

# **REQUIREMENTS FOR FRUIT MACHINES**



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While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.

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## Requirements for Fruit Machines

### 1. Introduction

- 1.1 This Guide sets out the core requirements for fruit machines that are operated by clubs.
- 1.2 With effect from 1 Apr 2011, private lotteries duty for fruit machines will be computed based on 9.5% on Turnover, i.e. the total amount wagered by players on fruit machines operated by clubs. The Turnover figure is tracked by the fruit machines' hard (electromechanical) and soft meters.
- 1.3 To facilitate the computing of private lotteries duty, all fruit machines operated by clubs would have to comply with:
  - (a) Minimum standardised meter readings with effect from 1 Nov 2007<sup>1</sup> (see Annex A)
  - (b) Other machine requirements with effect from 1 Apr 2011 (see Annex B)

### 2. Enquiries

- 2.1 For any enquiries on this Guide, please email to [gamingtax@iras.gov.sg](mailto:gamingtax@iras.gov.sg) or call 6351 3341.

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<sup>1</sup> These meter requirements refer to the same set of "IRAS' minimum standardised meter readings" released by IRAS in May 2007.

**Minimum standardised meter readings from machines**

Effective date: 1 Nov 2007

Information Required		Definition	Units	
Hard & soft meters	1	Turnover / Bet	Cumulative total amount wagered by the player i.e. cumulative total bets made from the player's credit meter. Excludes (i) gamble bets during the double-up or gamble feature and (ii) bet amounts reflected during free games and free spins	[\$]
	2	Total Wins / Won	Cumulative summation of all prizes (including machine pays and hand pays) awarded to the player	[\$]
	3	Money In	Cumulative total value in dollars of coins and or banknotes inserted to register credits on the player's credit meter together with transfers to the machine to register credits on the player's credit meter	[\$]
	4	Money Out	Cumulative total value in dollars of credits redeemed from the player's credit meter by hopper pay, ticket print, cancelled credit or account transfer, but not extra coin out errors or short pays	[\$]
Soft meters	5	Games Played	Cumulative total number of games played	[plays]
	6	Hand Pays / Cancelled Credits / Attendant Pays	Value of prizes won that are above the amount dispensed by the machine hopper	[\$]
	7	Coins In	Cumulative total amount of coins inserted into the machine but excludes hopper refills	[\$]
	8	Coins Out	Cumulative total amount of coins dispensed by the machine hopper but excludes hand pays	[\$]
	9	Coin Drop	Cumulative total amount of coins that were diverted or deposited into the cashbox / drop box	[\$]
	10	Banknotes In	Cumulative total amount of banknotes accepted, if applicable	[\$]
	11	Total Cashless In	Cumulative total of all credits electronically transferred to the machine (if applicable), or paid to credit meter and not added to Total Wins	[\$]
	12	Total Cashless Out	Cumulative total of all credits electronically transferred from machine, if applicable	[\$]

Note: Where a master meter is not supported by a corresponding machine or game function (e.g. "Banknotes In" for a machine which will not be fitted with a banknote acceptor), that meter must display as its value "N/A".

**Other machine requirements**

In addition to the meter requirements in Annex A, clubs must ensure that every fruit machine is:

1. Able to provide printouts for the soft meters specified in Annex A (effective date: 1 Nov 2007);
2. Will cease play or shut down automatically once its hard meters are disconnected (effective date: 1 Nov 2007); and
3. Equipped with a hard meter casing which is secured by a serially-numbered, 1-time use seal (effective date: 1 Apr 2011).