

## Addendum for licensees offering bets

### **Background of and reason for the addendum**

So far, both bets and other remote games of chance have used the same processing line within the XAKs.

However, we have, on the basis of multiple questions asked, by now concluded that a bet allows for far more adjustment options than other remote games of chance do.

We are therefore revising the explanation to the technical specifications of the audit files (XAK) **for bets only** (game types WS and WO): what is to be reported when? The XSDs will remain unchanged.

As this revised explanation only relates to bets and, in particular, to the processing of special situations, like resettlements and (partial) cash out, we have chosen to publish it by way of an addendum to the existing standards (XmlAuditfileXAK\_KOAv1.1\_06-10-2021.pdf).

As we have received multiple questions on this subject, we will provide additional explanation on the use of game-ids and session-ids in the case of (sub)bets at the end of this document.

### **The revised explanation for bets with respect to processing codes**

Almost all mutations related in connection with bets will from now on be processed using processing code (Processing\_code) 01. Any stakes returned to the player (for example by way of void stake or cash out) will be processed using Other. For some cases, we used to require the use of processing codes (Processing\_code) 03 or 05.

For the sake of clarity, we will outline the recognised situations and the associated reporting method in the XAKs in this document. In all cases you are, where relevant, to report on a per-game and per-game session basis. At any rate the daily totals for each player must be reported.

### **Examples of processing in the XAKs**

#### **1 Entering into a bet on the same date as the result, in case of a win**

XAK-A: 2 records

- Processing\_code 01, Transaction\_Typ "S" with the amount wagered, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.
- Processing\_code 01, Transaction\_Typ "W" with the prize, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

XAK-G: 1 record

- Processing\_code 01, Stake\_total with the amount wagered, Prize\_total with the amount won. The amount wagered and the prize are both included in GGR\_Total. Stating all other relevant fields, such as Game\_ID, GameSession\_ID, Start, and End.

#### **2 Entering into a bet on the same date as the result, in case of a loss**

XAK-A: 2 records

- Processing\_code 01, Transaction\_Typ "S" with the amount wagered, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.
- Processing\_code 01, Transaction\_Typ "W" with a prize of 0.00, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

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XAK-G: 1 record

- Processing\_code 01, Stake\_total with the amount wagered, Prize\_total with the amount of 0.00. The amount wagered must also be included in GGR\_Total. Stating all other relevant fields, such as Game\_ID, GameSession\_ID, Start, and End.

### **3 Entering into a bet on another date than the date of the result**

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "S" with the amount wagered, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

XAK-G: 1 record

- Processing\_code 01, Stake\_total with the amount wagered, also included in GGR\_total, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and (only) Start.

### **4 Winning a bet on another date than the date of entering into the bet**

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "W" with the prize, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

XAK-G: 1 record

- Processing\_code 01, Prize\_total with the amount won, also included (as a negative number) in GGR\_total, stating all other relevant fields, such as Game\_ID, GameSession\_ID, Start, and End.

### **5 Losing a bet on another date than the date of entering into the bet**

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "W" with a prize of 0.00, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

XAK-G: 1 record

- Processing\_code 01, Prize\_total and GGR\_Total are 0.00, stating all other relevant fields, such as Game\_ID, GameSession\_ID, Start, and End.

### **6 Cancelling the entire bet before the results are known (void stake)**

For the Tax Administration, it is irrelevant whether the game is taking place or not.

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "O" with the (positive) amount of the void stake or, if this differs, the amount credited in this connection to the player's account. You must state "Void stake" in the Explan\_Other field, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

XAK-G: 1 record

- Processing\_code 01, Other\_total with the (negative) amount of the void stake, which must also be included (as a negative number) in GGR\_Total. Enter "Void stake" in the Exp\_Other\_total field, stating all other relevant fields, such as Game\_ID, GameSession\_ID, Start, and End (if known). If an amount other than the original amount wagered is compensated / made available to the player, the amount actually made available to the player must be stated.

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### **7 Cancelling part of the bet before the results are known (cash out)**

It may happen that a player wishes to cancel part of their stake before the results of a bet are known. If an amount other than the relevant part of the original amount wagered is compensated / made available to the player, the amount actually made available to the player must be stated. This amount may differ from the (part of the) amount originally wagered.

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "O" with the (positive) amount of the cash out or, if this differs, the amount credited in this connection to the player's account. You must state "Cash out" in the Explan\_Other field, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

XAK-G: 1 record

- Processing\_code 01, Other\_total with the (negative) amount of the cash out, which must also be included (as a negative number) in GGR\_Total. Enter "Cash out" in the Exp\_Other\_total field, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Start.  
Do not state the end date, as the bet continues to exist (in part)!  
If an amount other than the original amount wagered is compensated / made available to the player, the amount actually made available to the player must be stated.

### **8 Changing the results of the bet after a previous result has been processed**

Should it turn out, after the result of a bet has been processed, that this result is incorrect and that the result must be modified, you can still use processing code 01, in combination with transaction type "O" (for "Other").

This relates both to situations where the amount won is changed and to situations that a bet deemed won is now considered to have been lost and vice versa.

In all cases, the amount by which the record is changed (the delta) must be reported in the extra record, i.e., as an addition to the previously reported result.

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "O", and "Resettlement" (or similar) in Explan\_Other. If the prize is reduced or if a bet that was won is changed into a bet that was lost, a **negative** amount equal to the prize correction is entered. The value must be negative, as the prize - and, therefore, the balance on the player's account - is decreased. If the prize is increased or if a bet that was lost is changed into a bet that was won, a **positive** amount equal to the prize correction is entered. The value must be positive, as the prize - and, therefore, the balance on the player's account - is increased. Naturally, values like Game\_ID are GameSession\_ID must also be entered.

XAK-G: 1 record

- Processing\_code 01, Other\_total for the adjustment (the delta) of the amount won. The GGR\_total, too, is (adjusted by and) reported to this amount. Enter "Resettlement" (or similar) in Exp\_Other\_total.  
Please note that the value (positive or negative) is different in the XAK-G than it is in the XAK-A:  
If the prize is decreased or if a bet that was won is changed into a bet that was lost, the gross game result (hereinafter: the GGR) is increased. This means that a **positive** amount equal to the prize correction is entered.  
If the prize is increased or if a bet that was lost is changed into a bet that was won, the GGR is decreased, meaning that a **negative** amount equal to the prize correction is entered.  
Naturally, values like Game\_ID are GameSession\_ID must also be entered.

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### **9 Paying out the profit or the player's account balance**

Whenever an amount is paid out to the player, you must report a daily total. It is not relevant whether the amount paid out relates to a prize, to a cancelled bet, or to something else.

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "P" with the amount paid out in Total\_amount, stating, at any rate, Trx\_Datetime (of the last payment action of that day).

### **10 Compensation of a negative balance of a player's account, resulting, for example, from a change in the results of the bet**

Some licensees will, in case the balance on the player's account is insufficient for processing the prize change, compensate this amount. This amount does not impact the GGR, as it not obtained from a game of chance.

However, the amount must be reported in the XAK-A, using transaction type "O". The description (Explan\_Other) must clearly state that this concerns an undue payment / correction of the balance, that has no consequences for the tax base. These amounts are not paid out as a "B" (for "Bonus").

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "O", and "Balance\_adjustment" (or similar) in Explan\_Other, stating the corrected amount and Trx\_Datetime.

### **11 The bet was incorrectly marked as closed and is reopened**

The following assumes the situation where the stake had already been reported when the bet was entered into. This actually is a combination of the situation where a bet was closed and the stake is paid back, followed by the situation of a new stake (as in examples 1-3) wagered upon reopening of the bet. This means that the following are to be reported when the bet is closed:

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "O" with the (positive) amount of the cancelled stake or, if this differs, the amount credited in this connection to the player's account. You must state "Void stake" in the Explan\_Other field, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

XAK-G: 1 record

- Processing\_code 01, Other\_total with the (negative) amount of the cancelled stake, which must also be included (as a negative number) in GGR\_Total. Enter "Void stake" in the Exp\_Other\_total field, stating all other relevant fields, such as Game\_ID, GameSession\_ID, Start, and End.  
If an amount other than the original amount wagered is compensated / made available to the player, the amount actually made available to the player must be stated.

Upon reopening the bet, the stake paid back is once again reported as a "stake".

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "S" with the amount wagered, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

XAK-G: 1 record

- Processing\_code 01, Stake\_total with the amount wagered, also included in GGR\_total, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and (only) Start.

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### **12 Player receives a free bet independent of the results of a game of chance**

Some licensees award free bets to players. The value of this free bet is not always known when it is awarded. The free bet can usually not be converted into "withdrawable" money (without playing the game). The following must be reported:

XAK-A: 2 or 3 records, depending on the actual situation

- Upon award of the free bet and its acceptance by the player: Processing\_code 01, Transaction\_Typ "B" to the amount of the value of the free bet.  
Please note: this is to be reported upon the award of the free bet if its value is already known, but ultimately at the time the bet is entered into (cashing of the free bet).
- Upon entering into the bet: Processing\_code 01, Transaction\_Typ "S" to the amount of the value of the free bet. Naturally, other relevant matters, like Game\_ID and GameSession\_ID, must also be reported. On balance, the free bet does not impact the player's account at this point in time.
- If the value of the free bet is reported as having been added to the player's account, but is not cashed, it must be removed again using Processing\_code 01, Transaction\_Typ "O", and "ExpiredBonus" (or similar) in Explan\_Other.

Upon cashing the free bet, the same records as must be entered upon entering a bet must be reported in the XAK-G:

XAK-G: 1 record

- Processing\_code 01, Stake\_total with the amount wagered, also included in GGR\_total, stating all other relevant fields, such as Game\_ID, GameSession\_ID, and Start.

If the player wins a prize that is unconditionally made available to the player, you must report this win as follows:

XAK-A: 1 record

- Processing\_code 01, Transaction\_Typ "W" with the game prize unconditionally made available, stating all other relevant matters, such as Game\_ID, GameSession\_ID, and Trx\_Datetime.

Free bets may be awarded under a condition relating to the prize made available unconditionally. One condition may be, that the prize made available to the player unconditionally should the player win the game, is composed of:

- the amount that may be won from the game, minus the value of the free bet (to the extent this difference is a positive one).

In this case, only the prize made available unconditionally must be included in the above report.

XAK-G: 1 record

- Processing\_code 01, Prize\_total with the (gross) amount won and Other\_total with the (positive) amount of the value of the free bet. Enter "Correction prize for free bet" (or similar) in the Exp\_Other\_total field. Both the prize and the other value (value of the free bet) are included in GGR\_Total.

When the bet is placed on the same day as the prize is awarded, Stake\_total, too, must be reported in this record and included in GGR\_total.

You must also state all other relevant fields, such as Game\_ID, GameSession\_ID, Start, and End.

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### **Use of game-ids and session-ids for (sub)bets**

You can indicate that the entry concerns a (sports) bet in Game\_name. We recommend that you enter the bet slip number of the bet concerned as the Game\_ID.

If the bet slip contains only one bet, you can enter the same bet slip number in GameSession\_ID. If the bet slip contains multiple bets that can all, individually, result in prizes being awarded, you must enter the bet slip number plus the serial number of the bet on that bet slip in GameSession\_ID.

You must state the number of bets listed on the bet slip (Game\_ID) in Game\_rounds.