



I-GAMING LICENSING AND REGULATION GROUP
Electronic Gaming Licensing Department

MEMORANDUM

May 07, 2026

**TO : ALL GAMING VENUE OPERATORS
ALL GAMING SYSTEM ADMINISTRATORS
ALL LICENSEES OF INTEGRATED RESORTS
ALL GAMING AFFILIATES
ALL SUPPORT SERVICE PROVIDERS**

FROM : THE OFFICER-IN-CHARGE

**SUBJECT : IMPLEMENTATION OF CASH REBATE AND CASHBACK
PROGRAMS FOR ELECTRONIC GAMES**

Please be informed that the PAGCOR Board of Directors, in its meeting on May 07, 2026, approved the following:

1. Inclusion of the provisions on Cash Rebate Programs based on Player's Turnover (Gross Bets Placed) and Deposits or Cashback on Net Losses under Marketing Activities and/or Promotions, to wit:

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.
 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.

2. Inclusion of the provisions in item 1 to the following:

- a. Regulatory Framework for the Accreditation of Gaming System Administrators Revision No. 0; and
 - b. Regulatory Framework for Gaming Venue Operations Revision No. 0.
3. Implementation of transitory provisions for the above amendments pertaining to the Cash Rebate and Cashback Program:
- a. Non-compliant Cash Rebate/Cashback program previously approved prior to the effectivity of the guidelines may continue to be implemented until the end of its approved duration or until, May 15, 2026 whichever comes first.
 - b. No extension, renewal, or modification of such rebate/cashback programs shall be allowed beyond the transition period.

- c. All cash rebate/cashback programs implemented after the transition period shall strictly comply with the prescribed guidelines for marketing and/or promotions of electronic games.
4. The above table of amendments shall form part of the Regulatory Frameworks under Item No. 2 and shall be designated as **Annex D-1** and **Annex C** respectively.

For your information, guidance and strict compliance.

Thank you.


JESSA MARIZ R. FERNANDEZ

cc: OCCEO
AVP, AD
AVP, CMED-EG

/eaa

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