



*“It’s complicated,  
that’s why we’re  
bringing in BDO.”*

## Gaming Tax

### The Fundamentals

The gaming tax is due on all games of chance, including slot machines, table games and bingo. Lottery tickets are excluded. Although there are different discussions ongoing to change it from a tax based on the drop to a tax based on the win, due to a specific formula for slot machines it is essentially already a tax based on the win. The casino’s and organizers of the games of chance are responsible for the payment of the gaming tax, although such licenses are generally held by the hotels.

Gaming tax is levied over a financial year, on the basis of the gross receipts derived from the casino operations. The casino tax amounts to 4 % of the gross amount of the revenues. The licensee is always responsible for the proper and timely payment of the gaming tax, which include the casino tax (drop tax) and the fee paid to the government casino inspectors.

- The tax base for slot machines is based on a factor of 1.55 times the win.
- The tax base for the gaming tables is the gross amount of the receipts including the issued and not collected gaming debts (markers).

*The above is not intended to constitute, nor should it be relied upon, to replace any professional advice. No action should be taken without first consulting your tax advisor. The above reflects the law effective January 1, 2019.*



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