



Annex C

Amendments to the Regulatory Framework for Gaming Venue Operations

Revision No. 0

(Effective May 07, 2026)

Guidelines on Cash Rebate and Cashback Programs

1. Cash Rebate or Cashback Programs for Players may be implemented subject to the following:
 - a. Based on Player's **Turnover (i.e., Gross Bets Placed)** or **Deposit** up to a maximum rate of **1.50% Cash Rebate** for Slot Machine Games, Electronic Bingo Games, Numeric Games, Sports Betting, except for Casino Table Games and Arcade-type Games
 - b. Based on Player's **Net Losses** up to a maximum rate of **15% Cashback** for all types of electronic games
 - c. For electronic games not covered in item (a), the EGLD shall evaluate, determine the appropriate rate/s and issue approval to the proposed Cash Rebate programs taking into consideration the RTP of each game.
2. The GSA / IR Licensee / Operator shall submit its Marketing and/or Promotional Form (EG Form No. 28) to the EGLD for approval prior to implementation. The following details must be indicated in the Implementing Rules and Guidelines (IRG), among other required fields:
 - a. Program tiers, where each tier shall include qualification requirements on:
 - i. Minimum Deposit
 - ii. Turnover/Wagering Requirement
 - iii. Cash Rebate or Cashback Rate
 - iv. Maximum Cash Rebate or Cashback Amount, if any.
 - b. Detailed guidelines on program qualification
 - c. Program coverage (i.e., specific gaming venue, or suite of games)
 - d. Deposit Requirements
 - e. Settlement Conditions
 - f. General Conditions
3. Cash Rebates and Cashbacks shall be classified as expenses incurred during gaming operations and shall be recorded separately as marketing expenses of the GSA / IR Licensee / Operator.



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4. Cash Rebates and Cashback shall not be declared as gaming losses and shall not be included as deductions in the computation of Gross Gaming Revenue (GGR).
5. Cash Rebates and/or Cashbacks shall not be combined with other promotional cash incentives in a manner that exceeds the prescribed maximum rebate/cashback rate.
6. Any implementation of cash rebate/cashback programs without prior approval or beyond the prescribed rate shall be subject to appropriate regulatory action.