V. MISCELLANEOUS PROVISIONS

1. Regulatory Fees paid to PAGCOR must be submitted to PAGCOR-FMD, copy furnish the EGLD, together with the duly accomplished EG Form No. 2 or the Payment Processing Request Form for issuance of O.R. and proper recording.
2. The Applicant/Operator must secure an O.R. from PAGCOR-FMD, as proof of its payment of the Regulatory Fees. A copy of which shall be submitted to EGLD as its proof of compliance with the application requirements.

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3. PAGCOR may increase or decrease the Regulatory Fees, as deemed necessary.
4. All previous PAGCOR issuances, memoranda, orders, rules, and regulations covering the fees and rates for gaming venue operations are hereby superseded by this regulatory framework.