



Gambling Laws of the World Guide

2026 edition

Introduction

Welcome to the new edition of DLA Piper's Gambling Laws of the World — expanded, enriched, and more globally relevant than ever.

The gambling and gaming sector is evolving at breakneck speed, and nowhere is this more visible than in the regulatory and litigation landscape. Authorities worldwide are tightening controls, introducing more sophisticated licensing frameworks, imposing stricter advertising standards, and escalating enforcement actions and disputes. In this environment, understanding both regulatory complexity and litigation exposure is essential for making informed decisions and safeguarding long-term growth.

That is why, in this latest edition, we are proud to offer **our most extensive regulatory and litigation-focused analysis to date**, now covering **nearly 50 jurisdictions**. This expanded scope includes several **fast-growing African markets**, where regulatory innovation and enforcement trends are rapidly reshaping the industry.

Inside, you will find high-level insights on:

- licensing regimes and approval criteria,
- advertising and marketing restrictions under increased scrutiny,

- tax and compliance obligations,
- enforcement patterns and litigation developments,
- and emerging policy trends that may signal the next wave of regulatory change.

While not intended to replace tailored legal advice, this guide provides businesses and in-house counsel with a clear, practical starting point to navigate complex frameworks and assess risks across global markets.

Supported by **DLA Piper's unmatched international platform** and enriched by contributions from our trusted local partners, this edition offers a truly global perspective — helping you anticipate regulatory challenges, understand dispute dynamics, and identify opportunities in both established and emerging jurisdictions.

We are delighted to share this expanded resource with you.

For deeper insights, tailored guidance, or jurisdiction-specific support, **please contact the key DLA Piper representatives listed for each jurisdiction.**



Giulio Coraggio

Partner

Global Co-Chair of Gambling
and Gaming Sector

T + 39 02 80 618 619

Giulio.coraggio@dlapiper.com

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- [United Kingdom](#)
- [United States](#)
- [Zimbabwe](#)



Australia

Key Contacts



Jessie Buchan
Partner
T: +61 2 9286 8552
jessie.buchan@dlapiper.com



Greg Bodulovic
Partner
T: +61 2 9286 8218
greg.bodulovic@dlapiper.com

Australia

1. What are the main applicable governing laws with regard to online gambling and betting?

1.1 With regard to the gambling and betting licensing regime:

- The Interactive Gambling Act 2001 (Cth) (**IGA**) is the federal legislation that regulates certain interactive gambling services and the advertising of gambling services in Australia. The IGA prohibits certain forms of interactive gambling services.
- Australian state and territory governments also have legislation to regulate other aspects of gambling in each state and territory, including, in some cases, online gambling and betting as well as the advertising of these services.
- The Internet Industry Interactive Gambling Industry Code (2001) sets out ISP Obligations in relation to online gambling content hosted outside Australia.

1.2 With regard to the advertisement of gambling

- The IGA also prohibits the advertising of certain interactive gambling services, including the publication of any writing, pictures, signs, symbols, or other visual image or audible message that is intended to promote or publicize certain interactive gambling services.
- Some Australian states and territories have implemented legislation that places additional limitations on the advertising of online gambling and betting services in the respective Australian state or territory.
- The Australian Government has announced a package of gambling reforms focused on limiting gambling advertising, strengthening enforcement against unlawful gambling operators, and expanding consumer protections, intended to commence from 1 January 2027. The package includes restrictions across TV, radio, online platforms and sport (for example, restrictions during live sport broadcasts, radio restrictions around school drop-off/pick-up times, and limits on online platform advertising unless users are logged in, over 18 and have an opt-out mechanism).

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

This depends on the state and territory and the type of online gambling and betting activities proposed to be offered.

In a number of states and territories, licenses must be obtained from the relevant local regulatory authorities to operate online gambling and betting services, such as betting on racing and sports.

Licenses cannot be obtained for online gambling and betting services that are prohibited by federal, state or territory legislation, such as:

- online casinos and casino-style games (including roulette, blackjack, poker/slot machines and poker)
- in-play sports betting
- betting on the outcome of a lottery

Services offering credit for online betting are prohibited. Since June 2024, the use of credit cards, is also prohibited.

Australia

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

- Yes, an entity can apply for a license in Australia to offer certain online gambling and betting activities.
- An entity must apply for a license to the regulatory authority in the Australian state or territory in which it wishes to operate. The application process will require the applicant to provide information in relation to its operations, the ultimate beneficial owners of the entity and satisfy the regulator that it can comply with all applicable requirements.
- The state or territory regulator will then consider the application and make a determination on whether to issue the applicant with a license.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

- Betting on racing (including horse, harness or greyhound racing) and sports betting before the start of the event through online platforms is permitted in an Australian state or territory if that betting service provider has a valid betting license from the regulatory authority in that Australian state or territory. In-play sports betting is prohibited.
- The provision of online games of chance (such as casino games) that are played for money, or games of mixed skill and chance that are played for money, are not permitted in Australia.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

- Yes – there are penalties and fines, which can be severe.
- The fines and penalties vary between the Commonwealth (federal level) and states / territories and can include imprisonment.
- These penalties can be issued for operating an online gambling or betting operation without a valid license, operating a prohibited online gambling or betting activity, or publishing prohibited gambling advertising. For example, under the IGA, a penalty of AUD 2,475,000 may apply for providing a prohibited or unlicensed regulated interactive gambling service.

6. Are there any restrictions on online gambling and betting advertising?

Yes – federal, state and territory legislation heavily regulate the advertising of online gambling or betting operations and prohibit certain forms of gambling advertising. For example, in the state of New South Wales, a maximum penalty of AUD 110,000 applies to any corporation and AUD 11,000 to individuals that publish prohibited gambling advertising.

Australia

7. What taxes are imposed on businesses operating in the online gambling sector?

Broadly, federal income taxes, state/territory-based taxes and goods and services tax (**GST**) could apply.

Federal income tax is generally levied at the standard corporate tax rates of 25%-30% (depending on turnover).

The state and territory taxes that apply to gambling products depend upon the relevant license under which the product is being offered, the type of product and the jurisdiction in which the product is offered.

All states and territories (other than the Northern Territory) currently impose a Point of Consumption Tax (**POCT**) in respect of bets placed by their residents. The POCT is payable by the retail wagering licensee, corporate bookmakers and any other relevant betting operator licensed in Australia, irrespective of the location of the relevant entity. The POCT replaces the previous "point of supply" regime, under which no tax was imposed on corporate bookmakers and other licensed betting operators taking bets online in the relevant jurisdiction. The POCT rates for these other jurisdictions are currently 15% of "net wagering revenue" or some other similar revenue base.

In addition, GST of 10% is generally payable on net revenue from gambling products. However, GST may in certain circumstances be offset against state / territory based taxes.

8. What are the 2026/2027 key trends in regulatory and civil litigation for gambling operators in the local country?

In April 2026, the Australian Government announced a package of gambling reforms, following a parliamentary inquiry into gambling advertising focussing on limiting gambling advertising, strengthening enforcement against unlawful operators, and expanding consumer protections, with legislation to be developed and reforms expected to commence from 1 January 2027.

It is anticipated that the reforms will:

- limit the number of gambling advertisements on free-to-air television to a maximum of three advertisements per hour between 6.00 am and 8.30 pm;
- prohibit gambling advertisements during live sport broadcasts between 6.00 am and 8.30 pm;
- prohibit gambling advertising on radio during school drop off and pick up times (weekdays between 8.00 am - 9.00 am and 3.00 pm - 4.00 pm);
- restrict online gambling advertising so that advertisements can only be displayed to logged-in users who are over 18 and who have not opted out of gambling advertising;
- prohibit the use of celebrities and professional athletes in gambling advertisements;
- prohibit the use of odds-style advertising in gambling advertising; and
- prohibit gambling advertising at sporting venues and on players' and officials' uniforms.

In addition to advertising restrictions, the Government has indicated an intention to crack down on harmful and emerging online lottery products (including banning online keno-style 'pocket pokies'), ensure that criminal offences for match fixing are consistent across Australia, increase enforcement action against illegal offshore gambling providers, strengthen BetStop (the National Self Exclusion Register) and expand access to financial counselling services for gambling and public awareness initiatives on online gambling harms.

Given that stricter regulation of gambling advertising has been announced, and in light of the sustained political and media focus on this area, we expect this to remain a key regulatory priority through 2026-27. In parallel, federal and state/territory regulators are likely to continue closely monitoring and scrutinising the conduct of gambling service providers, particularly in relation to responsible gambling obligations and marketing practices.



Austria

Key Contacts



Claudine Vartian
Partner
T +43 1 531 78 1038
claudine.vartian@dlapiper.com



Nicole Daniel
Partner
T +43 1 531 78 1922
nicole.daniel@dlapiper.com



Armin Redl
Senior Associate,
T +43 1 531 78 1015
armin.redl@dlapiper.com

Austria

1. What are the main applicable governing laws with regard to online gambling and betting?

1.1 *With regard to the gambling and betting licensing regime*

There is a difference between online gambling (or, more specifically, games of chance) and betting licensing requirements.

Games of chance, where the outcome is determined exclusively or predominantly by chance (the aleatoric element), are governed by the Austrian Gambling Act (*Glücksspielgesetz – GSpG*). This federal act is uniformly applicable across all federal states in Austria.

Sports betting is not classified as a game of chance, as it relies on knowledge and skill rather than purely on chance. It is in general not regulated at the federal level but rather at the level of the nine federal states, whereby in any case a domestic place of business of the betting operator is a prerequisite. For online betting, this would be inter alia the location of the server through which the betting services are offered. Therefore, the Austrian state authorities can be competent to apply the respective legal regimes if the prerequisite of a domestic place of business of the betting operator is given.

In addition to GSpG and relevant legal acts of individual federal states, the following legal acts may also affect provision of online gambling and betting:

- Austrian E-Commerce Act (*E-Commerce Gesetz – ECG*),
- General Austrian Civil Code of Law (*Allgemeines Bürgerliches Gesetzbuch – ABGB*),
- Austrian Unfair Competition Act (*Bundesgesetz gegen den unlauteren Wettbewerb 1984 – UWG*),
- Austrian Financial Market Money Laundering Act (*Finanzmarkt-Geldwäschegesetz – FM-GwG*),
- Austrian Criminal Code (*Strafgesetzbuch – StGB*), and
- Austrian Act on Fees (*Gebührengesetz – GebG*).

1.2 *With regard to the advertisement of gambling*

Apart from GSpG and UWG, advertisement of gambling is also subject to the Austrian Consumer Protection Act (*Konsumentenschutzgesetz – KSchG*) and the Austrian Audiovisual Media Services Act (*Audiovisuelle Mediendienste-Gesetz – AMD-G*).

Austria

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

In Austria, offering online gambling and betting activities requires a license.

Pursuant to section 14 of GSpG, Austria maintains statutory monopoly on lotteries, electronic lotteries (including – although not explicitly stated – iGaming/online casino and poker services), and video lottery terminals (VLTs). Consequently, these activities are subject to the single lottery license, and operators lacking this specific Austrian license are prohibited from offering such services.

Online betting activities are subject to legal regulations of individual federal states if the operator has – as outlined above – a domestic place of business (equivalent to a domestic server).

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

As mentioned above, offering online gambling under

Austrian licenses is subject to the single lottery license regime. As the relevant single lottery license has already been granted, it is for the time being not possible to successfully apply for such a license. An application may only be submitted when the license is subject to a new tendering procedure (*Vergabeverfahren*).

Betting activities are subject to legal regimes of individual Austrian federal states, meaning the ability to offer online betting activities will be assessed on this basis. The scope for submitting such applications is not restricted.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

The offering of roulette, poker, blackjack, two aces, bingo, keno, baccarat and baccarat chemin de fer and their game variants are allowed, insofar as offered by a licensed operator (currently limited to the monopolist).

As far as betting is concerned, the most common types include sports and social betting. The betting regulations of the federal states impose a variety of prohibitions on specific types of bets. In this sense, a case-to-case

assessment on the basis of the legislation of individual federal states would be required, if certain prerequisites are met.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

An entity that hosts, organizes or makes available illegal gambling may, under certain conditions, be subject to an administrative fine of up to EUR 60,000.

The advertising of illegal gambling is also expressly prohibited under GSpG and can lead to administrative fines, with penalties reaching up to EUR 22,000 per violation.

Moreover, organizing and promoting illegal gambling (ie gambling without a license) may also constitute a criminal offence, according to section 168 of StGB.

In addition, legal acts of individual federal states might involve other penalties and fines.

Austria

6. Are there any restrictions on online gambling and betting advertising?

Yes, advertising of online gambling and betting is regulated by the GSpG and UWG (ie the act that transposes the Unfair Commercial Practices Directive, an act of the EU). Operators holding local licenses are generally permitted to advertise their offerings. However, they are required to adhere to responsible advertising standards in the promotion of their services. The Federal Minister of Finance has been granted the authority to establish specific criteria for responsible advertising through the issuance of a regulation (*Verordnung*). However, this regulatory authority has not yet been exercised.

Furthermore, AMD-G provides for several requirements pertaining to advertising, in particular regarding the protection of minors.

In addition, legal acts of individual federal states might involve other restrictions on betting-related advertising.

7. What taxes are imposed on businesses operating in the online gambling sector?

Businesses offering iGaming activities towards Austrian residents are liable to pay and account for the gambling tax on their gross gambling revenue (**GGR**). The GGR is defined as stakes minus winnings for players with registered accounts in Austria. Additionally, the bonus GGR must be deducted from this amount. It refers to the difference between stakes and winnings in the form of bonus credits, which has met the deduction requirements under legal guidelines of the Austrian case law.

The tax rates applied to gambling operators are entirely dependent on the particular form of gambling involved, resulting in substantial variations. Since all gambling taxes are regulated at the federal level, these tax obligations are consistently enforced throughout the country. In general, the gambling tax is levied at a rate of 16% on the stakes for draws conducted within the country. For electronic lotteries conducted within the country, excluding those operated via video lottery terminals, the gambling tax has recently been increased from 40 % to 45 % of the annual gross gaming revenue.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

The Austrian iGaming regulatory framework is currently in the phase of transition. The Ministry of Finance has prepared a draft amendment to the Austrian Gambling Act, which is expected to be discussed in a second stage with other governmental stakeholders. As of the end of 2025, no concrete legislative proposal has been enacted, nor has any formal licensing or tender procedure been initiated. Hence, it remains uncertain whether the envisaged reform will lead to a partial or full opening of the Austrian online gambling market to foreign operators or whether the existing monopoly structure will be maintained. Notwithstanding the ongoing reform discussions, the holder of the current state license for online casino retains its exclusive rights until September 30, 2027. In parallel, civil litigation remains a defining feature of the Austrian gambling landscape. Online gambling operators licensed in other EU member states (without a local license) continue to face mass action claims in Austria.



Belgium

Key Contacts



Alexis Fierens
Partner
T: +32 (0)2 500 1592
alexis.fierens@dlapiper.com



Kaat Scheerlinck
Lead Lawyer
T: +32 (0)2 500 15 60
kaat.scheerlinck@dlapiper.com

Belgium

1. What are the main applicable governing laws with regard to online gambling and betting¹?

Act of May 7, 1999, on games of chance, betting, gaming establishments and the protection of players (the Gambling Act).

Royal Decree of October 25, 2018, on the conditions for operating games of chance and gambling via means of the information society.

Royal Decree of February 27, 2023, laying down detailed rules on advertising for games of chance.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

The offering of online gambling and betting activities is prohibited without a license obtained from the Belgian Gaming Commission.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Currently the maximum numbers of operators per category, as set out by law, has been reached and it is not possible to apply for a new A, B or F1 licence. This means that it is also not possible to apply for a licence for online games of chance (A+, B+ and F1+) for applicants who do not already have an A, B or F1 licence, as the additional licences for online games of chance are granted only to the existing holders of an A, B or F1 licence for games of chance in the real world.

When a licence becomes available, this will be published by the Gaming Commission and an application can be submitted in accordance with the foreseen procedures.

The current lists of licensed operators per category are published on the website of the Gaming Commission.

1. Note that the Federal Public Service of Justice has installed a specific Gaming Commission (*Kansspelcommissie/Commission des jeux de hazard/Kommission für Glücksspiele*) competent for supervising the gaming and gambling sector in Belgium. The Gaming Commission also maintains its own website, available in Dutch, French, German and English on <https://www.gamingcommission.be/en>. This website is regularly updated and includes information on relevant legislation, as well as information for users and operators of games of chance. The current lists of licensed operators are also available on this website.

Belgium

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

- Casino games (subject to an A+ license)
- Arcade games (subject to a B+ license)
- Bets (subject to an F1+ license)

Offering online games of chance is allowed only by operators who also offer the same games of chance in the real world under an A, B or F1 licence.

For each of those categories, the list of games which are allowed are set out by Royal Decree:

- A: the list of games of chance that are permitted in casinos is set out in the Royal Decree of 19 July 2001. These games are:
 - Table top games: baccara, big wheel, black-jack, poker, chemin de fer, craps, mini punto banco, midi punto banco, maxi punto banco, French roulette, American roulette, English roulette, sic bo and bingo.
- B: the list of games of chance that are permitted in arcade games is set out in the Royal Decree of 26 April 2004. These games are:
 - Automatic games: roller machines of the reel slot type, video slot games, wheel of fortune games, horse bets with terminals for at least 12 players, keno games, interactive poker games.
 - Automatic games with a player card: interactive poker games
 - Automatic games without a player card: black-jack games, horse bets, dice games, poker games, roulette games.
- F1:
 - bets
 - automatic games of chance: betting machines of the monoplayer type (Royal Decree of 22 December 2010)
 - horseracing (subject to an F1P license)



Belgium

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, offering online games of chance without a licence obtained from the Gaming Commission is a violation of the Gambling Act which can lead to administrative and/or criminal sanctions.

The Gaming Commission can impose an administrative fine proportionate to the breach. The Gaming Commission can also issue a warning, suspend operations, or even withdraw a licence.

The criminal sanctions include monetary fines, which can be doubled in case of recidivism within 5 years following an earlier condemnation or if the infringement is committed towards a person younger than 18. The court can also deprive the perpetrator from certain rights in accordance with the Criminal Code or order the closure of the gambling establishment. Furthermore, all monetary amounts, value papers, furniture and other materials used in the violation of the Gambling Act are confiscated.

Natural persons and directors, managers, administrators, bodies, appointees and agents of legal persons can be held civilly liable for all damages, fines, costs, confiscations or administrative fines imposed on the legal person.

It is also worth noting that, besides the operator, the participant to illegal games of chance could also be penalized as such participant is considered to cooperate maintaining illegal games of chance.

6. Are there any restrictions on online gambling and betting advertising?

Yes, pursuant to Article 61, second paragraph of the Gambling Act, all advertising for games of chance and betting is **prohibited** except for the cases expressly allowed by Royal Decree. Currently, only licensed operators are still allowed to advertise, subject to further restrictions. Such restrictions are set forth in the Royal Decree of February 27, 2023 and the Royal Decree of October 25, 2018, on the conditions for operating games of chance and gambling via means of the information society.

7. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

The Gambling Act was amended by the Act of 18 February 2024, which came into force on 1 September 2024. Several changes have been introduced:

- a ban on "3.3 devices" (including slot machines using card and dice symbols)
- a ban on the accumulation of online licences on the same website
- a ban on gifts/bonuses/free games of chance/free game credits
- a ban on advertising for games of chance (except for the exceptions set out by Royal Decree)
- an age limit of 21 years and a refund to the player in case of lack of controls

Since 1 September 2024, the Gaming Commission has been actively pursuing infringements, particularly in the above areas. As the sector is currently under political scrutiny, we expect to see stricter enforcement in the coming years.



Belgium

8. What taxes are imposed on businesses operating in the online gambling sector?

8.1 Federal corporate income tax

Companies established in Belgium are taxable on their worldwide income and are subject to corporate income tax (CIT) at a rate of 25%.

Non-resident companies are subject to non-resident income tax at a rate of 25% on their Belgian-source income to the extent that it is connected with a Belgian permanent establishment or, if there is no Belgian permanent establishment, (i) to the extent that Belgium has a right of taxation under an applicable double taxation treaty or (ii) in the absence of a double taxation treaty, if the non-resident company cannot prove that the income has actually been taxed in its state of residence.

8.2 Local online gaming and betting tax

Gaming and betting taxes are set at a regional level. While different rates apply to

physical gaming and betting in different regions, a uniform rate of 11% applies to online gaming and betting in all regions, calculated on the gross margin (i.e. the amount of gaming and betting stakes less distributed winnings).

Although the (online) gaming and betting tax was deductible for CIT purposes until recently, its deductibility has been abolished as of 1 January 2024, resulting in an increase in the tax base of (non-resident) companies.

8.3 VAT

Online games and bets are exempt from VAT in accordance with article 44, §3, °13, of the Belgian VAT Code.

Please note that several other taxes may apply that are not specifically related to the gaming and betting industry (eg real estate transfer tax, etc.).





Brazil

Key Contacts



Violeta Libergott
Of counsel
T: +55 11 5108-0410
violeta.libergott@us.dlapiper.com



Amadeu Ribeiro
Partner
T: +1 212 335 4880
amadeu.ribeiro@us.dlapiper.com



Bruno Soares
Managing Partner
T: +55 11 5108-0422
bruno.soares@us.dlapiper.com

Brazil

1. What are the main applicable governing laws with regard to online gambling and betting?

Brazil has in place a comprehensive legal framework applicable to online gambling and betting, including:

- Laws No. 13,756, of December 12, 2018 and No. 14,790, of December 29, 2023 - authorized and regulate the operation of fixed-odds betting.
- MF Ordinance No. 1,330, of October 26, 2023- sets forth general conditions for commercial operation of the fixed-odds betting.
- Law No. 14,790, of December 29, 2023- regulates the operation of online betting and sports betting.
- SPA/MF Ordinance No. 615, of April 16, 2024 - establishes general rules for payment transactions by fixed-odds betting operators.
- SPA/MF Ordinance No. 722, of May 2, 2024 – set forth general rules for the operation of betting systems and supply of data to SIGAP (Betting Management System).
- SPA/MF Ordinance No. 827, of May 21, 2024 - establishes rules for applying for and obtaining a license to operate fixed-odds betting.
- SPA/MF Ordinance No. 1,143, of July 11, 2024 – sets forth policies, procedures and internal controls to prevent money laundering and financing of terrorism.
- SPA/MF Ordinance No. 1,207, of July 29, 2024 - establishes technical requirements for the operation and approval of online games and live game studios.

- SPA/MF Ordinance No. 1,231, of July 31, 2024 – sets forth rules and guidelines for responsible gaming and for public communication and marketing.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

- Yes, an authorization from the Department of Prizes and Betting of the Ministry of Finance (“SPA/MF”) is required to offer online gambling and fixed-odds betting in Brazil. Applicants need to submit an application showing they meet legal requirements and pay a fee of BRL 30 million if the application is accepted. Each authorization is valid for five years and allows the licensee to operate up to three commercial brands.
- The process to request the authorization is rigorous and complex, and applicants are required to submit documents to evidence that they meet the criteria established by applicable laws, including (i) legal qualification; (ii) tax and labor compliance; (iii) integrity; (iv) financial capacity; and (v) technical qualification.
- Once the authorization is granted, any corporate restructuring involving the authorized entity, such as a merger, direct or indirect transfer, or change of control, may lead to a review of the authorization by the SPA/MF.

Brazil

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes. Legal entities incorporated and headquartered in Brazil may submit an application for authorization, which will be analysed by SPA/MF in up to 150 days. The applicant must have statutory directors domiciled in Brazil and have at least 20% of its share capital held by a Brazilian entity or individual.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

The Following online games are allowed in Brazil:

- Bets on real sporting events - individual or collective sports event or competition, with an unknown outcome at the time of betting – fully permitted as long as the operator holds the authorization;
- Online gaming - online games in which the outcome is determined by the outcome of a random future event, based on a random generator of numbers, symbols, figures or objects defined in the rules system – permitted provided they operate on fixed odds and comply with technical requirements.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Penalties and fines are determined based on the severity of the infraction, ranging from BRL 50,000 to BRL 2 billion, and can also include blocking the website, suspension of payment methods, and the inability to apply for the authorization for up to 10 years.

6. Are there any restrictions on online gambling and betting advertising?

Yes. There are multiple rules and restrictions applicable to advertising. Advertisement cannot be targeted towards minors, is only permitted for authorized operators and must include responsible gaming messages.

7. What taxes are imposed on businesses operating in the online gambling sector?

Fixed-Odds bets operators in Brazil are subject to a specific tax regime. Aside from a specific tax of 12% over gross revenues applicable to online gambling, operators pay general business taxes, including corporate income tax and

contribution over net profits (approximately 34%, combined), social contribution on gross revenues (9.25%), as well as municipal service taxes and payroll taxes.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

Since the issuance of the first licenses to operate in January 2025, SPA/MF has been taking regulatory action against companies that operate without a license in Brazil. There has also been litigation relating to advertisement that does not comply with applicable rules, to compliance issues (such as KYC flaws and failure to provide processes for a user to exclude themselves from the platform or limit their bets). Finally, individual consumers have filed claims for moral and material damages against operators.



Cameroon

Key Contacts



Aurélie Chazai
Managing Partner, CHAZAI
WAMBA
achazai@chazai-wamba.com

Cameroon

1. What are the main applicable governing laws with regard to online gambling and betting?

The legal framework governing gambling and online betting in Cameroon is structured around the following instruments:

- Law No. 2015/012 of 16 July 2015 on the Regulation of Recreational, Gambling and Gaming Activities (the **Law No. 2015/012**): this statute constitutes the modern framework law governing gambling, lotteries, betting and games of chance in Cameroon. It serves as the principal legal foundation for all forms of gambling, including betting activities.
- Decree No. 2019/2300/PM of 18 July 2019 implementing Law No. 2015/012 (the **Decree No. 2019/2300/PM**): this decree sets out the modalities for implementing the Law No. 2015/012. It further includes provisions specifically relating to online sports betting.
- Law No. 2024/013 of 23 December 2024 on the Finance Law of the Republic of Cameroon for the 2025 fiscal year (the **Finance Law 2025**): this legislation introduces a fiscal measure extending the tax on money transfers to online gambling activities. By subjecting online gambling to the Transfer Tax on Money (**TTA**) levied at a rate of 1% on withdrawals and transfers linked to such platforms.

- Law No. 2023/009 of 25 July 2023 on the Charter for the Protection of Children Online: while not directly regulating gambling activities, this law establishes safeguards for children in the online environment. It has implications for gambling and betting platforms in terms of access control, content restrictions, and liability.
- Law No. 2016/007 of 12 July 2016 enacting the Penal Code (the **Penal Code**):
 - defines offences relating to gambling and lotteries, including the unauthorised operation of online gambling¹;
 - provides sanctions relating to money laundering committed through gambling, lotteries, betting or online gaming²;
 - regulates advertising in connection with gambling and lotteries, with particular emphasis on the protection of minors³;
 - imposes obligations to prevent minors from accessing casinos, gambling or betting activities, including online platforms, with specific enforcement measures⁴.

1. Section 249, Penal Code.
2. Section 249-4, Penal Code.
3. Section 249-6, Penal Code.
4. Section 249-7, Penal Code.

Cameroon

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

The Decree No. 2019/2300/PM, states as follows:

“Recreational, gambling and gaming activities shall be subject to one of the following regimes: concession, authorisation, or declaration.”⁵

As regards authorisations, the following activities are subject thereto: recreational games, commercial lotteries or raffles, **and online games**⁶.

Concerning online gambling, the above-mentioned Decree states as follows:

(1) *“The authorisation to operate online gambling shall be granted by the Minister in charge of gambling⁷, upon the opinion of the Gaming Regulatory Agency and the entity responsible for the approval of equipment and electronic certification.*

(2) *The authorisation referred to in paragraph 1 above shall be granted for a period of five (5) years, renewable. Such authorisation shall be non-transferable⁸.”*

3 What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Law No. 2015/012 expressly specifies the games falling within the category of online gaming⁹. The provision enumerates in a closed list:

- online betting;
- online poker.

This exhaustive enumeration means that only these two (2) types of games have a clear legal basis to be offered online in Cameroon.

Accordingly:

- Online sports betting is authorised.
- Online poker is likewise authorised, without distinction as

to its various forms (tournaments, cash games, etc), since the legislator has not introduced any differentiation.

Conversely:

- Online casino games (slot machines, roulette, blackjack, bingo, etc.) do not appear in the list set out in the aforementioned statement and therefore cannot, at this stage, be regarded as legally authorised.
- Public lotteries are governed by a separate regime, but their online extension has not been expressly provided for under the statute.

Thus, the Cameroonian legal framework for online gaming is particularly restrictive; it is, at this stage, limited to betting and poker.

5. Section 3, Decree No. 2019/2300/PM.

6. Section 63, Decree No. 2019/2300/PM.

7. It should be noted that, in Cameroon, there is no specific ministry exclusively dedicated to online gambling. However, this role is performed by the Ministry of Territorial Administration (MINAT), which exercises administrative supervision over the sector. It must further be highlighted that a contract has been entered into between InTouch and the MINAT concerning the establishment of a system for the centralisation and monitoring of online gambling activities.

8. Section 97, Decree No. 2019/2300/PM.

Cameroon

4. Are there penalties and fines for offering online gambling and betting activities without a local license?

In Cameroon, the unauthorised operation of gambling activities is subject to both administrative and criminal sanctions.

From an administrative perspective, any establishment operating without having complied with the requisite formalities — concession, authorisation or declaration — is deemed a clandestine establishment. In this regard, in the event of clandestine operation of gambling activities, the Gaming Regulatory Agency shall, ex officio, order the immediate closure of the establishment. Furthermore, any machines, equipment or gambling devices found on site shall be seized and auctioned for the benefit of the Public Treasury, in accordance with the applicable procedure¹⁰.

From a criminal perspective, the Penal Code establishes sanctions against the clandestine exercise of gambling activities:

- Section 24⁹: any person who, without authorisation, operates online gambling, shall be liable to imprisonment for a term of six (6) months to two (2) years, and to a fine of five million (5,000,000) to twenty-five million (25,000,000) CFA francs, or to either of these penalties alone.
- Section 249-3: any person who uses non-approved equipment to operate a casino or online gambling shall be liable to imprisonment for a term of one (1) to three (3) years, and to a fine of two million five

hundred thousand (2,500,000) to ten million (10,000,000) CFA francs. This reinforces the requirement of strict technical and legal compliance, extending even to suppliers of gambling platforms or infrastructure.

5. Are there any restrictions on online gambling and betting advertising?

The Cameroonian Penal Code contains specific provisions limiting the advertising of gambling and lottery activities:

- Advertising of Gambling and Lotteries¹⁰:

Any licensed gambling operator (holder of a concession, licence or authorisation) who issues or disseminates commercial advertising directed at minors shall be liable to imprisonment for a term of one (1) to three (3) years and to a fine of ten million (10,000,000) to twenty million (20,000,000) CFA francs.

- Prohibition of Minors' Access to Gambling and Lotteries¹²:

This section imposes on gambling and betting operators, including online operators, the obligation to take measures to prevent minors from accessing such activities. For instance, operators are required to display a visible warning on the homepage and registration pages of gambling websites stating that access is prohibited to minors, to conduct age verification, and to request identification data.

9. Section 82, Law No. 2015/012.

10. Section 73, paragraphs 3 and 4 of Decree No. 2019/2300/PM.

11. Section 249-6 of the Penal Code.

12. Section 249-7 of the Penal Code.

Cameroon

- Observations on the Scope of Restrictions:
 - The legal framework does not expressly specify all the media channels authorised or prohibited for gambling advertisements (eg television, radio, internet, SMS or social media).
 - The effective enforcement of these restrictions — such as age verification, identification requirements, and compliance of advertisements — may be limited, depending on the monitoring capacity of the authorities.
 - Unlike in certain other jurisdictions, it is not explicitly clear whether restrictions relating to time or place (eg prohibitions on advertising in schools or during specific hours) apply to online gambling advertisements in Cameroon.

6. What taxes are imposed on businesses operating in the online gambling sector?

6.1 Gambling and Entertainment Tax

The General Tax Code provides for a 15% tax on the turnover of all gambling activities are subject to a dedicated tax regime. This tax is subject to an additional 10% surcharge, payable to the local municipality where the games are operated. It is deductible for the purposes of determining the taxable result. Importantly, it is not exclusive of other taxes stipulated in the operator's terms of reference with the relevant municipality.

Although the provision does not expressly refer to online gambling, it establishes the baseline rate applicable to

traditional gambling activities. In practice, however, the tax administration tends to requalify online gambling activities by relying on the general formulation contained in the General Tax Code, which states that:

*“Any natural or legal person operating, on a principal or ancillary basis within the national territory, games which, under any denomination whatsoever, (i) are based on the expectation of a gain in cash or in kind that may be obtained by chance or by any other means, or (ii) are intended merely to provide entertainment” shall be subject to the tax.*¹³

6.2 Money Transfer Tax (TTA) Extended to Online Gambling

The Finance Law 2025¹⁴ states that transactions carried out on online gambling and entertainment platforms are subject to a specific tax rate of 1%, as opposed to the standard rate of 0.2% applicable to other transfers.

The tax is collected by the payment service provider at the time of each transaction (deposit or withdrawal), including transactions conducted through a payment aggregator. It must thereafter be declared and remitted to the tax administration in accordance with the procedures and deadlines laid down in the General Tax Code. Thus, gambling operators are required to transmit to their competent tax centre the full list of their payment aggregators, together with the detailed contact information of each of them.

13. Section 207, General Tax Code.
14. Amending Section 228 quinquies of the General Tax Code.

Cameroon

The taxable transactions expressly include:

- deposits and transfers made to an online gambling account from an electronic wallet; and
- withdrawals of winnings from such accounts.¹⁵

7. What are the 2025/26 key trends in regulatory and civil litigation for gambling operators in the local country?

7.1 Regulatory Trends

Draft Bill Establishing a Gambling Regulatory Authority:

A draft law is currently under consideration to create a dedicated authority for the regulation of gambling and games of chance. The objective of this bill is to clarify licensing conditions, operators' obligations, player protection measures, transparency requirements, and the allocation of fiscal revenues.

Extension of Taxation to Online Gambling via the Money Transfer Tax:

With the extension of fiscal obligations, such as the Money Transfer Tax, to online gambling, operators may face disputes if the tax regime is not clearly defined or if its requirements are applied retroactively or inequitably. Disputes may arise regarding the amount of taxes, the timing of their application, or the competence of the fiscal authority.

The Finance Law 2025 provides that online gambling operations (deposits, withdrawals, and transfers) shall be subject to a specific tax: an increase from 0.2% to 1%, plus a fixed charge of 4 CFA francs per transaction. This measure reflects the State's objective to capture revenues from a rapidly growing sector that is often difficult to tax when operating online.

Enhanced Supervision, Monitoring, and Centralisation of Operators:

Institutional tensions exist among the competent Ministries regarding authority over online gambling. The Ministry of Territorial Administration (MINAT) has taken initiatives in monitoring online gambling (e.g., using a technical integrator to manage the loading and unloading of player accounts), whereas the Secretary-General of the Presidency and the Ministry of Finance assert or claim overlapping competences, particularly in matters of taxation and revenue collection.

A special census of online gambling operators has also been proposed to achieve better visibility and oversight of the sector.

¹⁵ Paragraphs 192 et seq, Circular No. 007 MINFI/DGI/LRI/L of 24 February 2025 specifying the modalities for the implementation of the tax provisions of the Finance Law 2025.

Cameroon

7.2 Civil Litigation Trends

Disputes over Competence and Division of Responsibilities among Ministries:

Conflicts between MINAT and the Secretary-General of the Presidency (and/or the Ministry of Finance) concerning regulatory authority and revenue collection for online gambling may give rise to political or administrative litigation and may require judicial decisions to determine the scope of each authority's prerogatives.

Disputes Concerning Compliance with Fiscal Obligations:

As taxation extends to online gambling, operators may face litigation if the tax regime is unclear or applied retroactively or inconsistently. Challenges may concern the quantum of taxes, timing of application, or competence of the fiscal authority.

Actions or Complaints Related to Technical Supervision and Intermediation Requirements:

MINAT's decision to designate a third-party company, InTouch Cameroon, as the technical integrator for centralising online gambling operations (account loading/unloading) could trigger legal actions if operators consider that such measures constitute anti-competitive restrictions, implicit expropriation, or unlawful interference with commercial freedom.

Disputes Relating to Player Rights and Consumer Protection:

With forthcoming regulations (draft law, Finance Law, etc.) regarding age verification, platform access, and operator responsibility for gambling addiction or excessive losses, civil or administrative disputes are expected where these protections are not respected or where a player claims to have suffered harm (non-payment, fraud, contractual breach).

Advertising-Related Litigation:

Restrictions on advertising, particularly targeting minors or involving non-compliant marketing—including on social media platforms—may be contested. Operators may face prosecution, or alternatively seek injunctions against the authorities, if their advertising is prohibited or censored without a clear legal basis.



Canada

Key Contacts



Ryan J Black
Partner
T +1 604 643 2929
ryan.black@dlapiper.com



Tyson Gratton
Associate
T +1 604 643 6319
tyson.gratton@dlapiper.com



Cristina Mihalceanu
Associate
T +1 416 862 3384
cristina.mihalceanu@dlapiper.com

Canada

1. What are the main applicable governing laws with regard to online gambling and betting?

1.1 With regard to the gambling and betting licensing regime

Criminal Code of Canada (R.S.C., 1985, c. C-46), ss. 197–207 (Part VII – Disorderly Houses, Gaming and Betting)

Individual provincial and territorial laws and regulations, including those establishing and empowering each gaming authority to conduct, manage, license and regulate lawful gambling schemes. Most notably for online gambling in the Province of Ontario, the *Alcohol and Gaming Commission of Ontario Act*, 2019, S.O. 2019, c. 15 and O. Reg. 722/21: Lottery Subsidiary – iGaming Ontario, made under that Act.

1.2 With regard to the advertisement of gambling

Criminal Code of Canada (R.S.C., 1985, c. C-46), ss. 202(1)(h), 206(1)(a), 206(7), 207(1)(h), 207(4)(c)

Competition Act (Canada) (R.S.C., 1985, c. C-34), *deceptive marketing and promotional contest provisions* (ss. 74.01, 74.06)

Provincial and territorial gaming legislation and regulations (for example, British Columbia's *Gaming Control Act* and regulations, Ontario's *Gaming Control Act* and iGaming Ontario framework), together with the rules and policies of the applicable provincial or territorial gaming authority.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely? Generally, only the provinces and territories are authorized to conduct and manage online gambling and betting, and their ability to grant licences to private operators is constrained by the current Criminal Code framework. The provincial governments (typically through crown corporations or agencies) operate online gambling and betting businesses in their respective jurisdictions.

Online gambling and betting activities offered by private third parties directly to players in Canada are generally unlawful and no licensing is available, except under the regime recently implemented in the province of Ontario.

In Ontario, the provincial government conducts and manages its online gambling (referred to as “**iGaming**”) through private gaming operators and gaming-related suppliers using its subsidiary, iGaming Ontario (iGO). The operator or supplier must: (a) be registered with the Alcohol and Gaming Commission of Ontario (AGCO), which is the provincial agency responsible for regulating gambling in Ontario; and (b) enter into a commercial operating agreement with iGO, which is the entity responsible for conducting and managing online gaming provided through private operators.

Licensing and registration fees are paid to the AGCO and all gross gaming revenues are paid to iGO, which then remits a share to private operators under their operating agreements. Private operators therefore act as agents for iGO's conduct and management of iGaming operations in Ontario and receive a percentage of those revenues.

Ontario's iGaming regime is premised on the province's interpretation that it may “conduct and manage” iGaming using private operators, an interpretation that has now been upheld (or at least, not objected to) at first instance in *Mohawk Council of Kahnawà:ke v. iGaming Ontario* (2024 ONSC 2726), but could still be subject to further appeal or future challenges. While the current enforcement and judicial landscape suggests the litigation risk is relatively low, the consequences of any adverse decision would be significant, as it could expose participants to findings of non-compliance with Criminal Code gambling prohibitions.

To the extent the Ontario iGaming regime is valid, it operates only with respect to gaming provided to individuals who are physically located in Ontario at the time of play, and it does not legalize gambling offered into other provinces or territories.

Canada

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

As mentioned above, this is only currently possible in Ontario. In Ontario, operators and gaming-related suppliers that wish to participate in Ontario's iGaming market must first apply for a registration with the AGCO as an Internet gaming operator or gaming-related supplier. Once registered, they must enter into a commercial operating agreement with iGO before they can offer regulated online gambling to players located in Ontario.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

In Ontario, the online games allowed as part of the iGaming regime will include: slot machines, casino-style table games, lottery products, and sports betting (including single-even sports betting; prior to the 2021 Criminal Code amendments, only multi-event or parlay sports betting was permitted).

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Offering unlicensed or otherwise unlawful gambling and

betting operations in Canada is a *Criminal Code* offence and is punishable by up to two years' imprisonment, as well as potential fines, forfeiture of devices or proceeds, and other sanctions ordered by the court.

For licensed gaming operators and suppliers, provincial regimes may also impose administrative monetary penalties, monetary sanctions, suspension or revocation of registration, and other consequences for non-compliance with applicable provincial laws and regulatory requirements.

6. Are there any restrictions on online gambling and betting advertising?

Yes. It is a criminal offence to advertise unlicensed or otherwise unlawful gambling and betting operations to Canadians, so businesses and advertisers must ensure they only advertise lawful, provincially authorized operators. In practice, this means that advertising should be limited to offerings of the various provincial Crown corporations and, in Ontario, to operators that are properly registered with the AGCO and operating under an agreement with iGaming Ontario (iGO).

In Ontario's iGaming regime, licensed operators and gaming-related suppliers may market their services to Ontarians, but must geoblock their advertising to Ontario and comply with detailed marketing and advertising standards set by the AGCO and iGO. Since February 28, 2024, these standards prohibit the use of active or retired athletes and significantly restrict the use of celebrities, social-media influencers and other public figures who are likely to appeal to minors or otherwise glamorize gambling in iGaming advertising.

Outside Ontario, a common "grey-market" approach has been for offshore operators to advertise free-to-play sites (for example, similarly branded ".net" sites) that are clearly separated from any real-money gambling offering, but this strategy still raises legal and regulatory risk and must be approached cautiously. As a condition of participation in Ontario's regulated iGaming regime, operators are required to cease grey-market operations directed at Ontario, including related advertising activities.

Canada

7. What taxes are imposed on businesses operating in the online gambling sector?

There is no unique tax regime for online gambling businesses; they are generally subject to the ordinary corporate income tax and, where applicable, GST/HST and provincial sales tax rules that apply to other commercial activities. In Ontario, a key term of the operating agreement with iGaming Ontario is a revenue-sharing arrangement under which iGaming Ontario retains a defined percentage (currently about 20%) of the operator's gross gaming revenue, in addition to any ordinary tax obligations that may apply.

8. What are the 2025/26 key trends in regulatory and civil litigation for gambling operators in the local country?

There are currently several proposed and certified class actions that allege that "loot boxes", a monetization strategy commonly used in video games, breach certain consumer protection laws and Criminal Code gambling prohibitions. While these cases primarily target video game publishers as opposed to gambling operators, if these cases reach any merits decision, they could influence how courts interpret "lottery schemes," "bets," and "consideration" under the Criminal Code and consumer protection law, potentially informing future claims against gambling or social-casino operators that use similar randomized monetization.

Ontario's iGaming regime has moved from launch to consolidation, with the AGCO and iGaming Ontario increasingly focused on integrity, responsible gambling, and marketing compliance rather than onboarding new operators. Significant monetary administrative penalties for breaches of advertising rules, inducement restrictions, and

responsible-gambling standards are now common, and recent guidance stresses real-time behavioural monitoring and robust intervention for high-risk play, making non-compliance a conscious risk decision rather than a tolerated growing pain.

Ontario's ban on athletes in iGaming advertising has prompted operators and affiliates to overhaul marketing strategies, reduce "hero" endorsements, and invest in compliance review of creative, with enforcement risk now squarely on both licensees and their marketing partners.

Ontario's model has now received important judicial endorsement, both for its basic "conduct and manage" structure and for pooled liquidity in certain betting products. As mentioned above, in 2024, the Ontario courts upheld the legality of Ontario's iGaming framework under the *Criminal Code* "conduct and manage" requirement, accepting that Ontario can conduct and manage internet gaming through iGaming Ontario while contracting with private operators as agents. More recently, the Ontario courts confirmed that Ontario's model permits certain pooled-liquidity arrangements, allowing iGaming Ontario-registered operators to share player pools or betting liquidity with non-Ontario participants, opening the door for cross-border or pooled play for sports-betting and poker operators looking to scale liquidity.

The success of Ontario's model has sparked policy debates and exploratory work in provinces such as Alberta and British Columbia for adopting similar private-operator models, even as criminal prosecutions for online gambling remain rare outside egregious cases. For operators, this creates a dual track: maintaining strict compliance within Ontario's mature regime while monitoring (or perhaps working with provincial regulators to shape) evolving, province-by-province opportunities.



China

Key Contacts



Edward Chatterton
Partner
T +852 2103 0504
edward.chatterton@dlapiper.com



Wilson Lung
Of Counsel
T +852 2103 0432
wilson.lung@dlapiper.com

China

1. What are the main applicable governing laws with regard to online gambling and betting?

Set out below are the main applicable governing laws for:

1.1 Gambling and betting licensing

- Criminal Law (Revised in 2023), effective from March 1, 2024
- Lottery Management Regulations, effective from July 1, 2009
- Rules for the Implementation of Lottery Management Regulations, effective from October 1, 2018
- Online Lottery Sales Interim Measures, effective from September 26, 2010
- Telephone Lottery Sales Interim Measures, effective from April 1, 2014
- Administrative Measures for the Issuance and Sale of Lottery, effective from Jan 1, 2019

1.2 Advertisement of gambling

- Advertising Law (Revised in 2021), effective from April 29, 2021
- Lottery Management Regulations, effective from July 1, 2009
- Administrative Measures for the Issuance and Sale of Lottery, effective from Jan 1, 2019

- Opinions on Issues concerning the Application of Law in Handling Online Gambling Criminal Cases, effective from August 31, 2010
- Opinions on Issues concerning the Handling of Cross-Border Gambling Criminal Cases, effective from October 16, 2020

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Criminal Law provides that gambling and betting in Mainland China are illegal and such prohibition extends to online gambling.

However, there are two government-authorized legal lotteries:

- welfare lottery; and
- sports lottery.

A license is required for offering such permitted lotteries.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, an application can be submitted to the Ministry of Finance for a license to conduct online lottery sales activities.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

As noted above, currently, only online welfare lotteries and sports lotteries are allowed.

China

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Any illegal offering of gambling and/or betting activities may be subject to (i) administrative punishments (including detention and fines) and/or (ii) criminal sanctions (including imprisonment, detention, public surveillance and fines).

6. Are there any restrictions on online gambling and betting advertising?

Yes. Generally speaking, any advertisement containing gambling content is prohibited. For approved legal lotteries providers, advertisements must not contain content or information that is false or misleading, promote speculation, imply exclusivity, or criticize competitors in a derogatory manner.

7. What taxes are imposed on businesses operating in the online gambling sector?

As mentioned above, currently, only online welfare lotteries and sports lotteries are allowed, and a license is required for offering such permitted lotteries.

Permitted lotteries providers are subject to value-added tax, and corporate income tax or individual income tax (as applicable). The tax rate is determined on a case-by-case basis.

8. What are the 2025/26 key trends in regulatory and civil litigation for gambling operators in the local country?

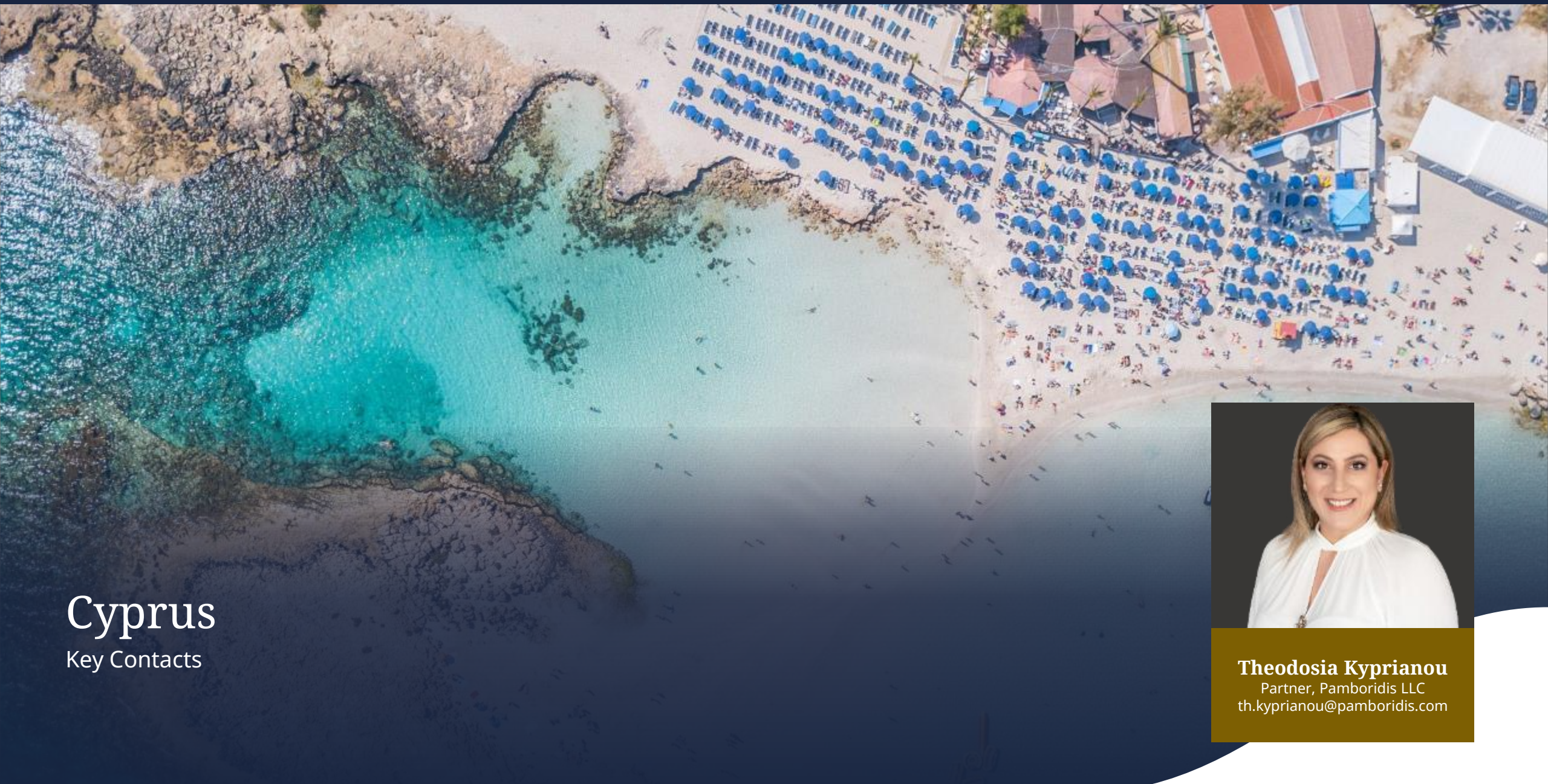
As gambling is generally illegal and prohibited in Mainland China, the authorities (particularly the public security bureaus) have been actively combating both online and offline gambling activities.

In recent years, there has been a growing trend of cooperation with overseas law enforcement agencies to combat illegal gambling across borders. In 2024, the Supreme People's Court has released several high-profile cases relating to cross-border gambling and related crimes. This action demonstrates the authorities' firm stance on taking active measures against such criminal behaviour.

In 2025, enforcement efforts expanded further with the launch of the "Qingfeng 2025" campaign, a nationwide initiative targeting illegal gambling in rural areas. Provinces such as Gansu, Liaoning, and Shandong have taken the lead, deploying local police and administrative resources to dismantle informal gambling networks and raise public awareness. This campaign reflects a broader policy objective: to foster safer, healthier communities by curbing gambling-related social harms.

Against this backdrop, the regulatory environment in Mainland China offers minimal scope for gambling operations. The prohibition is comprehensive, and enforcement is increasingly coordinated and proactive. Beyond gambling operators, businesses in adjacent sectors—such as entertainment and fintech—should carefully assess their exposure when operating in the Chinese market.





Cyprus

Key Contacts



Theodosia Kyprianou
Partner, Pamboridis LLC
th.kyprianou@pamboridis.com

Cyprus

1. What are the main applicable governing laws with regard to online gambling and betting?

1.1 With regard to the gambling and betting licensing regime

The overview set out in this document is limited only to the territory of Cyprus where the Cyprus government exercises control. It does not cover any gambling or betting activities in the occupied territory of Cyprus by the Turkish armed forces.

Gambling activities in Cyprus include betting, gaming and lotteries, regulated by various pieces of legislation and supervised by different supervising authorities.

The only form of online gambling currently permitted in Cyprus is betting. Betting is regulated mainly by the Betting Law 37(I) 2019, as amended, (the Betting Law) together with relevant binding regulations, directives and guidelines, and covers both online and land-based betting activities.

1.2 With regard to the advertisement of gambling

As regards online betting activities:

- Section 89 (1) of the Betting Law, prohibiting specific forms of betting advertising;

- Code of Advertising of 2021, setting out procedures, obligations and restrictions on the advertising of betting, effective as of 1 July 2021;
- Code of Advertisement (Practical Implementation Guide) of 2025, setting provisions for the effective and comprehensive implementation of the procedures and obligations provided in the Code of Advertising (2021), effective as of 24 July 2025.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online betting activities can be offered only with an operating license from the National Betting Authority (NBA).

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes. It is currently possible to apply for a license to offer online betting activities (Class B license), which must be obtained by the NBA.

Online betting is not subject to monopoly and any eligible person may apply for obtaining an online betting license (Class B license). The government does not operate or in any other way participate in entities offering online betting activities.

Cyprus

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The only online gambling activities currently allowed under an online betting license (Class B license) are:

- sports betting
- betting on any other type of event in which natural persons participate
- esports betting

With regard to esports, based on NBA's Directive 04.2020, the prior examination and approval of the terms and conditions of each esports tournament betting by the NBA is required. Online horse racing betting, slot machines (such as poker, card games, horse racing or other racing eg dog racing, car racing, fruit machines, bingo and lottery games with numbers) and online casino games (such as online roulette, online poker and slot machines) are explicitly excluded from the online betting license (Class B license).

When it comes to casino gaming in particular, such gaming is regulated by the casino licensing regime and is only allowed in land-based casino and "satellite casino" facilities, which require securing a valid casino license from the National Gaming and Casino Supervision Commission, and includes, inter alia, table games, electronic/online table games and games played on gaming machines. Casino gaming is a monopoly in Cyprus. The first casino license, which was granted to a privately owned casino resort, is valid for 15 years and during such period the issue of any additional casino licenses is prohibited. Cyprus also operates four "satellite casinos" in different districts of the island in support of the main casino resort. Lotteries, scratch cards, numerical games, games of chance and horse racing betting are allowed only as land-based gambling and are subject to different regimes and supervising authorities. In some circumstances other operators can act as authorized agents.

Holding or operating or providing of services for the operation of slot machines, online casinos, conducting bets on dog racing, conducting bets via betting exchange and conducting spread bets are strictly prohibited in Cyprus.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. The provision of online betting activities without local license constitutes a criminal offense imposing, in case of conviction, the criminal sanctions of imprisonment up to five years or a fine not exceeding EUR300,000, or both sanctions.

Breach of any other provisions of the Betting Law, may entail criminal sanctions, administrative fines, ban, termination or suspension of the betting activities, depending on the breach.

Cyprus

6. Are there any restrictions on online gambling and betting advertising?

Yes. Section 89 (1) of the Betting Law prohibits the advertisement of bets which, inter alia, imply promotion or relevance to social acceptance, success, problem-solving or which influence minors. The Code of Advertising lists a number of advertising acts that are prohibited, including direct advertising to persons who are not registered as players, encouragement of excessive and/or unrestrained betting activities, untrue, misleading and surreptitious advertising, and imposes various restrictions on the protection of minors in particular. It also imposes various limitations as to audio-visual and audio advertising and to promotional activities and encourages safer gambling.

Guidelines, details and clarifications on betting advertising can be found in the new Code of Advertisement (Practical Implementation Guide) of 2025, effective as of 24 July 2025 and repealing the previous Code of Advertisement (Practical Implementation Guide) of 2024. The NBA has established the Safer Gambling Website (www.safergambling.gov.cy), which promotes responsible gambling and is dedicated to raising awareness and educating the public on self-protection and safer gambling in general.

7. What taxes are imposed on businesses operating in the online gambling sector?

Businesses holding Class B license (for bets conducted by them or their authorised agents) are subject to (a) betting tax paid to the Republic of Cyprus, and (b) contribution paid to the NBA, as follows:

- betting tax 10% (on net revenue emanating from betting) collected by the NBA and remitted to a Cyprus Consolidated Fund;
- contribution 5% (on net revenue emanating from betting) paid to the NBA; of this amount, 4% is directed to the Cyprus Sports Federation, while the remaining 1% supports programmes aimed at protecting young people and assisting individuals with gambling addictions.

Cyprus

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

According to NBA's Strategy Plan for 2024 – 2026, the regulatory landscape for gambling operators in Cyprus is set to strengthen further, with a strong emphasis on risk-based supervision, enhanced AML and counter-terrorist financing measures, and targeted supervision through on-site and remote inspections, in parallel to an upward trend in all financial indicators of the betting sector. A continued priority is the simplification and modernization of the licensing procedure, with commitments to shorter assessment periods, reduced operational costs, and increased transparency. The NBA also aims to expand digitalisation, improve data management, and enforce more efficient preventive measure against fraud, match-fixing and illegal gambling.

Player protection remains at the center of policy initiatives, implemented through the National Self-Exclusion Platform (NSEP) which is being expanded from only online services to also include land-based services (to facilitate the exclusion of individuals from betting-related activity across licensed gambling providers operating in the Republic of Cyprus), the Safer Gambling Virtual Center and a 24/7 helpline, as well as new awareness campaigns and research facilities. These initiatives reinforce the NBA's public health approach, with a focus on early intervention, tailored action for vulnerable groups and improved access to treatment.

As regards civil litigation trends, relevant class actions are limited in Cyprus. Previous civil litigation cases have primarily focused on licensing compliance, particularly regarding licenses held by foreign-based gambling operators and delays in license renewals. With the NBA expanding supervision, future litigation may increasingly address the boundaries of compliance, enforcement actions, and disputes linked to illegal or unlicensed activities.

Czech Republic

Key Contacts



Jan Karabeleš
Senior Associate
T: +420 222 817 815
jan.karabeles@dlapiper.com

Czech Republic

1. What are the main applicable governing laws with regard to online gambling and betting?

1.1 With regard to the gambling and betting licensing regime

Act No. 186/2016 Coll., Gambling Act

1.2 With regard to the advertisement of gambling

Act No. 40/1995 Coll., Advertising Regulation Act

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities can be offered only with a license from the Czech gambling authority, the Ministry of Finance.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, it is possible to apply for a license at any time. However, a number of requirements need to be fulfilled to do so.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

In the Czech Republic only lottery, odds betting, totalizator games, bingo, technical games, live games (including live dealer games), raffles and small-scale tournaments are allowed.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. For offering online gambling and betting activities without a local license, an administrative penalty of up to CZK50 million may be imposed (approx. EUR2 million).

6. Are there any restrictions on online gambling and betting advertising?

Gambling advertising must not be directed at persons under 18 years of age and must contain a prohibition message for persons under 18 years of age as well as the following warning: "Ministry of Finance warns: gambling can be addictive!".

An advertisement for a game of chance must not contain a message that gives the impression that participation in a game of chance may be a source of funds similar to the receipt of income from an employment relationship, entrepreneurship or other similar activity.

Czech Republic

7. What taxes are imposed on businesses operating in the online gambling sector?

Gambling taxes are regulated by Act No. 187/2016 Coll., Gambling Tax Act.

Gambling tax base depends on the Gross Gaming Revenue (GGR) – ie the difference between the amount wagered and the winnings paid out to the players.

Current tax rates in the online gambling sector are:

- 30 % GGR for odds betting, totalizator games, bingo, live games, raffles and small-scale tournaments
- 35 % GGR for lotteries, technical games and illegally operated games

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

The Gambling Act and the Gambling Tax Act were novelized as of 1 January 2024. This amendment was the most extensive since the regulation came into effect in 2017 and introduced a number of changes. These related mainly to the scope of regulation, catalogue of licensable games, operator licensing regime, enforcement measures and taxation.

As regards scope, the amendment enabled licensed online gambling operators to offer their services not only to Czech players but also to foreign players (subject to applicable local regulations). This was previously not possible as online gambling was limited to players resident in the Czech Republic

A new type of game was added to the closed catalogue – live dealer games (also known as live casino). These are operated as an online game in which live video is streamed from a “studio” and players can participate online.

Among the other changes were the simplification of the licensing procedure, increased taxation and focus on the combat of illegal online gambling. Concerning the last point, the definition of illegal online gambling was widened (the only relevant criterion is now the availability of the website from the Czech Republic, no particular focus on Czech players is necessary) and the blocking of blacklisted gambling apps was introduced as a new measure.

As of 1 October 2025, further amendments were adopted in connection with the new Act on State Social Assistance. These changes primarily concern administrative coordination and reporting duties, aligning gambling regulation with broader social protection frameworks.

Civil litigation (and especially mass claims) relating to the gambling sector is currently not a major topic in the Czech Republic and we are not aware of any significant number of pending cases in this respect.



Denmark

Key Contacts



Mario Fernandez
Partner
T: +45 33 34 00 91
mario.fernandez@dk.dlapiper.com

Denmark

1. What are the main applicable governing laws with regard to online gambling and betting?

- Danish Gaming / Gambling Act (DA: Spilleloven, lovbekendtgørelse nr. 1303 4.11.20)
- Danish Online Gaming Statutory (DA: bekendtgørelse nr. 1274 29.11.19 om onlinekasino)
- Danish Online Betting Statutory (DA: bekendtgørelse nr. 1276 29.11.19 om online væddemål)
- Danish Gaming Tax Act (DA: lovbekendtgørelse nr. 1209 af 13.08.20 – spilafgiftsloven)

Other notable regulations include: Danish Marketing Act and Anti Money Laundering Act and guidelines issued by the DGA

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Offering and supplying online gambling and betting requires a local license for each activity (only) if the services are marketed towards Danish residents. From a practical point of view this means that if an iGaming business is focusing on the Danish market a license for each activity is required.

The following items will indicate that the services are offered in Denmark:

- The website is in Danish

- Danish currency can be selected
- The website has Danish customer service
- You can use payment methods that normally only work in Denmark, such as Dankort, or
- The provider of the website directs its marketing towards Denmark

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, there are no license windows as such and an application may be submitted at any point in time.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

- Online betting is allowed under an online betting license (note that online virtual betting is a monopoly game)
- Casino, poker and bingo is allowed under an online casino license

Denmark

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, according to the Danish VAT act section 59, the offering of games in Denmark without a required license may be penalised with a fine or imprisonment of up to 6 months cf. Danish Gambling Act. In aggravating circumstances, especially in cases of repeated offences, or when the offence has been of a particularly extensive nature, the penalty may increase to imprisonment for 1 year.

Further, fines may be imposed on facilitation / mediation of participation in gambling without a licence.

6. Are there any restrictions on online gambling and betting advertising?

As part of the license requirement the marketing rules (Danish Marketing Act and Danish Gambling Act) must be fulfilled. This includes the following:

- The chance of winning must be presented in a correct and balanced manner so that the impression is not created that the chance of winning is greater than it actually is
- Games must be presented as an entertainment offer
- Marketing of games may not be targeted at children and young people under the age of 18 in either communication design or media choice
- The marketing of games must not imply, using well-known personalities, contrary to the truth, that participation in games has contributed to the celebrity's success
- The marketing of gambling must not contain content that gives the impression that participation in gambling promotes a solution to financial problems or gives the player social acceptance

The iGaming Operator must take measures to avoid sending marketing to players who have self-excluded themselves from participating in gambling temporarily or permanently. Such a measure is taken by consulting the Danish Gambling Authority's register of voluntarily excluded players (DA: ROFUS).

7. What taxes are imposed on businesses operating in the online gambling sector?

- The Danish iGaming tax is based on a typical GGR calculation with a current 28% taxation.
- Danish established iGaming activities fall under the scope of special payroll tax.

Denmark

8. What are the 2025/26 key trends in regulatory and civil litigation for gambling operators in the local country?

8.1 Stronger protection of children and young people

In October 2025, a broad political agreement – “gambling package 1” was adopted with the aim of reversing the growth in gambling addiction and strengthening the protection of children and young people. The agreement entails substantial amendments to the Danish Gambling Act, most of which are expected to enter into force no later than 1 January 2027. As a result, the regulatory landscape in 2026/2027 will be characterised by stricter player protection rules and closer regulatory supervision.

8.2 Stop for aggressive gambling marketing

A key element of the agreement is a significant tightening of gambling advertising and marketing. Gambling advertising will be prohibited in public transport and near schools and educational institutions, and an extended “whistle-to-whistle” ban will apply to advertising during live sports broadcasts. Further, the use of celebrities, authority figures and persons under the age of 25 in gambling advertising is prohibited.

Marketing must not appeal to children or young people, must include clear risk warnings and must not present gambling as a means of financial gain or social success. Influencers, affiliates and other intermediaries are brought directly within the scope of the gambling marketing rules, increasing

the risk of regulatory sanctions and related civil disputes.

8.3 Strengthened responsible gambling obligations

The agreement introduces a general statutory duty for gambling operators to monitor and react to signs of problematic gambling behaviour. Responsible gambling obligations are expanded through stricter self-exclusion rules under ROFUS, mandatory loss limits, increased transparency of gambling expenditure and further restrictions on bonuses and sales promotions. Non-compliance may result in administrative sanctions and, potentially, civil claims alleging breach of statutory duties.

8.4 Increased control and sanctions

Spillemyndigheden’s supervisory and enforcement powers are strengthened, including enhanced possibilities for blocking illegal gambling websites and intermediary sites, increased use of automated monitoring tools and clearer principles for calculating fines. This is expected to lead to more frequent enforcement actions and greater visibility of sanctions.

8.5 Focus on illegal gambling and channelisation

The agreement places strong emphasis on combating illegal gambling and strengthening market channelisation. Licensed operators will be expected to ensure that their marketing, affiliate arrangements and technical solutions do not support unlicensed gambling.





Ethiopia

Key Contacts



Natae Ebba
Legal Director, Corporate & Tax,
Mehrteab & Getu Advocates LLP
natae@mehrteableul.com

Ethiopia

1. What are the main applicable governing laws with regard to online gambling and betting?

There are no laws governing online gambling. However, Lottery is mainly governed by:

- National Lottery Administration Re-establishment Proclamation No. 535/2007
- National Lottery Services (NLS) Re-establishment Councils of Ministers Regulation No. 160/2009

In addition to the sector specific laws stipulated above, general laws; such as, commercial, investment, tax, commercial licensing, and other relevant laws would also be applicable.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

According to the relevant registration and licensing laws, no person shall engage in a business activity without having a valid business license. Engaging in online gambling remains unregulated in Ethiopia, however, lottery activities does require a license from the National Lottery Service.

3. What online games are allowed (eg sports betting, casino, poker, bingo)?

The types of games that are permitted to engage in is lottery activities. Lottery includes tombola or raffle, lotto,

toto, instant lottery, number lottery, multiple prize lottery, promotional lottery, bingo, and similar activities.

According to a recent press release as of 15 December 2025, the Ethiopian Lottery Service has announced the cancellation of all sports betting licenses. Thus, sports betting is currently restricted.

Other forms of games such as casino and poker are not licensed in Ethiopia.

4. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Engaging in betting activities without a valid license would entail a criminal penalty of a fine not less than ETB 50,000 (Fifty Thousand Birr) and not more than ETB 100,000 (One Hundred Thousand) and with an imprisonment for not less than three years and not more than five years.

5. Are there any restrictions on online gambling and betting advertising?

Yes. According to the Advertisement Proclamation No. 759/2012, the direct or indirect dissemination of advertisement of gambling through the use of any means of dissemination is prohibited.

Ethiopia

6. What taxes are imposed on businesses operating in the online gambling sector?

There are no laws for the licensing and operation in the online gambling sector.

Gambling operators, in general, are subject to taxation on their net revenue, defined as the total amount of stakes collected from players minus the winnings paid out and other allowable deductions. This revenue is generally classified as business income and is subject to the standard 30% business income tax rate, in accordance with the Income Tax Proclamation.

The gambling operator is required to pay a 15% commission to the National Lottery Service. Furthermore, where the gambling operator distributes profits in the form of dividends, such distributions are also subject to a 10% tax.

Additionally, in accordance with applicable Ethiopian tax laws, income earned by a customer from winnings in games of chance, above 1,000 Ethiopian Birr, conducted within Ethiopia is subject to income tax at a flat rate of 15% on the gross amount of such winnings. A Value Added Tax of 15% is also applied on the operator's net margin total stakes received minus prizes paid over the accounting period.

7. What are the 2024/2025 key trends in regulatory and civil litigation for gambling operators in the local country?

In the year 2024/2025, the key trends in the regulatory for gambling operators in Ethiopia involved the closure of multiple physical betting shops. As per a press release from the Ethiopia Lottery Service, starting from 15 December 2025 all sports betting operators that were previously licensed by the Ethiopian Lottery Service have been cancelled.

The press release clarifies that the list involves all the operators that were previously officially banned and all others that are currently operating under a sports betting license. Further the following directions have been given:

- for all sports betting operators and system providers:
 - all sports betting operators that provide this activity in person, digitally or through other means are required to immediately halt operations;
 - All deposit gateways related to this should stop providing service;
 - New sports betting engagement is not permitted;
 - All databases, financial recordings and user information should be strictly protected and maintained. The erasure, modification or concealing such data will entail criminal liability.
- For financial institutions such as banks, payment instrument issuers and payment system operators:
 - As all licenses of sports betting has been cancelled as of 15 December 2025, ensure that no sales transaction are made through their systems.

In addition, Ethiopia has shifted to aggressive regulation of gambling operators, marked by license suspensions, criminal investigations, and strict enforcement of tax, AML, and national security laws.



Finland

Key Contacts



Roosa Pitkänen

Associate – Gaming Sector Lead
T: +358 50 306 4019
roosa.pitkanen@fi.dlapiper.com



Satu-Anneli Kauranen

Senior Counsel
T. +358 44 584 5858
satu-
anneli.kauranen@fi.dlapiper.com

Finland

1. What are the main applicable governing laws with regard to online gambling and betting?

- Gambling Act (in Finnish "*rahapelilaki*", officially accepted by the Parliament on December 16, 2025).
- Lotteries Act currently in force (1047/2001, in Finnish "*arpajaislaki*")
- In the Åland Islands: Lotteries Act of Åland Islands (10/1966, in Swedish "*landskapslagen om lotterier*")

The Åland Islands, or Åland, is an autonomous region of Finland.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

At the moment, according to Section 11 of the Lotteries Act, government-owned Veikkaus Oy has an exclusive right to carry out all gambling services. Therefore, targeting gambling activities and marketing directly at the Finnish market is prohibited, and it is currently not possible to obtain a

gambling license from local authorities.

However, in December 2025 the Parliament officially accepted the new Gambling Act, which will end the current monopoly on betting and online gambling games, and replace it with a licensing model. Veikkaus Oy will retain its exclusive right to offer cash lotteries, pools, and physical slot machines and physical casino games.

In the Åland Islands, separate legislation regulates betting and gambling. Currently, Ålands Penningautomatförening has the exclusive right to operate gambling activities where winnings consist of money.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

The new Gambling Act transitions Finland from a monopoly system to a licensing model for specific gambling services.

Licenses for gambling operations may be applied for starting March 1, 2026 onwards, with the licensed market launching on July 1, 2027. Licenses for gambling software may be

applied for starting July 1, 2027, and from July 1, 2028 onwards, gambling operators will be required to use only licensed gaming software.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Starting March 1, 2026, operators may apply for gambling licences covering betting and certain types of online gambling games. Betting will include on-track horse betting and virtual betting, while online gambling games will include online casino games, online money bingo and online slot machines.

Finland

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. The penalties for offering or carrying out online betting or gambling without appropriate license are regulated in Chapter 17, Sections 16, 16 a and 16 b of the Finnish Criminal Code (39/1889) concerning organizing an illegal game of chance (Sec. 16), gambling offence (Sec. 16 a) and lottery offence (Sec. 16 b). On the grounds of these sections, sanctions vary from fines to imprisonment for at most two years.

6. Are there any restrictions on online gambling and betting advertising?

Currently, only Veikkaus Oy has the right to advertise gambling both online and offline in mainland Finland. Service providers are prohibited from targeting their advertisements and services directly at the Finnish market.

Once the market opens for competition on July 1, 2027, advertising will be allowed for licensed gambling services, subject to strict restrictions. Generally, all marketing must be moderate in volume, scope, visibility and frequency, and it must not target minors or other vulnerable individuals. Marketing must also display the legal age limit for gambling and provide information on resources and tools available for problem gamblers.

License holders may promote their games on their own social media accounts in a non-interactive manner, but influencer and affiliate marketing will be prohibited. The Act also establishes a set of rules for sponsorship, outdoor advertising and direct marketing.

In the Åland Islands, only organizers authorized under local legislation to conduct betting and gambling may advertise or market gambling services.

7. What taxes are imposed on businesses operating in the online gambling sector?

Once the competitive market is launched under the new Gambling Act in 2027, lottery tax paid by gambling operators should be 22 percent. In addition, operators may be subject to corporate income tax in Finland (a flat rate of 20 percent in 2025).

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

Finland is undergoing a major shift in its gambling regulation, transitioning from a state monopoly to a partially license-based system. This change will significantly impact the operation of betting and gambling games in the country, as well as future regulatory developments and potential civil litigation.

France

Key Contacts



Valentin Deprez

Associate

T: +33 1 40 15 24 62

valentin.deprez@dlapiper.com



Gregory Tulquois

Partner

T: +33 1 40 15 24 28

gregory.tulquois@dlapiper.com

France

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Article 1965 of the French Civil Code, setting forth the principle of the lack of legal standing of gambling debt or bet payment.
- Articles L. 320-1 et seq. of the French Internal Security Code setting forth the general legal framework regarding the prohibition of gambling and games of chance activities as well as the exceptions.
- Article 137 of Act No. 2019-486 of 22 May 2019 on the growth and transformation of businesses, establishing the legal monopoly of online and on-location (not online) lotteries and on-location sports betting operated by La Française des Jeux.
- French Online Gambling Act No. 2010-476 dated 12 May 2010 on the opening to competition and regulation of the online gambling sector, as amended by Order No. 2019-1015 dated 2 October 2019 reforming the regulation of gambling and games of chance, and Law No. 2022-296 of 2 March 2022 aiming at democratizing sport in France.

The relevant implementing orders and decrees issued by the French government:

- Decree No. 2020-199 of 4 March 2020 on the organization of the National Gambling Authority ("*Autorité Nationale des Jeux*"), specified by Decree No. 2020-1349 of 4 November 2020 on the

regulatory procedures of the National Gaming Authority.

- Decree No. 2020-1349 of 4 November 2020 on the regulatory procedures of the National Gaming Authority
- Decree No. 2017-677 of 28 April 2017 on various provisions relating to the regulation of online games.
- Decree No. 2016-1326 of 6 October 2016 on the categories of casino games mentioned in II of Article 14 of Law No. 2010-476 of 12 May 2010, as amended, on the opening to competition and regulation of the online gambling and betting sector.
- Order of 27 March 2015 approving the specifications applicable to online gaming operators as amended.
- Decree No. 2010-498 of 17 May 2010 on the definition of horseraces for online betting and the general principles of mutual betting.
- Decree No. 2010-482 of 12 May 2010 setting the conditions for issuing online gambling operator licenses.
- Decree no. 2010-518 of 19 May 2010 on the supply of games and bets by gaming operators and the provision of gaming data to the National Gaming Authority.
- Decree No. 2010-498 of 17 May 2010 on the definition of horseraces for online betting and the general principles of mutual betting.

France

2. With regard to the advertisement of gambling

- Articles L. 320-12 and L. 320-13 of the French Internal Security Code.
- Article D. 320-9 and D. 320-10 of the French Internal Security Code.
- Decree No. 2010-624 of 8 June 2010 on the regulation of commercial communications in favor of gambling operators and on informing players of the risks involved in gambling.
- Order of 8 June 2010 setting the content and display methods of the warning messages provided for in Articles 26, 28, 29 and 33 of Law No. 2010-476 of 12 May 2010.
- Order of 29 April 2021 on the content and display of the information message relating to the voluntary gambling ban procedure.
- Guidelines and recommendation (soft law) of the French Gambling Authority ("*Autorité Nationale des Jeux*") ("**ANJ**") regarding the advertisement of gambling and games of chance:
- <https://anj.fr/sites/default/files/2022-02/Synth%C3%A8se%20lignes%20directrices%20et%20recommandations.pdf> Guidelines from the Professional Advertising Regulatory Authority ("*Autorité de Régulation Professionnelle de la Publicité*") ("**ARPP**"): link

3. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes. Online gambling and betting activities may exclusively be offered with a license granted by the ANJ, in accordance with the conditions specified by Decree No. 2010-482 of 12 May 2010 and Decree No. 2010-494 of May 14, 2010, and in compliance with the specifications published by Order of 27 March 2015 as amended. The license is non-transferable and granted for a renewable 5-year period.

4. Is it currently possible to apply for a license to offer online gambling and betting activities?

Operators may only apply for a license covering online gambling and betting activities that are subject to the authorization procedure, namely, online horserace betting, online sports betting and online poker. However, operators may not apply for a license covering gambling and betting activities that are subject to exclusive rights such as online and on-location lotteries (subject to a 25-year period of legal monopoly operated by *La Française des Jeux* until 2044) and on-location sports and horserace betting (subject to legal monopoly operated by respectively *La Française des Jeux* for on-location sports betting, and, the economic interest grouping *Pari mutuel urbain* for on-location horserace betting (the monopoly operated by *Pari Mutuel Urbain* includes approx. 13,500 (on-location) point of sales in France and 7 racecourses around Paris).

France

Applicants must fill in a licensing form for each category of online gambling and betting activities (horserace betting, sports betting; and poker). The application is subject to strict conditions requiring the applicant to submit numerous financial, technical and legal documents/data (see further details on <https://anj.fr/operateurs/documentation-destination-des-operateurs>).

5. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Only the following online games are authorized by law:

- **Online horserace betting (available on mutual betting only):** operated by 5 licensed operators.
- **Online sports betting (available on mutual and fixed-odds betting):** operated by 16 licensed operators.
- **Online poker (cash-game and buy-in) (the other online casino games are forbidden):** operated by 7 licensed operators.
- **Online lottery games (excluding sweepstakes):** operated exclusively under the legal monopoly of La Française des Jeux.

6. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Offering online gambling and betting activities is punishable by criminal sanctions by up to three years' imprisonment and a fine of up to EUR 90,000 for individuals (e.g., statutory representative of the

company) and up to EUR 450,000 for the legal entity. These penalties are increased to seven years' imprisonment and a fine of up to EUR 200,000 for individuals and up to EUR 1,000,000 for the legal entity, when the offense is committed by an organized group. Furthermore, additional sanctions may apply to the individuals and the legal entities such as *inter alia*:

• As to the individuals:

- Prohibition of civic, civil and family rights;
- Asset forfeiture;
- Publication of the decision;
- Permanent closure or for a period of up to five years of the premises that were used to commit the incriminated acts;
- Prohibition from exercising a public function or a business activity and/or controlling or managing a business activity in the exercise or during the exercise of which the offense was committed;

France

- **As to the legal entities:**

- Dissolution of the entity;
- Permanent closure or for a period of up to five years of the premises that were used to commit the incriminated acts;
- Asset forfeiture;
- Posting of the decision either in the written press or by any means of electronic communication to the public;
- Prohibition for a period of up to five years from applying for a gambling licence issued according to Article 21 of Act No. 2010-476 dated 12 May 2010, and, if applicable, the withdrawal of such licence when the legal entity already holds a licence.

7. Are there any restrictions on online gambling and betting advertising?

Yes. The public health objective of the regulation of gambling and betting advertising is twofold: protecting minors and combating addiction. Therefore, any advertisement/communication intended to minors or that may be attractive for minors is prohibited. Furthermore, any advertising/communication encouraging or promoting excessive gambling (including presenting benefits/advantages of gambling) is prohibited. Moreover, any commercial communication in favor of an authorized gambling operator must be accompanied by a warning message against excessive or pathological gambling as well as a message referring to the information and assistance

system provided for in Article 29 of Act No. 2010-476 of 12 May 2010. Consequently, any advertisement/communication on online gambling and betting must be subject to scrutiny on a case-by-case basis and follow ANJ and ARPP's guidelines (see above).

8. What taxes are imposed on businesses operating in the online gambling sector?

Taxation of online gambling is highly complex in France. It involves numerous tax bases with specific tax rates at the local and national levels, which apply distinctly to online poker, online sports betting and online horserace betting. Various independent French authorities urge to simplify the taxation of gambling. Accordingly, a tax reform could be expected, possibly in the next few months, or failing that, in the next few years, because tax regime of gambling is set by French finance bills and laws, yet, significant uncertainty remains on legislative agenda, considering relative political instability in France in 2025.

As to online sports betting and online horserace betting, national and local tax rates are based on the gross gaming revenue. As to online poker, tax rates are based on bets, at the national level, and on gross gaming revenue and entry fees in casinos at the local level. Various additional taxes also apply.

France

No application fees apply to operators wishing to obtain a licence in France. **What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in France?**

For the forthcoming years, the French Gambling Authority will continue to strengthen the fight against fraud and money laundering as well as the fight against illegal offers as a priority action, notably by blocking illegal content available from France as the French Gambling Authority and by enforcing legal actions regarding the freezing of financial flows. By way of example, the French Gambling Authority blocked 1,335 illegal gambling offers and websites in 2024.

Finally, it's expected that by the end of the year 2025, the French Gambling Authority will start to design the 3-year experimental framework for games with monetizable digital object (so-called Web3 Games) (JONUM), introduced by the French act aiming at securing and regulating the digital space in 21 May 2024 (SREN Act). JONUM is defined by law as games offered via online public communication services which enable players +18 y/o who have made a financial sacrifice to obtain monetizable digital objects (excluding any cash gain) based on a mechanism involving chance. By derogation, SREN Act sets forth the right to offer on an ancillary basis awards other than monetizable digital objects. This new regulation has established a strict and provisional framework authorizing operators to offer JONUM in France. Operators will have to submit a prior registration with the French Gambling Authority and to comply with obligations such as inter alia: compliance with AML/FT

regulations; checking players' id (notably that they are +18 y/o) before the opening of accounts; implementing self-exclusion mechanisms and self-limiting tools for expenses and playing time; warning messages; monitoring of commercial communications. The JONUM legal framework will enter into force following the implementation of decrees (initially expected for the year 2025, but should not be enacted by the end of 2025) that will notably set forth the authorized JONUM categories, the categories of ancillary rewards other than JONUM (as well as the applicable capping rules), the information to be submitted by operators in the prior declaration file, and the procedures for opening, managing and closing gaming accounts.

Germany

Key Contacts



Dr. Michael Stulz-Herrstadt

Partner

T: +49 40 188 88 223
michael.stulz-herrstadt@dlapiper.com



Christoph Engelmann

Counsel

T: +49 40 188 88 223
christoph.engelmann@dlapiper.com



Dr. Rabea Kjellsson

Senior Associate

T: +49 40 1 88 88 222
rabea.kjellsson@dlapiper.com

Germany

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- State Treaty on Gambling 2021 (*Glücksspielstaatsvertrag 2021 – GlüStV 2021*) as well as corresponding (implementing) laws on gambling in each of the 16 German states regulating gambling that needs a license.
- Sec. 284 to 287 of the German Criminal Code (*Strafgesetzbuch – StGB*) providing criminal sanctions for unlicensed gambling activities.
- The German Anti-Money Laundering Act (*Geldwäschegesetz – GwG*) regulating the AML measures obliged gambling operators have to comply with.
- The German Race Betting and Lotteries Act (*Rennwett- und Lotteriegeseztz – RennwLottG*) regulating the taxation of gambling in Germany.
- Sec. 762 to 763 of the German Civil Code (*Bürgerliches Gesetzbuch – BGB*) providing that gambling and bets regularly do not establish a legal obligation.

With regard to the advertisement of gambling

- State Treaty on Gambling 2021 (*Glücksspielstaatsvertrag 2021 – GlüStV 2021*) as well as corresponding (implementing) laws on gambling in each of the 16 German states regulating gambling that needs a license.
- State Treaty on Media (*Medienstaatsvertrag – MStV*) regulating inter alia advertising on TV and on the internet.
- German Law against Unfair Competition (*Gesetz gegen den unlauteren Wettbewerb – UWG*) prohibiting unfair including misleading commercial acts (which includes advertising).
- State Treaty on the Protection of Minors in the Media (*Jugendmedienschutz-Staatsvertrag – JMStV*) regulating additional youth protection requirements.



Germany

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Offering online gambling and betting in Germany requires a German gambling license (Sec. 4 (1) GlüStV 2021).

The new central authority (*Gemeinsame Glücksspielbehörde der Länder – GGL*) is responsible for issuing licenses for (inter alia) nationwide online sports betting, virtual slots, online poker, online lottery brokerage and social lotteries. In addition, there are gambling authorities in each of the 16 German states.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, it is possible to apply for a license for the gambling services that are allowed (see answer to next question).

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The following online gambling and betting activities can be licensed in Germany:

- Sports betting
- Horse betting
- Virtual slots
- Online poker

- Lotteries incl. scratch lotteries (state monopoly)
- Social lotteries
- Lottery brokerage

In addition, some of the federal states (eg Schleswig-Holstein and North Rhine Westphalia) have adopted laws to allow for licensing of online casino (table) games.

Other online gambling activities cannot be licensed in Germany at the moment (eg secondary lotteries or bets on skill games).

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Offering unlicensed online gambling in Germany is a criminal offence which may be punished with a criminal fine or imprisonment of up to five years (Sec. 284 StGB). In addition, offering unlicensed gambling in Germany is also an administrative offence with administrative fines of up to EUR 500,000 (Sec. 28a (1) no. 1 GlüStV 2021). Any proceeds of a criminal or administrative offence may also be confiscated as part of the proceeding to impose a fine.

The German gambling authorities may issue prohibition orders against unlicensed gambling as well as payment blocking orders against payments for unlicensed gambling and blocking orders against website hosts for unlicensed gambling.

Germany

6. Are there any restrictions on online gambling and betting advertising?

The GlüStV 2021 contains detailed specifications for the type and scope of advertising, which are in addition to the regulations of other laws (such as media, unfair competition and youth protection laws). These requirements include, (for example) the following general and game form-specific regulations:

- Advertising is allowed for licensed gambling only.
- Advertising must not be directed at minors and those at comparable risk (eg gambling addicts).
- The type and scope of advertising must not run counter to the objectives of Sec. 1 GlüStV 2021 (not be "excessive").
- Misleading advertising is prohibited, in particular about the chance of winning or the type/amount of the prize.
- The mixing of advertising and editorial content is prohibited (so-called native advertising).
- Virtual slots, online poker and online casino games: no advertising between 6am and 9pm on TV, radio and on the internet.
- Sports betting: no advertising immediately before or during the live broadcast of sports events on the broadcast channel "for sports betting on this sports event"; no advertising for sports betting with active athletes/functionaries.
- Remuneration of online advertising: No variable, in particular revenue-, deposit- or stake-

dependent remuneration (exception: advertising for lotteries with low event frequency); permissible affiliate links with fixed remuneration (eg per click or per new customer).

- There is also a general prohibition of gambling advertising via telecommunications (eg SMS, WhatsApp messages and telephone calls).

In addition, further detailed regulations on advertising are part of the licenses in so-called ancillary provisions (eg regarding requirements for bonuses).

7. What taxes are imposed on businesses operating in the online gambling sector?

The German Race Betting and Lotteries Act (Rennwett- und Lotteriesgesetz – RennwLottG) regulates the taxation of gambling in Germany. The applicable tax rate varies based on the type of game, eg 5,3 % for sports betting (Sec. 18 RennwLottG) and for virtual slots (Sec. 38 RennwLottG). The tax base is calculated on the stake paid by the player minus the tax – and not the GGR.

Germany

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

There are three main trends in regulatory litigation in Germany: On the one hand, GGL supervises the licensed operators and their compliance with the legal requirements including ancillary provisions of their licenses. On the other hand, GGL enforces against unlicensed gambling, including against the operators, their payment service providers, website hosts and advertising channels. In addition, there is ongoing litigation on clarifying the boundaries of the definition of gambling.

The main trend in civil litigation is that the proceedings in player refund claims are stayed by the courts. The Federal Court of Justice (*Bundesgerichtshof – BGH*) has expressed a preliminary opinion on the application of the law in these proceedings which is in favour of the players. But the BGH has also requested a preliminary ruling from the ECJ in the sports betting case C-530/24 and stays all sports betting proceedings until the ECJ has decided. In addition, the BGH also stays all online casino games proceedings until the ECJ has decided in the case C-440/23. The Regional Court Erfurt (*LG Erfurt*) has referred three more cases to the ECJ: case C-898/24 regarding online casino games and cases C-9/25 and C-778/25 regarding sports betting.

The ECJ held a hearing for the first case (C-440/23) in April 2025 and for the second case (C-530/24) in September 2025. Decisions are expected within the next months. In the meantime, the BGH stays all proceedings and a number of Higher Regional Courts (*Oberlandesgerichte – OLG*) have followed suit and also stay the proceedings.



Guinea

Key Contacts



Mohamed Sidiki Sylla

Managing Partner, Sylla &
Partners

msylla@syllapartners.com

Guinea

1. What are the main applicable governing laws with regard to online gambling and betting?

Decision No 006 issued by ARSJPA (Autorité de Régulation du Secteur des Jeux et Pratiques Assimilées), sets the online gambling framework, that specifically address *online* operations (website, mobile app, SMS, USSD) and sets conditions for exercising online games (Online Gambling Framework).

Online gambling and betting is also regulated namely by:

- Presidential Decree D/2023/045 of January 28th, 2023, on the organization and operation of ARSJPA (Gambling and betting's regulator implementation).
- Law No/2021/0024/AN of June 16, 2021, on anti-money laundering and combatting the financing of terrorism (AML/CFT).
- Law L/2016/037/AN of July 26, 2016, on cybersecurity and the protection of personal data.
- The Guinean General Tax Code regulating the taxation of gambling in Guinea.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes, offering online gambling and betting activities requires a license for each gaming product. The license is issued by ARSJPA. The license is granted for one year and is renewable.

In addition, the operator must enter into sign a commercial agreement with ARSJPA.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, an authorization request can be submitted to the ARSJPA to obtain a license. This application must be accompanied by evidence that the applicant can meet a number of financial, technical and legal requirements.

However, as stated in Online Gambling Framework, the Managing Director of ARSJPA may limit the number of operators in a particular online gaming category or segment, depending on regulatory requirements, or defer the granting of new licences to promote responsible gaming.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The ARSJPA allows sports betting, PMU (pari mutuel / horse betting), lotteries (including lotto-type draws, instant digital scratch games, number games, virtual games (simulated sports, run on RNG-based games) and casino.

Guinea

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, operating without a license/authorization in Guinea exposes the operator to suspension, site blocking, financial penalties and **confiscation of revenues** and gaming materials.

ARSJP has already sanctioned and even closed down well-known brands for operating without proper authorization.

6. Are there any restrictions on online gambling and betting advertising?

Yes. Guinea imposes restrictions on advertising gambling and betting online, under the authority of ARSJPA. Operators must notify or obtain ARSJPA approval for advertising campaigns (TV, radio, online, sponsorship).

These restrictions include :

- No targeting of minors (under 18). Advertising cannot feature minors, be placed in media primarily directed at them, or use imagery appealing to them.
- Advertising must include warnings like *“jouez responsable”* and reference to gambling risks.
- Advertising cannot mislead about odds, winnings, or suggest that gambling solves financial problems.

- Advertising must be limited to licensed platforms (official websites, mobile apps, SMS/USSD). Using unauthorised digital media or resellers is prohibited.
- Aggressive marketing, false promotions, or bonuses outside ARSJPA’s approval are banned.
- Use of celebrities/influencers may be subject to restrictions if perceived as targeting youth.

7. What taxes are imposed on businesses operating in the online gambling sector?

In addition to several other taxes that may apply (i.e corporate income tax, VAT, payroll taxes, tax on salary, tax on non-salary incomes, real estate tax, etc.) applicable to all commercial companies, operators of the online gambling sector are subject to gambling tax, which is levied on gross gaming revenue at a rate of 15%.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

In 2024, ARSJPA has established rules for online games, pushed draft of the joint orders on financial conditions of exploitation, tightened AML/KYC expectations, restricted advertising, and begun using digital monitoring and enforcement and that activity has already produced administrative sanctions, regulatory challenges and a rising number of litigation and contractual disputes.

Hong Kong SAR

Key Contacts



Edward Chatterton

Partner

T +852 2103 0504

edward.chatterton@dlapiper.com



Wilson Lung

Of Counsel

T +852 2103 0432

wilson.lung@dlapiper.com

Hong Kong

1. What are the main applicable governing laws with regard to online gambling and betting?

Gambling Ordinance (Cap. 148) and Betting Duty Ordinance (Cap. 108) govern gambling and betting in Hong Kong. These two pieces of legislation impose restrictions on land-based gambling, as well as online gambling and betting.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

The Gambling Ordinance provides that bets handled over the internet or any online medium are considered illegal, except for online betting operated by the Hong Kong Jockey Club (HKJC). HKJC is the sole licensed operator for online betting on horse racing, Mark Six Lottery, football (soccer), and—subject to the enactment of the Betting Duty (Amendment) Bill 2025—basketball.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Under the Gambling Ordinance, all gambling activities in Hong Kong are illegal except:

- those authorized by the Government under the Betting Duty Ordinance;
- those licensed by a public officer appointed by the Secretary for Home and Youth Affairs; or
- those exempted under the Gambling Ordinance.

Currently, only the Hong Kong Jockey Club is a legal online sports betting operator in Hong Kong.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Currently, only online betting on horse racing, football (soccer), and Mark Six Lottery is permitted in Hong Kong, and exclusively through the HKJC. All other forms of online gambling—including casino games, poker, bingo, and any other unauthorized online betting—are prohibited. Basketball betting may be introduced, subject to the enactment of new legislation.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Fines and imprisonment may apply depending on the type of breach.

6. Are there any restrictions on online gambling and betting advertising?

Yes. Except where the HKJC is permitted to conduct certain prescribed and restricted forms of advertising, it is an offence to advertise or promote online bookmaking or betting in Hong Kong.

Hong Kong

7. What taxes are imposed on businesses operating in the online gambling sector?

Betting duty is charged on authorized (1) betting on horse races, (2) cash-sweeps, (3) lotteries, and (4) betting on football (soccer) matches.

The duty rates for the different gambling activities are as follows:

- Betting on horse races: between 72.5% and 75% on net stake receipts
- Cash-sweeps: 30% on amount paid, contributed, or subscribed
- Lotteries: 25% on proceeds
- Betting on football (soccer) matches: 50% on net stake receipts

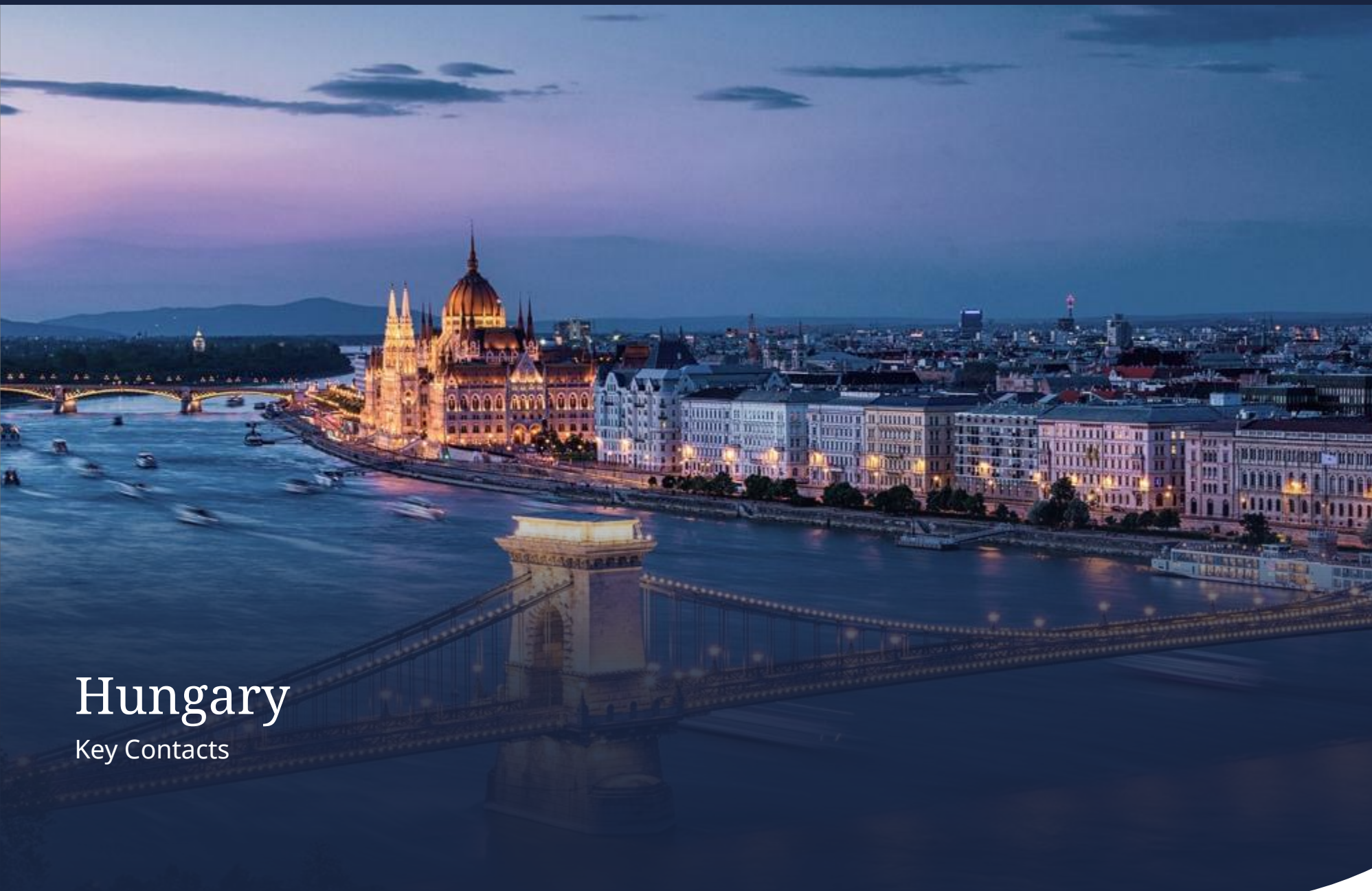
8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

In a bid to tackle illegal betting, the Government has moved to expand the scope of regulated sports betting. The Betting Duty (Amendment) Bill 2025 legalises basketball betting under a framework modelled on football (soccer) betting, with the HKJC remaining the sole licensed operator, and with strict conditions overseen by the Secretary for Home and Youth Affairs. The Bill, passed in September 2025, introduces a 50% duty on net stake receipts and prohibits bets involving Hong Kong teams, matches that take places in Hong Kong, or juvenile participants. This reflects a strategic shift in policy: rather than

attempting to eliminate illegal basketball betting outright, the Government is offering tightly controlled legal alternatives to redirect demand.

Separately, enforcement efforts have intensified around non-traditional gaming formats such as claw machines and simulated gambling apps. These were previously seen as low-risk entertainment, but following a 2024 review by the Consumer Council, authorities took action against claw machine venues suspected of facilitating unlawful gambling. This signals a broader regulatory interest in grey-area gaming models that fall outside conventional betting frameworks.

On the civil litigation front, Hong Kong continues to serve as a forum for enforcing overseas gambling debts, provided the credit was lawfully extended in the relevant jurisdiction. This is especially relevant for operators dealing with high-net-worth individuals who hold assets in Hong Kong. Although not a headline area of litigation, cross-border gambling debt recovery through the Hong Kong courts remains a reliable and well-trodden path



Hungary

Key Contacts



**Dr. Viktor György
Radics**

Partner, Head of Dispute
Resolution (Budapest)
T: +36 1 510 1100
viktor.radics@dlapiper.com



Marcell Valastyan

Junior Associate
T: +36 1 510 1100
marcell.valastyan@dlapiper.com

Hungary

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling, betting and advertising, the following are the main rules applicable:

- Act XXXIV of 1991 on Gambling Operations (**Gambling Act**).
- Supervisory Authority of Regulatory Affairs Decree No. 5/2021. (X. 21.) on detailed provisions on the responsible operation of gambling (**Responsible Gambling Decree**).
- Supervisory Authority of Regulatory Affairs Decree No. 20/2021. (29.) on the Implementation of Regulations Concerning the Authorization, Organization and Control of Gambling Activities (**Implementing Regulation**).
- Act XVI of 1991 on Concessions (**Concessions Act**).
- Act CXCVI of 2011 on National Assets (**Act on National Assets**).
- Act LIII of 2017 on the Prevention and Combating of Money Laundering and Terrorist Financing (**AML Act**).
- Act XLVIII of 2008 on the Basic Requirements and Certain Restrictions of Commercial Advertising Activities (**Advertising Act**).

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

As an important introduction, the Hungarian online gambling sector had previously been waiting for re-regulation for almost five years, since spring 2018, when the Court of Justice of the European Union (**CJEU**) concluded that some of the key elements of the then effective Hungarian system were contrary to the laws of the European Union (EU) and so cannot in practice be applied [see C-3/17. Sporting Odds [ECLI:EU: C:2018:130; **Sporting Odds**].

This step was taken on 1 January 2023, when the Hungarian legislator's amendments to the Gambling Act and the SARA's modifications to the Implementing Regulation entered into force. With these modifications, (i) the online sports betting sector underwent a major revision where the previous monopolistic system transformed into a licence-based liberalised one, and surprisingly, (ii) the online casino games system, the EU law non-compliance of which was clearly established by Sporting Odds, was not subject to any substantial change.

Market players and professionals have serious concerns about the compliance of the online sports betting regime with EU and national laws, the reason for which is that a number of the fundamental provisions of this system (i.e. licensing requirements discriminating international operators)



Hungary

may infringe EU fundamental freedoms and Hungarian laws and therefore – similarly to the status quo between 2018 and 2023 – might be non-enforceable against EU service providers. The compliance of the new rules shall be decided by national courts (with the possible support of the CJEU) – the proceedings of which were commenced in autumn 2023 and are now pending.

As for the status of licences of online gambling of betting, we see the following:

- Since 1 January 2023, EEA companies have had the right to apply for a licence for the provision of online sports betting [Section 29/E (1) of the Gambling Act].
- In horse race betting, another state-owned company, Magyar Lóversenyfogadást-szervező Kft., had a monopoly. A licensing regime was introduced in this field too – with one licensee and a theoretical licensing possibility for other entities. It is unclear whether EEA companies may apply for a licence for the provision of online horse race betting.
- Online casino games can only be provided by the concession holders of land-based casinos [Section 3 (1b) of the Gambling Act].
- Betting on fantasy sports and e-sports is not regulated separately; if the specifics of the case qualify as “online sports betting”, then the same rules apply to them as online sports betting (see above).
- Social and skill games, as long as they do not

qualify as gambling [see Section 1 (1) of the Gambling Act], are not caught by gambling laws.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

In this respect, online sports betting licences and casino concessions (including online casino games licences) can be of relevance.

The SARA shall issue the licence for the operation of online sports betting to applicants who meet the requirements of the Gambling Act and other laws (the most significant of which is the Implementing Regulation [Section 29/F (4) of the Gambling Act]).

As regards casinos, a total of 12 land-based casino concessions can be granted with further territorial restrictions. Concessions can be obtained either as a result of tendering only open for reliable operators (see the below definition), or as a result of public tendering (only if the tendering for reliable operators was unsuccessful), by a concession contract to be concluded directly with the competent Minister of the Government or central governmental body (with the prior consent of the SARA). [Sections 5 (1) and 10/C of the Concessions Act.] The competent Minister or body, if half of the original duration of an effective concession contract has already lapsed, may open a tender procedure for reliable operators or, if the tendering for reliable operators was unsuccessful, open a public tender procedure for the operation of gambling activities.

Hungary

These procedures may be conducted on the basis of the interests of the national economy, which is determined by the Government. [Section 4 (3a) and (3b) of the Gambling Act.]

The concessions of the current 11 land-based casino licensees were all obtained by reliable operators through a concession contract concluded directly with the competent Minister, meaning that no public tendering was conducted.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

As mentioned above, online casino games cannot be provided without a license (and a land-based operation) and in the area of online sports betting, a licensing regime is in place as well. Poker games qualify as casino games in the Gambling Act, and bingo games fall under a state monopoly.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

The SARA can apply various sanctions vis-à-vis licensed or unlicensed operators.

The maximum fine is HUF 100 million (approximately EUR 256,000), and the SARA might also confiscate materials and devices used for illegal gambling. For online breaches of Hungarian gambling laws, ISP blocking and blacklisting of unlicensed websites are additional sanctions available to the SARA. [Sections 12, 36/F, 36/G and 36/J] of the Gambling Act.] Also, a system of payment account blocking is in place.

In terms of the marketing of unlicensed gambling services, the lowest fine that may be imposed is HUF 10 million (approximately EUR 25,600) and the highest fine that may be imposed is 10 times the profit made by the illegal advertising. [Section 2 (7a) of the Gambling Act.]

The SARA may impose a fine amounting to between HUF 1 million to 5 million (approximately EUR 2,560–12,800) on PSPs that do not comply with the payment account blocking rules. [Section 12 (3a) of the Gambling Act.]

Under certain conditions, the SARA may impose an administrative fine ranging from HUF 1 million to 5 million (approximately EUR 2,560–12,800) on the PSPs, providers of electronic communications services, electronic website

operators, intermediary service providers and other cooperating persons or organizations even if they cooperate with a person or organization that publishes prohibited advertisements – and not only if they cooperate with an organizer of prohibited gambling. The administrative fine may be imposed repeatedly. [Section 13/B (1) and (3) of the Gambling Act.]

As for the enforcement appetite of the SARA, since 1 January 2023 the SARA has been actively making attempts to enforce gambling laws, including sending letters to international service providers, and since July 2023 has initiated proceedings against international operators connected to the unlicensed provision of gambling in Hungary. Also, the SARA has issued resolutions on the blocking of international operators' websites and qualified some payment accounts of unlicensed operators as prohibited payment accounts.

Recently, the SARA has further extended its sanctioning practice. In particular, the SARA has imposed website blocking sanctions on an operator which provided exclusively online casino services, as well as on affiliates that advertised unlicensed gambling operators without Hungarian license.



Hungary

We note, however, that the new legal regime's (especially that of the sports betting sector) compliance with EU and national laws is still an unanswered question, and if such question is answered in the negative, Hungarian laws may be inapplicable in the future as well.

6. Are there any restrictions on online gambling and betting advertising?

In terms of marketing, only operators that hold a Hungarian license can advertise gambling services, and advertising may only be published if the advertiser has the GAs authorization for the operation of gambling. (Section 5 (1) of the Advertising Act)

In addition:

- no gambling advertisement may be published that is addressed to children and young people;
- no gambling advertisement may be published in any printed media primarily for children and/or young people;
- no gambling advertisement may be published related to gambling without the GA's authorization; and
- it is prohibited to play a role in any advertisement that is connected to unauthorized gambling operated in Hungary (Section 21 of the Advertising Act).

In terms of potential sanctions, in the event of the publication of gambling advertisements in violation of the above provisions, the GA may impose an administrative fine on the advertiser, the advertising service provider, the publisher of advertising and the person who participates in the advertisement collectively, for up to ten times the financial advantage acquired by the unlawful advertising, but at least HUF 10,000,000 (EUR 25,600). If the advertiser, the advertising service provider or the person who participates in the advertisement cannot be identified, the GA will impose the administrative fine on the publisher of the advertising (Section 2 (7a) of the Gambling Act).



India

Key Contacts



Sajai Singh
Partner, J. Sagar Associates
T: + 91 804 350 3627
sajai@jsalaw.com

India

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

Gambling in India is governed at the central (or federal) level by the Public Gambling Act, 1867 (PG Act). Several states, including the states of Uttar Pradesh, Himachal Pradesh, Madhya Pradesh, Punjab and Haryana have adopted the PG Act with relevant state specific amendments. But several states have individual legislations regulating gambling and even enforce additional restrictions.

In Goa and Daman and Diu, gambling is permitted in casinos under the Goa, Daman and Diu Public Gambling Act, 1976 (Goa Act). But the Goa Act doesn't regulate online gambling, and this may be considered a grey area.

In Sikkim and Meghalaya, a license may be obtained to conduct online gambling under the Sikkim Online Gaming (Regulation) Act, 2008, and Meghalaya Regulation of Gaming Act, 2021.

The Union Ministry of Electronics and Information Technology (MeitY) has introduced new central legal framework for online gaming by amending the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021 (IT Rules) framed under the Information Technology Act, 2000. The IT Rules establish baseline criteria for determining which online real-money games can be made available to the public. Under the IT Rules, an online game can be classified as a "permissible online game" if it meets one of the following criteria: (i) it is

not an online real-money game, or (ii) it is an online real-money game that has been verified by an independent self-regulatory body (SRB) in accordance with the prescribed baseline criteria and any additional criteria set by the SRB itself. However, Meghalaya, Nagaland and Sikkim provide licenses to undertake wagering or betting on games of skill. To regulate online gaming platforms, the IT Rules categorize them as online gaming intermediaries (OGI) and impose intermediary due diligence obligations. While this framework doesn't constitute a licensing requirement, OGIs wishing to offer online real-money games have to obtain verification from an SRB to make their games accessible to users in India.

Furthermore, in a substantial legislative overhaul, the central government has enacted the Promotion and Regulation of Online Gaming Act, 2025 (Online Gaming Act) which seeks to prohibit all online money games, irrespective of whether it is a game of skill or chance, recognize and regulate online games, e-sports and online social games. Please note that the Online Gaming Act has not yet been enforced (it has received the assent of the President on August 22, 2025, after being passed by both Houses of the Indian Parliament but will only come into force on such date as may be notified by the Indian Government in the Official Gazette). This marks a major shift in government's approach with respect to the regulation of online gaming in terms of the IT Rules and state specific enactments. Most pertinently, the Online Gaming Act contemplates a blanket prohibition on online money gaming and related activities. It is likely that once in force, the Online Gaming Act will override any state specific laws regulating online money gaming or online gambling.

¹online money game" means an online game, irrespective of whether such game is based on skill, chance, or both, played by a user by paying fees, depositing money or other stakes in expectation of winning which entails monetary and other enrichment in return of money or other stakes; but shall not include any e-sports.

²online game" means any game, which is played on an electronic or a digital device and is managed and operated as a software through the internet or any other kind of technology facilitating electronic communication.

³e-sport" means an online game which: (i) is played as part of multi-sports events; (ii) involves organised competitive events between individuals or teams, conducted in multiplayer formats governed by predefined rules (iii) is duly recognised under the National Sports Governance Act, 2025, and registered with the designated authority; (iv) has outcome determined solely by factors such as physical dexterity, mental agility, strategic thinking or other similar skills of users as players; (v) may include payment of registration or participation fees solely for the purpose of entering the competition or covering administrative costs and may include performance-based prize money by the player; and (vi) shall not involve the placing of bets, wagers or any other stakes by any person, whether or not such person is a participant, including any winning out of such bets, wagers or any other stakes.

⁴online social game" means an online game which: (i) does not involve staking of money or other stakes or participation with the expectation of winning by way of monetary gain in return of money or other stakes; (ii) may allow access through payment of a subscription fee or one-time access fee, provided that such payment is not in the nature of a stake or wager; (iii) is offered solely for entertainment, recreation or skill-development purposes; and (iv) is not an online money game or e-sport.

India

Additionally, MeitY has released the Draft Promotion and Regulation of Online Gaming Rules, 2025, for public comments on October 2, 2025. The aforesaid rules which are currently in draft form and are yet to be finalised, specify the factors to be considered for determining whether an online game is an online money game or otherwise. There will be more clarity on this once the draft rules are finalised and notified.

As an aside, please note that multiple petitions have been filed challenging the constitutional validity of the Online Gaming Act. The matter is currently pending before a bench of the Supreme Court of India, and no judgement has been passed as yet.

Separately, prize competitions are regulated under the Prize Competition Act, 1955 (PC Act).

With regard to the advertisement of gambling

Code for Self-regulation of Advertising Content in India (ASCI Code)

The ASCI Code, was released by the Advertising Standards Council of India (ASCI). Under the ASCI Code, advertisements/marketing material shouldn't mislead consumers by implications or omissions. In that, claims that are likely to mislead consumers or which consumers would have difficulty in understanding need to be adequately disclaimed to ensure consumers are not misled or deceived.

Under the ASCI Guidelines for Online Gaming for Real Money Winnings (ASCI Guidelines), online gaming refers to games where consumers have to put up money for a possibility of cash or equivalent winnings. The ASCI Guidelines prescribe disclaimer requirements for online real money gaming advertisements (in both print and audio-visual platforms) that such games may be habit-forming or financially risky. It also prescribes the format of disclaimer separately for print and audio-visual platforms (such as duration and language of the advertisement).

Online Gaming Act

The Online Gaming Act prohibits any form of advertisement directly or indirectly promoting online money gaming as well as aiding, abetting or inducing in making such advertisements. Any contravention of such prohibition on advertising has been made a criminal offence attracting imprisonment up to 2 years and fines up to INR 50 lakhs (approximately USD 55,300).

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

States namely, Andhra Pradesh, Assam, Meghalaya, Nagaland, Odisha, Sikkim and Telangana prohibit all forms of gambling played for money (subject to the licensing requirements for some states provided below) – irrespective of whether they're games of skill or games of chance.



India

However, Meghalaya, Nagaland and Sikkim provide licenses to undertake wagering or betting on games of skill.

As an aside, Tamil Nadu and Karnataka, in 2020 and 2021, respectively, prohibited games of skill for monetary stakes. These amendments were later struck down by the Madras High Court and Karnataka High Court, respectively. Later in 2022, the Tamil Nadu government enacted the Prohibition of Online Gambling and Regulation of Online Games Act, 2022 replacing the 2020 ordinance which was upheld (except a few provisions) by the Madras High Court and has been enforced in the state. Having said that, the local online game providers (other than online money games) are required to obtain a registration certificate from the Tamil Nadu Online Gaming Authority if they offer any form of online games in the state.

Further, States / Union Territories like Goa, Daman and Diu, Sikkim and Meghalaya have permitted gambling, subject to obtaining a license.

Moreover, the recently enacted Online Gaming Act seeks to establish a central authority which will be responsible for registering and regulating permitted online gaming providers across the country.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

A license can be obtained to conduct gambling in Goa, Daman and Diu, Sikkim and Meghalaya. Goa only regulates offline gambling in casinos and online gambling may be considered a grey area.

For the remaining states, games of skill can be conducted subject to certain states which prohibit betting of money on games of skill. At the moment, Sikkim, Meghalaya and Nagaland provide for a license to conduct games of skill involving betting of money.

However, as per the provisions of the Online Gaming Act, all forms of online gambling and betting activities (categorized as online money gaming) have been banned, therefore, it is likely that the states which currently allow online gambling in a licensed regime will be covered under the said prohibition unless any exemptions are granted specifically in this regard.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

While the PG Act, a federal piece of legislation, regulates gambling, gambling is also listed as a state subject. As a result, individual states in India hold power to legislate on the subject and several states have distinct legislations regulating gambling.

The provisions of the PG Act aren't applicable to games of skill, which include games containing elements of pure skill, as well as games which are predominantly games of skill with ancillary elements of chance. Similarly, most states in India restrict the applicability of its individual gambling acts to games of skill. The online games that may be conducted would depend on whether the games would classify as games of skill or games of chance.

For completeness, certain states in India, as provided in our responses above, prohibit all forms of gambling, irrespective of whether they're games of skill or games of chance carried on online or offline.

India

The recent Online Gaming Act seeks to prohibit all forms of online money gaming and regulates certain permitted online games which have been termed as online games, e-sports and online social games.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Offering online gambling and betting activities without a license will likely attract penalties. However, the penalties and fines for offering online gambling and betting activities will vary from state to state, depending on whether they classify as a game of skill or a game of chance.

Furthermore, the Online Gaming Act contemplates a blanket ban on all forms of online money gaming (irrespective of whether based on skill or chance), therefore, any person offering such online money gaming services in contravention to the provisions of the said Act will be liable for punishment of imprisonment for a term which may extend up to 2 years or with fine which may extend to INR 1 crore (approximately 1,10,629) or with both.

6. Are there any restrictions on online gambling and betting advertising?

With respect to restrictions on online gambling and betting advertising, advertisers tend to rely on the ASCI Code and guidelines provided by ASCI.

Under the guidelines issued by the ASCI, any advertisement that promotes illegal, immoral and indecent activity would be prohibited. Further, under Chapter III of the ASCI Code, advertisements for any product, the use of which is banned under law, or advertisements that present criminality as desirable or encourages people to emulate it, are prohibited.

If online gambling and betting is a prohibited activity, advertisements promoting such illegal gambling may also be considered as a prohibited activity.

Separately, by way of a notification dated June 13, 2022, the Ministry of Information and Broadcasting, Government of India, issued an advisory to print and electronic media to refrain from publishing advertisements of online betting platforms. Internet and social media companies, as well as online advertisement intermediaries and publishers, are also encouraged not to promote advertisements of online betting platforms.

On March 6, 2024, the Central Consumer Protection Authority (CCPA) issued an advisory highlighting the prohibition of advertisements promoting illegal activities, such as betting and gambling, under the Consumer Protection Act, 2019. The CCPA emphasized that any advertisement or endorsement of such activities will face rigorous scrutiny and that violations of this advisory could lead to strict measures against manufacturers, advertisers, publishers, social media platforms, celebrities, influencers, and other stakeholders involved.

In response to the CCPA Advisory, the Ministry of Information and Broadcasting (MIB) issued an advisory dated March 21, 2024, to endorsers and influencers on social media, social media intermediaries and online advertisement intermediaries regarding surrogate advertisements of offshore online betting and gambling platforms (MIB Advisory). Per the MIB Advisory, the MIB is empowered to issue notifications to intermediaries to remove access to illegal content including advertisements of betting and gambling platforms that operate from outside India, published on intermediary platforms, and intermediaries should comply with notifications to continue availing the safe harbour under Section 79 of the Information Technology Act 2000.

India

Further, as outlined in the above responses, the Online Gaming Act penalizes making advertisements which directly or indirectly promote or induce any person to play any online money games (including those relating to online gambling and betting) with imprisonment for a term which may extend to 2 years or with fine which may extend to 50 lakh rupees (approximately USD 55,300) or with both.

7. What taxes are imposed on businesses operating in the online gambling sector?

Section 115BB of the Indian Income Tax Act 1961 (IT Act) prescribes a flat 30% rate for income tax deduction on net winnings from lottery or other game of any sort or from gambling or betting of any form or nature whatsoever for the previous fiscal year. Further, Section 194BA of the IT Act prescribes a flat 30% rate for tax deduction at source applicable on net winnings in the user's gaming account at the end of the fiscal year.

Additionally, the Goods and Services Tax (GST) on skill-based games was set at 18%. However, during its 50th meeting, the GST Council decided to increase this rate to 28% for all online gaming supplies, regardless of whether the games are skill-based or chance-based, as well as for casinos and horse racing. This new rate applies to the full-face value of the transactions. The GST Council's decision to impose 28% GST on full face value on all online games which was challenged before the Supreme Court of India.

However, it is pertinent to note that since the Online Gaming Act prohibits online money games (including those relating to online gambling and betting). The effect of taxes on online money games pursuant to this ban is yet to be contemplated.

8. What are the 2025 key trends in regulatory and civil litigation for gambling operators in the local country?

The following are some of the 2025 key trends for gambling sector in India

- On November 13, 2025, per notifications published by the MeitY in the Gazette of India certain provisions of the Digital Personal Data Protection Act, 2023 (DPDP Act) and the Digital Personal Data Protection Rules, 2025 (DPDP Rules) have been notified. The substantive provisions of the DPDP Act, including specific compliance obligations, are only set to be effective 18 months from the date of notification, i.e., from May 13, 2027. What this means is that entities will effectively have 18 months to set up processes that are compliant with the DPDP Act and the DPDP Rules thereunder.
- On October 2, 2025, MeitY released the Draft Promotion and Regulation of Online Gaming Rules, 2025 (Draft Online Gaming Rules) inviting comments from the public and stakeholders. The feedback received will likely be taken into consideration by the Government of India before the Draft Online Gaming Rules are issued in final form. Additionally, once the Online Gaming Act is enforced, it will establish a central regulatory authority responsible for the regulation of permitted online gaming activities i.e. online games, e-sports and social online gaming. This would bring more clarity and uniformity to the current patchwork of state specific regulations pertaining to online gaming activities.

Ireland

Key Contacts



Caoimhe Clarkin
Partner
T: +35 31 436 5483
caimhe.clarkin@dlapiper.com



Gavin Woods
Partner
T: +35 31 487 6654
gavin.woods@dlapiper.com



Michael Twomey
Legal Director
T: +35 31 487 6684
michael.twomey@dlapiper.com



Claire O'Brien
Legal Director
T: +35 31 588 4713
claire.obrien@dlapiper.com

Ireland

1. What are the main applicable governing laws with regard to online gambling and betting?

The primary governing law for online gambling and betting in Ireland will be the Gambling Regulation Act 2024 (the **Act**), which establishes a modern regulatory framework for the sector. The Act streamlines the licensing regime for both in-person and online gambling and imposes measures to protect consumers and reduce gambling harm. The Act has been signed into law, but is subject to a Ministerial order, which will trigger the commencement of the new licensing regime. The current regulatory framework governing betting, gaming and lotteries (the Betting Act 1931 and the Gaming and Lotteries Act 1956) will remain in place until the relevant provisions of the new Act are commenced and the old legislation is repealed.

Throughout 2025, certain provisions of the Act, primarily relating to the establishment of the Gambling Regulatory Authority of Ireland (**GRAI**), have been commenced. The GRAI has been established but will not begin to accept gambling or betting licence applications until the licencing sections of the Act have been commenced.

The Minister for Justice has indicated that the GRAI is expected to commence the first phase of its licencing framework in the first half of 2026.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes, offering online gambling and betting activities in Ireland will require a license from the new Gambling Regulatory Authority of Ireland (**GRAI**). The new regulatory regime will introduce a licensing system with different types of licenses, including a Business to Consumer Licence (B2C Licence) for operators offering online gambling services and betting activities.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

It is currently possible to apply for a licence for online betting activities but not online gaming activities.

To offer online betting activities, a business must make an application for a Remote Bookmaker's Licence.

The Act establishes a new licensing framework for the Irish gambling sector. Once the relevant licensing provisions of the Act are commenced, it will be possible to apply for Business to Consumer licences for in-person and online gaming, betting and lotteries.

Transitional provisions to ensure a smooth changeover for existing licence holders (whose licences will remain in force until expiry) are set out in Part 10 of the Act. Potential applicants can register with the GRAI in advance of its establishment [here](#).

Ireland

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The Act does not specifically list which online games are allowed, but it indicates that a B2C Licence will be required for betting, gaming, and lotteries. So, activities such as sports betting, casino games, poker, and bingo would fall under the scope of a gambling activity permitted under a B2C Licence.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, there are significant penalties for operating without a license. Operating without a license could result in a fine or imprisonment for up to eight years or both.

Financial penalties for breaches of the Act may reach EUR 20 million or 10% of the licensee's turnover in the previous year, whichever is greater.

6. Are there any restrictions on online gambling and betting advertising?

Once the relevant provisions are commenced, there will be restrictions on advertising for online gambling and betting activities including:

- Gambling advertisements cannot air between 05:30 and 21:00 on broadcasters, or on-demand audio-visual media services.
- Ads must include responsible gambling warnings and highlight the risks of excessive gambling.
- There are certain child protection measures that include prohibiting gambling advertisements, sponsorships, and merchandising targeted at children.

7. What taxes are imposed on businesses operating in the online gambling sector?

In addition to the general taxes applicable to most businesses, those operating in the online gambling sector in Ireland should be aware of specific taxes unique to their industry:

- Betting Duty: This duty is chargeable on all bets placed by a person with a licensed bookmaker at a bookmaker's registered premises, irrespective of the means by which a bet is placed. Licensed remote bookmakers are liable for betting duty in respect of any bets entered into with persons in Ireland by remote means. Licensed remote betting intermediaries are liable for betting intermediary duty on the commission they charge to persons in Ireland. The current rates are:
 - Betting Duty: 2%; and
 - Betting Intermediary Duty: 25%.
- VAT on Gaming and e Gaming Services: The supply of these services is subject to VAT at the standard rate, which is currently 23%.

The VAT Tax and Duty Manual published by the Revenue Commissioners contains more detailed information on the VAT treatment of remote betting and eGaming services.





Ireland

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

Some of the key trends in regulatory and civil litigation for gambling operators in Ireland in 2025/2026 will likely include:

- The opening of initial applications for Business-to-Consumer licences for both remote and in-person betting operators to be followed by applications for remote gaming operators expected in the first half of 2026.
- The possibility of further restrictions on gambling advertising with the GRAI's powers to make regulations prescribing the times, places and events at which gambling advertisements can be shown, the frequency with which such advertisements may be shown, or the duration of such advertisements. It remains to be seen whether the GRAI will exercise these powers to prohibit advertising during events that are traditional revenue generators for gambling and betting businesses such as at sporting events and fixtures.
- An emphasis on consumer protection, including measures like the National Gambling Exclusion Register for people who wish to exclude themselves from gambling services.
- Increasing focus on responsible gambling, with operators being required to implement features such as setting monetary and time limits for customers and providing information on the risks of gambling.



Italy

Key Contacts



Giulio Coraggio
Partner
T: +39 02 806 181
giulio.coraggio@dlapiper.com

Italy

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Legislative Decree of March 25, 2024, No. 41, providing laws on the reorganization of the online gaming sector.
- Royal Decree of June 18, 1931, No. 773 providing laws on public safety.
- Legislative Decree of April 14, 1948, No. 496 providing the monopoly of the State for the organization and exercise of games of skill and betting competitions, for which a reward of any kind is paid and whose participation requires the payment of a monetary stake.
- Law of December 13, 1989, No. 401 providing criminal sanctions for the illegal offering of gambling and betting activities.
- Decree of the Ministry of Economy and Finance No. 145/2022, on sportsbetting regulations including rules on sportsbetting bonuses and quota errors.

- Decree of the Ministry of Finance of January 10, 2011.
- ADM Guidelines on the certification of gaming platforms.

With regard to the advertisement of gambling

- Article 9 of Law Decree of July 12, 2018, No. 87 setting out the Italian gambling advertising ban.
- Decision No 132/19/CONS of April 18, 2019 of the Italian Communications Authority setting guidelines on the interpretation of Article 9 of Law Decree July 12, 2018, No. 87 setting out the Italian gambling advertising ban.
- Art. 3 (1) lett. l) of the Legislative Decree of March 25, 2024, No. 41

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities can only be offered with a license from the Italian gambling authority, Agenzia delle Accise, Dogane e Monopoli (**ADM**).

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

To become an authorized "remote" gambling and betting operator, a license must be obtained from ADM.

It is only possible to obtain a license following participation in a tender procedure and the fulfilment of a number of requirements set forth by the relevant procedure.

Under the new licensing regime introduced by Legislative Decree No. 41/2024, online gambling concessions are awarded through a public tender procedure. Concessions have a duration of nine years, without automatic renewal, and can only be obtained by operators meeting the technical and financial requirements set out by ADM (applications expired on 30 May 2025).

In any case, tenders are launched with inconsistent timings.

Italy

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

The offering of sports and horse betting, casino, bingo, betting exchange, skill games and bets on virtual events are allowed, insofar as offered by a licensed operator, with different regimes depending on whether the offering is online or land-based.

Lotteries, scratch cards and numerical games are also allowed but are subject to exclusive licenses. However, in some circumstances, other operators can act as resellers of these games.

There are also licenses for land-based slots (so-called video lotteries and newslots).

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. For a breach of gambling laws, criminal sanctions can apply that vary depending on the type of breach.

6. Are there any restrictions on online gambling and betting advertising?

Yes. Article 9 of the Law Decree July 12, 2018, No. 87 forbids any form of direct and indirect advertising related to betting activities, gambling and other types of games with cash winnings. Besides, the AGCOM guidelines provide interpretative clarifications regarding the subjective, objective, and temporal application on the Italian gambling advertising ban. As a general principle, merely informative communications are still allowed, but the scope of this exception needs to be reviewed on a case-by-case basis.



Italy

7. What taxes are imposed on businesses operating in the online gambling sector?

The applicable tax regime in Italy for online gambling varies on the basis of the type of games (e.g. 25% of the GGR for casino games or 24% of the GGR for sports betting).

In addition to the taxes to be paid on GGR, the new Italian online gambling license regime provides for the payment of an annual license fee and an annual contribution (between 0.2% and 0.5% of GGR) to fund responsible gambling communications.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

A significant trend in regulatory litigation is the increased focus on enforcing advertising regulations.

Also, the Italian Authorities will be mainly focused on monitoring the enforcement of the new tender license obligations both from a regulatory and AML perspectives. In this regard, some administrative appeals have been filed before the Lazio Regional Administrative

Court (TAR Lazio) challenging the requirements of the 2025 online gambling tender. The TAR Lazio has rejected these appeals, confirming the legitimacy of the tender procedure and the related economic and technical conditions. Some appellants have announced further appeals before the *Consiglio di Stato*.

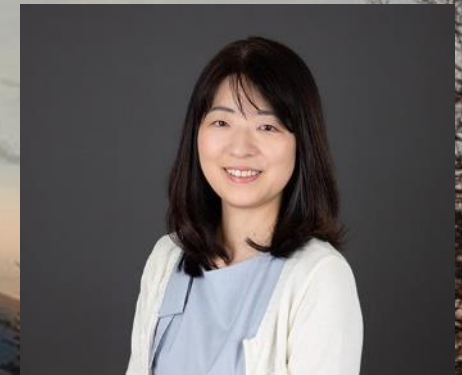
There are no relevant class actions active or threatened but the civil litigations are mainly focused on palpable errors of the odds, malfunctioning of games and failure of winnings' payments due to fraud.





Japan

Key Contacts



Tomomi Fujikouge
Of Counsel
T: +81 3 4550 2817
tomomi.fujikouge@dlapiper.com



Naoto Kosuge
Associate
T: + 81 3 4550 2823
naoto.kosuge@dlapiper.com

Japan

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Article 185 of the Penal Code (Gambling).
- Article 186 of the Penal Code (Habitual Gambling; Running a Gambling Place for the Purpose of Interest).
- Article 187 of the Penal Code (Lotteries).

With regard to the advertisement of gambling

- Act against Unjustifiable Premiums and Misleading Representations.
- Basic Act on Countermeasures Against Gambling Addiction
- Self-industry guidelines such as Internet Advertising Code of Ethics and Guidelines for Ad Placement issued by the Japan Interactive advertising Association.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Gambling is generally prohibited under the Japanese Penal Code, with some exceptions permitted under special laws such as:

- betting on public/national horse racing, bicycle racing, powerboat racing and motorcycle racing;
- the public/national lottery
- Japanese soccer pools, regardless of whether it is undertaken through online or based on land; and
- Casino (expected to open in 2030).

Given the general prohibition on gambling in Japan, there is no licensing regime for online gambling.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

No.



Japan

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

Playing or offering online games that fall under gambling under the Article 185 or 186 of the Penal Code is prohibited. "Gambling" is generally interpreted as "*a contest for wins or losses with the results determined by chance regardless of whether it is skill based or not and where money or items are at stake.*" In accordance with this interpretation, sports betting, casino, poker, bingo and other related games could fall under the definition of gambling. Any type of online gambling games is prohibited in Japan.

The National Police Agency ("NPA") has clearly stated that it is illegal for users in Japan to gamble on online casinos, even if the online casino is legally operated overseas. This is part of Japan's strict gambling laws aimed at preventing illegal gambling activities and protecting public order. In recent years, enforcement against online casinos has intensified, and the NPA is actively cracking down on the users of online casinos. Additionally, in 2024, operators of online casinos on overseas websites for Japanese users were arrested.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Given the general prohibition of gambling in Japan, there is no licensing regime for online gambling. Article 185 of the Japanese Penal Code provides that gambling may be punished by a fine of up to JPY500,000. Article 186, Paragraph 1 of the Japanese Penal Code provides that habitual gambling may be punished by imprisonment of not more than three years. Article 186, Paragraph 2 of the Japanese Penal Code provides that running a place for gambling or organizing a group of habitual gamblers for the purpose of profit (ie a private bookmaker or casino operator) may be punished by imprisonment of not less than three months but not more than five years. Article 187, Paragraph 1 of the Japanese Penal Code provides that operating a lottery may be punished by imprisonment of not more than two years or a fine of up to JPY1.5 million.

6. Are there any restrictions on online gambling and betting advertising?

The Basic Act on Countermeasures Against Gambling Addiction prohibits among other things, disseminating information that induces participation in illegal online gambling to unspecified persons in Japan.

Japan

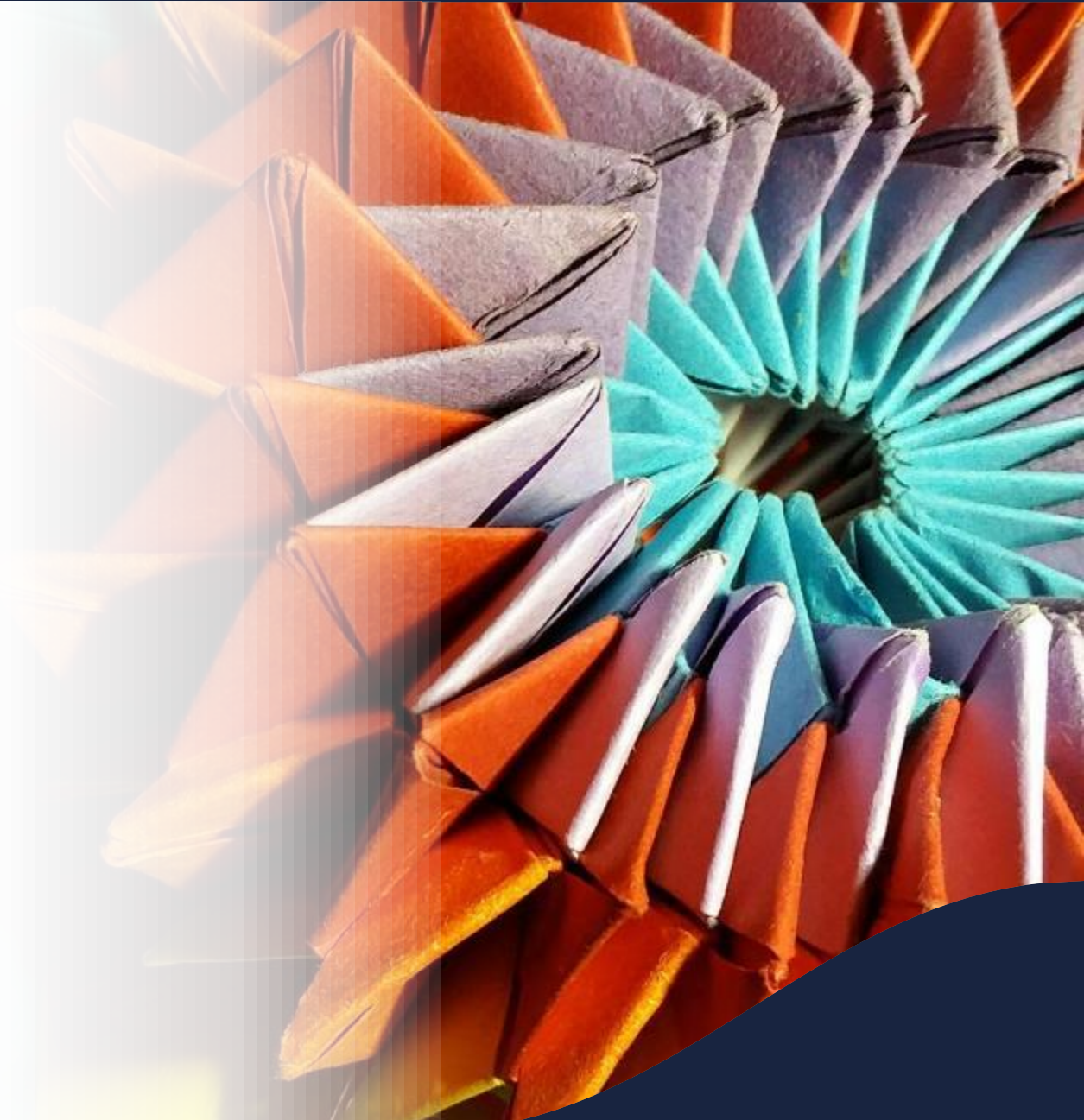
7. What taxes are imposed on businesses operating in the online gambling sector?

At present, there is no specific tax system for online gambling in Japan, as online gambling itself is not legal.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

The Japanese government is actively working to regulate illegal online gambling. In addition to amending the Basic Act on Countermeasures Against Gambling Addiction, several other gambling-related regulations are being updated. Firstly, the amended Payment Services Act ("PSA") is scheduled to come into effect in 2026. Under the amended PSA, overseas money transfers will be regulated, whereas currently, such transfers are exempt if they fall below certain thresholds. The

Financial Services Agency has explicitly stated that one of the aims of this revision is to prevent the transfer of funds to foreign online casinos. Furthermore, the Ministry of Internal Affairs and Communications (MIC) is considering new legislation to restrict access to online casino websites. This would include obligations for Internet Service Providers to block access to illegal gambling platforms. Although no specific law has been enacted yet, MIC is expected to determine its course of action by the end of 2025.



Luxembourg

Key Contacts



Olivier Reisch

Partner

T: +35 226 2904 2017

olivier.reisch@dlapiper.com



David Alexandre

Partner

T: +35 226 2904 2614

david.alexandre@dlapiper.com

Luxembourg

1. What are the main applicable governing laws with regard to online gambling and betting?

- Currently, the legal regime applicable to online gambling and betting remains unclear in Luxembourg. But sports betting and lotteries can be offered online by the monopoly which runs the National Lottery.
- So, in the absence of special legislation applicable to online gaming and betting, market practice is to apply the Law of 20 April 1977 (Law of 1977) on the operation of games of chance and betting on sports events, and the Grand-Ducal regulation of February 12, 1979 (Execution Regulation) on the operation of games of chance and betting on sports events.

With regard to the gambling and betting licensing regime

None, except for the Law of 22 May 2009, on the National Relief Society Grand Duchess Charlotte and the National Lottery (National Lottery Law) which only concerns the National Lottery of Luxembourg.

With regard to the advertisement of gambling

There's no specific regulation on gambling advertising. But general regulations regarding advertisement are applicable:

- Grand-Ducal Regulation of April 5, 2001, laying down the rules applicable to advertising, sponsorship, teleshopping, and self-promotion in television programs deemed to fall under the jurisdiction of Luxembourg in accordance with the amended

European Directive "Television without Frontiers" (Regulation of 2001)

- Luxembourg Consumer Code
- Law of May 30, 2005, on data protection in the sector of electronic communication (Law of 2005)
- Law of December 23, 2016, on sales and on negative and comparative publicity

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

As games of chances are, in principle, prohibited under Article 1 of the Law of 1977, gambling and betting activities, should they fall into one of the exceptions of the Law of 1977, would require authorization from the Ministry of Justice. While there's no specific prohibition for operators to provide online gambling and betting services in Luxembourg, in practice there's no other license holder than the National Lottery. Market practice also seems to suggest that there's a tolerance towards EU license holders operating in Luxembourg.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Luxembourg legislation doesn't provide for the possibility to obtain a license for online gambling. However, it does provide for the possibility to obtain a general license for casinos and sports betting, subject to the provisions of the Law of 1977, which might be applicable to online gambling.

Luxembourg

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

Games of chance are prohibited under Article 1 of the Law of 1977 as amended.

However, this law provides for some exceptions, such as for lotteries raffles and bingo, whether online or land-based, intended in whole or in part for a purpose of general interest of a philanthropic, religious, scientific, artistic, educational, social, sporting or tourist nature.

Sports betting is subject to the authorization of the Minister of Justice.

The National Lottery is also entitled to realize such activities on the basis of the National Lottery Law.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. For a breach of gambling laws, criminal sanctions can apply that vary depending on the type of breach.

6. Are there any restrictions on online gambling and betting advertising?

There's no specific restriction concerning online gambling and betting advertising, except for Article 122-4 of the Luxembourg Consumer Code, which provides that claiming that a

product increases the chances of winning at game of chances is deemed an unfair deceptive marketing practice.

General advertising regulations also apply. So online gambling and betting advertising must not target minors (Art. 3 of the Regulation of 2001). And sending unsolicited communications for direct marketing purposes is only possible if the person concerned has given their prior consent (Art. 11 of the Law of 2005).

7. What taxes are imposed on businesses operating in the online gambling sector?

Businesses operating in the online gambling sector through a Luxembourg fully taxable resident entity should be subject to the following taxes in Luxembourg:

- Corporate income tax (CIT) rate of 14% where the taxable income does not exceed EUR 175,000; and 16% where the taxable income exceeds EUR 200,001 in 2025. An additional surcharge of 7% is levied as a contribution to the employment fund.
- Municipal business tax (MBT) is imposed by each municipality. The current rate is 6.75% in Luxembourg city in 2025. The total effective combined corporate income tax rate (including CIT, solidarity surcharge, and MBT) in Luxembourg City amounts to 23.87% for 2025.

Luxembourg

- Net wealth tax at a rate of 0.5% for the bracket of net wealth up to EUR 500 million and at a rate of 0.05% for the bracket of net wealth exceeding EUR 500 million. Wealth tax is assessed on the estimated market value of the company's assets on the wealth tax assessment date (i.e. generally on January 1). Debts are deductible provided they relate to taxable business assets. Luxembourg resident companies may also be subject to a minimum net wealth tax which depends on the amount of the total balance sheet of the company.
 - A standard withholding tax rate of 15% applies to dividend distributions, which may be reduced for substantial shareholders under the domestic participation exemption regime (subject to certain conditions) and/or applicable double tax treaties.
 - Value added tax (VAT), however, the following activities are VAT exempt:
 - betting on sporting events and games of chance as referred to respectively in articles 4 and 5 of the law of April 20, 1977, relating to the operation of games of chance and betting on sporting events, where they're subject to specific taxes and levies for the benefit of the state and have been authorized by the competent public authorities. This exemption doesn't apply to the services of intermediaries involved in these transactions;
 - the supply of goods and services by the organizers of tombolas and authorized lotteries, where the proceeds are used for purposes of collective or general interest.
- 8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?**
- One of the key regulatory trends for 2025/2026 concerns the strengthening of the anti-money laundering regulations on all operators. The new EU 6th Anti-Money Laundering Directive (AMLD6), adopted in June 2024 and to be transposed by Member States by July 2027, continues to shape regulatory expectations, requiring stricter measures towards operators to prevent money laundering and the financing of terrorism. Online gambling operators still need to reinforce their compliance frameworks to include more KYC (Know Your Customer) processes and transaction monitoring.
- In 2025, responsible gaming remains a major regulatory trend. While Luxembourg does not yet have detailed responsible gambling legislation comparable to countries like the UK or Sweden, there's a growing trend in the EU towards imposing player protection measures. Online gaming operators will also need to ensure age verification procedures are robust enough to prevent underage gambling.

Macau

Key Contacts



Carlos Eduardo Coelho
Partner, MdME
carlos.coelho@mdme.com

Macau

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gaming and betting licensing regime:

- The Macau Gaming Law (Law no.16/2001, as amended by Law 7/2022)
- The Law on Illegal Gambling Activities (Law no. 20/2024), and which covers, among other matters, the unlicensed supply of games, including the unauthorized supply of online games of chance or online betting
- The DICJ By-laws (Regulation no. 34/2003), subsequently amended by Regulation no. 19/2021
- The “Implementation Rules for Sports Lottery Betting Channels” approved by the Dispatch of the Secretary for Economy and Finance no. 38/2019
- The “Sports Betting Regulations – Bets on Football” approved by Executive Order 67/2018
- The “Sports Betting Regulations – Bets on Basketball” approved by Executive Order 20/2005

With regard to the advertisement of gambling:

- The Macau Advertisement Law (Law no. 7/86/M)

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gaming (referred to as Interactive Gaming) is defined as playing games of chance that meet the following requirements:

- They're offered in Macau casinos in the form of table games or gaming machines;
- they offer a prize, in cash or in kind, that can be won in accordance with their respective rules;
- players participate by means of telecommunications (including telephone, fax, the internet, data networks and video or digital data transmission);
- players make, or agree to make, payments in cash or in kind to play the game.

The concession of online gaming is subject to the granting of concession contracts by the Macau government.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Regulations regarding online gaming have never been approved by the Macau government. Tenders to grant online gaming concessions have also never been launched by the Macau government. The Macau Gaming Law was substantially reviewed in 2022, with no relevant changes regarding online gaming having been introduced.

Therefore, there are no licenses currently available for operators to offer online gaming services in Macau.



Macau

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

The online games allowed are games of chance which are also offered in Macau casinos in the form of table games and gaming machines. Those include the ones listed in the Macau Gaming Law or that have been approved by the Macau government.

The list of pre-approved games that may be offered in Macau casinos are:

- three-card baccarat
- baccarat
- blackjack
- boule
- craps
- cussec
- casino war
- dozen numbers
- fantan
- sap i chi or 12-card game
- 13-card game
- mahjong
- mahjong baccarat
- mahjong paikao
- mini paikao
- pachinko
- paikao
- fish-prawn-crab
- three-card poker
- five-card poker
- football poker
- Q poker
- lucky wheel
- roulette
- stud poker
- super pan 9
- Taiwan paikao
- makccarat
- Texas hold 'em poker
- fortune three-card poker
- fortune 8
- dragon/phoenix
- Omaha poker

The sole authorized sports betting operator in Macau (the *Macau SLOT*) is licensed to operate sports betting in football and basketball and, while doing so, authorized to operate online betting channels, in addition to telephone betting channels and land-based betting centres (cash-bet centres).

Macau

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. The operation, promotion or organization, without authorization, of online games of chance or online betting in Macau is expressly and autonomously stipulated as a criminal offence, irrespective of the offender conducting such activities in a habitual manner.

The Law on Illegal Gambling Activities, which came into force in October 2024, provides a definition of online gambling and online betting focused on three fundamental features: (i) games of chance and mutual betting(ii) which are played or wagered remotely, (iii) using electronic, computer, telematic or interactive systems or any other means, regardless of the servers and devices being located in Macau. Significantly, and as opposed to the other crimes of illegal gambling, negligent conduct is punishable by law.

The law includes no territorial provisions defining when the operation, promotion or organization of online gaming or online betting takes place in Macau. The absence of specific territorial rules means that determination on whether a certain infringement takes place in Macau will be made under the general provisions of the Criminal Code. Given the nature of online gambling, this may result in significant ambiguity and enforcement challenges.

The offence is punishable with imprisonment from 1 to 8 years.

6. Are there any restrictions on online gambling and betting advertising?

Yes. The Macau Advertisement Law prohibits any type of advertisement that uses games of chance as the essential element of the advertisement, including online gaming. The prohibition, however, doesn't appear to cover all types of gaming that don't qualify as games of chance under the Macau Gaming Law, such as sports betting and lotteries.

The Government of Macau SAR has recently submitted to the Legislative Assembly, for discussion, the initial version of a draft Bill of Law titled "Advertising Law" (the "Draft Bill"). In the terms proposed, the new law will replace and supersede the current Advertising Law (Law 17/89/M). The contents of the Draft Bill are publicly available at the Legislative Assembly's website.

In the terms proposed pursuant to the Draft Bill, the new Advertising Law will include a new article specifically addressing advertising to gaming. At this juncture, it is not certain whether and in which terms the Draft Bill will be approved. If and once enacted, the new Advertising Law may strengthen restrictions against advertising to gaming

7. What taxes are imposed on businesses operating in the online gambling sector?

There are no regulations currently governing or licenses currently available for operators to offer online gaming services in Macau.



Macau

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

There are no regulated online gaming operations in Macau, and there is no regulatory or civil litigation in Macau of relevance or interest to operators that offer online gaming services overseas.

Online gaming remains illegal in Macau. While the digital nature of these activities makes full elimination difficult, the authorities are known to actively combat these activities, with efforts on enforcement against illegal online gaming platforms and websites having recently increased, in concert with broader trends toward stricter financial security and AML policies and tighter control over fund movements felt across the greater China region.

For example, in September 2025, the Office of the Secretary for Security of the Government of Macau SAR announced its latest report on crime-fighting activities pursued by the government in the first half of 2025.

According to this announcement, the number of gaming-related crimes investigated by the authorities reached 1,139 cases, directly attributed to the enforcement of the Law on Illegal Gambling Activities that came into force in October 2024. The specific offence category of “Operation of Illegal Currency Exchange for Gambling” alone accounted for 240 cases, or 21.1% of all gaming-related crimes in the six-month period.

Also according to this announcement, a cooperation mechanism involving police, gaming regulators, and concessionaires successfully identified and blocked many illegal gambling websites fraudulently impersonating legitimate Macau gaming companies.

Malawi

Key Contacts



Wanangwa Hara

Managing Partner, Ritz Attorneys
at Law

T: +265880007898 |
+265995499520

wanangwa@ritzattorneys.com

Malawi

1. What are the main applicable governing laws with regard to online gambling and betting?

- The Gaming and Lotteries Act, 2022 - provides for the regulation of gaming and lotteries; also provides for the establishment of the Malawi Gaming and Lotteries Authority and its functions and powers.
- Gaming and Lotteries [Advertising and Marketing] Regulations 2025
- Gaming and Lotteries [Electronic Monitoring system] Regulations 2025
- Gaming and Lotteries [internet gaming] Regulations 2025
- Gaming and Lotteries [national Lottery] Regulations 2025
- Gaming and Lotteries [Player Protection] Regulations 2025

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities require a license from the Malawi Gaming and Lotteries Authority [MAGLA]. Such activities cannot be offered freely.

3. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

- Sports betting - including fixed odd betting on football, netball, basketball, rugby, golf,

volleyball, tennis and baseball. Licensed platforms like Premier Bet and Betway dominate this segment

- Casino games - including slots, roulette, blackjack, and baccarat via online platforms.
- Poker - Permitted as part of casino-style gaming, including video poker i.e. Joker Poker, Deuces Wild, and Bonus Poker in this category and table variants like Texas Hold'em. No specific bans but must be licensed.
- Bingo - Permitted as part of casino-style gaming, including video poker and table variants like Texas Hold'em. No specific bans, but must be licensed
- Crash games i.e. Aviator - All games must promote responsible gambling, with age verification (18+ minimum)
- Blackjack
- Baccarat
- Craps - dice game in the traditional format at online casino sites.
- Keno -numbers game for a chance to create matches for prize wins.
- Roulette - French, American, European, and Lightning roulette, among other variations.
- Slingo -combines bingo and slots for a unique experience.





Malawi

4. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, penalties are applicable. i.e unlicensed online gambling operations are enforced under the Gaming and Lotteries Act 2022 and include fines up to MK20 million (approximately \$11,500 USD), license revocation, and potential imprisonment of up to 12 months for severe violations like advertising breaches. Specific fines include K8 million for allowing underage participation (under 18), a key focus of 2024-2025 enforcement.

5. Are there any restrictions on online gambling and betting advertising?

Yes, advertising is heavily restricted under the Gaming and Lotteries Act 2022 and the relevant Regulations made thereunder. Key restrictions include;

- Mandatory Warnings -under regulation 4 of the Gaming and Lotteries (Advertising and Marketing) Regulations, 2025 all adverts must display “Gaming and betting are addictive and can be harmful to your life”. A person who contravenes this regulation shall be liable to an administrative penalty of up to K10,000,000.
- Time and media limits - radio and television advertisements are allowed only between 9 PM and 5 AM. Non-compliance can be fined up to K5,000,000 (€4,456) or with imprisonment.
- Pre-approval - Under regulation 5 of Gaming and Lotteries (Advertising and Marketing) Regulations, 2025, All ads must be vetted and approved by the Malawi Gaming and Lotteries Authority (MAGLA) before release, showing licensee’s name, approval, and addiction warning.
- Prohibited Content: Ads cannot:
 - Promote harmful, criminal, or anti-social behaviour.
 - Suggest gambling solves personal/financial issues or is an investment.
 - Link gambling to self-esteem, toughness, or priority over family/work.
 - Imply skill affects chance games, mislead on odds, use lewd content, exploit cultural beliefs, or mention credit services.
- Protecting Vulnerable Groups: Ads must be socially responsible, avoiding harm to children/vulnerable persons and display minimum age (18+).
- Avoid targeting kids/vulnerable groups via appealing content, influencers, or portraying gambling as maturity.
- Not use player data to target problem gamblers.

Malawi

- **Placement Limits:** Ads cannot be placed in venues for children (e.g., schools, educational facilities, places where kids convene) or places of worship.
- **Format Rules:** Limited ads must include key info or link to it (one click for digital).

Violations of these restrictions incur fines. The Gaming and Lotteries Act 2022 prohibits Unsolicited Ads, i.e. sending spam ads is banned, with fines up to K15,000,000 (\$8,600 USD).

6. What taxes are imposed on businesses operating in the online gambling sector?

Under the Taxation Act, betting companies are subject to corporate income tax at 30% of their taxable income in Malawi. The corporate income tax rate is standardised for both local and foreign companies, i.e., 30%.

On or around 21 November 2025, Malawi passed the Taxation (Amendment) (No. 2) Act, 2025, which introduces a Minimum Alternate Tax (MAT) of 0.5% of turnover. Companies will be required to pay either the standard corporate income tax at 30% of taxable profits, or 0.5% of turnover, whichever is higher. The MAT will apply only to companies with annual

turnover exceeding MWK 5 billion (approximately USD 2.85 million, using an exchange rate of MWK 1751/USD) and that have been operating for more than three years. Any amount paid in excess of the MAT will be treated as a tax credit, which can be offset against future tax liabilities.

The threshold for the supernormal profit tax has been reduced from MWK 10 billion (USD 5.71 million) to MWK 5 billion (USD 2.85 million). As a result, profits below MWK 5 billion will continue to be taxed at 30%. Profits of MWK 5 billion and above will be taxed at 40%.

Under the Taxation (Amendment) (No. 1) Act, 2025, the withholding tax (WHT) on winnings from betting, gambling and lotteries was set at 10%. The recently passed Taxation (Amendment) (No. 2) Act, 2025 increases this rate from 10% to 15%.

In addition, a 15% excise tax applies to gross lottery revenues, and this will be fully enforced, particularly for radio and television stations.

A Non-Resident Tax of 15% (final) applies to the gross income of non-residents.

Betting and gaming services remain exempt from VAT under section 20 of the VAT Act, read together with the First Schedule, which expressly lists “betting and gaming including lotteries” as exempt supplies. Notwithstanding this exemption, Malawi has increased the VAT rate generally from 16.5% to 17.5%.

7. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

Regulatory Trends - The focus is on enforcing the various regulations on online gaming, gambling or lotteries. i.e. stricter player protection and underage bans. MAGLA enforce a total prohibition on under-18 gambling, with K20 million fines for violations. Workshops and awareness campaigns target operators (e.g., Betway's training commitments), emphasizing self-exclusion systems and addiction prevention.

Civil Litigation Trends: Litigation remains low, with no major reported cases in 2024-2025 specifically on online gambling. Focus is on regulatory enforcement rather than civil suits.

Malta

Key Contacts



Robert Zammit
Partner, WH Partners
T: +35 62 092 5100
robert.zammit@whpartners.eu



Donna Bugelli
Senior Associate, WH Partners
T: +35 62 092 5100
donna.bugelli@hpartners.eu

Malta

1. What are the main applicable governing laws with regard to online gambling and betting?

The main legislative instrument regulating the provision of gaming services in Malta is the Gaming Act of 2018 (Chapter 583, Laws of Malta) (the “**Act**”), superseding and replacing the previous legal framework. The Act, which came into force, together with a number of regulations adopted by ministerial decree and directives published by the MGA on 1 August 2018, adopts a horizontal regulatory approach, covering authorisations for both business-to-business (“**B2B**” or “**Critical Gaming Supply**”) and business-to-consumer (“**B2C**” or “**Gaming Service**”) gambling operations.

The result is a tiered framework: an act of parliament, buttressed by subsidiary legislation (regulations) and other binding (directives and rulings) and non-binding instruments (guidance notes). This type of regulatory set-up provides increased flexibility in the application of the law, following fundamental principles set out in the principal legislation, i.e. the Act). Rules, processes and requirements applicable to gambling operators are laid down in subsidiary legislation, made by ministerial decree, and in instruments published by the MGA allowing for the more technical requirements applicable to the sector and which are most susceptible to change, to be amended, in response to societal changes and technological advancements, without requiring renewed parliamentary assent.

This primary piece of legislation has been further augmented by a series of ancillary legislative instruments, encompassing both regulations and directives. Of considerable note are:

- The Gaming Authorisations Regulations (Subsidiary Legislation 583.05) regulating the types of authorisations which may be granted by the Malta Gaming Authority (“**MGA**”) to persons offering a Critical Gaming Supply or a Gaming Service from Malta or to persons in Malta.
- The Compliance and Enforcement Regulations (Subsidiary Legislation 583.06) setting out the compliance requirements for B2B and B2C licensees. and
- The Player Protection Regulations (Subsidiary Legislation 583.08) providing responsible gaming obligations on operators and player protection safeguards.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Any persons seeking to offer a gaming service or providing a critical gaming supply from Malta or to a person in Malta, or through a Maltese legal entity, requires authorisation from the MGA or be in possession of an explicit exemption from licensing from the MGA. The MGA is the sole authority responsible for issuing B2C or B2B licenses.

Malta

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, at present, any legal person can apply to obtain a B2B or B2C licence from the MGA.

Furthermore, the MGA is empowered to issue recognition notices over B2C and B2B gaming licences issued by other EU/EEA states, permitting the holder to carry out the gaming activity authorised under the licence, to be performed in or from Malta.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The Maltese regime considers four types of games:

Type One gaming services: these are games of chance wherein participants play against the house. The outcome is ascertained by a random number generator and encompasses casino-style offerings, inclusive of roulette, blackjack, baccarat and poker when contended against the house, as well as lotteries, secondary lotteries and virtual sports competitions.

Type Two gaming services: these refer to games of chance where participants play against the house, but the outcome is not determined randomly. Instead, it is contingent upon the result of an external event or competition unrelated to the game of chance. The operator mitigates its risk by adjusting the odds presented to the participant.

Type Three gaming services: these are games of chance wherein participants do not play against the house. The operator does not bear the gaming risk but accrues revenue via a commission or other fees based on either the stakes or the prize. This category includes player-versus-player games such as poker and bingo, betting exchanges and other games that generate revenue through commissions.

Type Four gaming services: this category pertains to controlled skill games, in particular fantasy sports.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

In terms of the Act, providing a service and/or supply which requires authorisation without the necessary authorisation and aiding or abetting such activity is considered a criminal offence. The penalty for criminal offences against the Act is punishable by means of a fine ranging between €10,000 and €500,000 and/or to a term of imprisonment of not more than 5 years. There are aggravating factors for which the penalty might be higher. Additionally, there is discretion to impose a penalty of up to €500,000 for each infringement as an alternative to criminal court proceedings which may result in imprisonment.

Malta

6. Are there any restrictions on online gambling and betting advertising?

Yes, all advertising on online gambling and betting (commercial communications) is regulated by the Gaming Commercial Communications Regulations (Subsidiary Legislation 583.09, Laws of Malta). Commercial communications must be socially responsible, particularly with respect to minors and vulnerable persons, and they must not be unsolicited or targeted towards self-excluded players.

Additionally, the Gaming Commercial Communications Regulations sets out several limitations on commercial communications, some of which include that they must **not**:

- portray, condone or encourage criminal or socially irresponsible behaviour;
- suggest that gaming can be a resolution to social, educational, professional or personal problems;
- portray gaming as an alternative to employment or as socially attractive; and
- provide false or misleading information about the chances of winning.

The Gaming Commercial Communications Regulations further include rules on the information that is required to be displayed on all commercial communications.

In Malta, there is a broad prohibition on gambling advertising in public places. This means that advertising for gambling activities is generally not permitted in areas that are accessible or visible to the general public such as public transport or billboards, although some exemptions apply, such as locations frequented mainly by tourists, including airports, hotels and holiday complexes, conference or events specifically organised in relation to gaming sector, and newspapers/magazines.

7. What taxes are imposed on businesses operating in the online gambling sector?

Companies incorporated in Malta operating in the gambling sector are subject to tax on their worldwide income at 35%. Maltese companies may claim deductions on their expenditures as long as the expenses are wholly and exclusively incurred in the production of their income. Malta operates a system of full imputation. Coupled with the tax refund mechanism available to shareholders, Maltese companies may benefit from an effective tax rate of up to 5% on taxable profits.

From VAT point of view, the standard VAT rate in Malta is 18%. This applies on the provision of RNG casino type games and poker, when their supply is made in Malta. The provision of certain games, such as live casino games, event betting and betting exchanges, lotteries and bingo are exempt from VAT when their place of supply is considered to be Malta.

Malta

Gambling operators are subject to the payment of a gaming tax calculated at the rate of 5% of the gaming revenue generated where they offer gambling services to players that are physically present in Malta. No gaming tax is levied in Malta where the players reside outside of Malta.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

There has been an influx of gaming related litigation in Malta, mainly with respect to player claims against Malta licensed operators which offered/are offering their gaming services in other jurisdictions. These cases are initially decided against the operator by the courts in such other jurisdictions. The claimants then file a request for a garnishee order against the operator in the Courts of Malta.

The Gaming Act was amended during 2023, where wording was introduced in order to emphasise that as a principle of public policy no action shall lie against a licensed operator and/or current and/or former officers and/or key person of such licensed entity for matters relating to the provision of a gaming service or against a player for the receipt of such gaming service if such action conflicts with or undermines the legality of the provision of the gaming service in or from Malta by virtue of a licence issued by the Malta Gaming Authority (MGA, or the "Authority") and relates to authorised activity which is lawful in terms of the Gaming Act and other applicable regulatory instruments. As a result of this, we would expect that a court of law in Malta would refuse recognition and/or enforcement in Malta of a foreign judgment or decision given regarding an action as mentioned above.



Mozambique

Key Contacts



Eduardo Calu
Managing Partner, SALC
Eduardo.Calu@salc.dlapiperfrica.com

Mozambique

1. What are the main applicable governing laws with regard to online gambling and betting?

- Law no. 14/2023, of 28 August, which approves the Anti-Money Laundering Law, as amended by Law no. 3/2024, of 22 March;
- Law no. 9/2012 of 8 February, which approves the Law of Social and Amusement Games (“Social and Amusement Games Law”);
- Law no. 1/2010 of 10 February, which approves the Law of Games of Fortune and Chance (“Gambling Law”);
- Decree no. 59/2023 of 27 October, which approves the Regulation for the Registration and Licensing of Providers Electronic Service Intermediaries and Operators of Digital Platforms;
- Decree no. 53/2023, of 31 August, which approves the Regulation of the Anti-Money Laundering Law;
- Decree no. 17/2012 of 5 July, as amended by Decree no.

66/2022, of 30 November, and the republication of Decree no. 17/2012, Decree no. 33/2018, of 28 May, which approves the Social and Amusement Games Regulation (“Social Games and Amusement Regulations”);

- Decree No. 64/2010, of 31 December, as amended by Decree No. 4/2017, of 1 March, and Decree No. 65/2022, of 30 November (“Gambling Regulation”).

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes, the law requires license to operate gambling and betting activities.

2.1 For Social and Amusement Games: It is necessary to apply for a license to operate such activities¹ which will allow the licensed entity to carry out activities such as: bingo, lotteries, *totobola*, *totoloto*, raffles, mutual betting, contests and virtual games².

2.2 For gambling games the operation of these activities is reserved to the State and may only be carried out through an administrative contract awarded to limited share companies incorporated under the laws of the Republic of Mozambique³. The granting of a license follows the final award of such a contract, meaning that obtaining the license is subject to a prior competitive bidding process⁴.

¹Article (7)(1) of the Law of Social and Amusement Games.

²Article (3)(a) of the Law of Social and Amusement Games.

³Article 10 of the Regulation of the Gambling Games.

⁴Article 23(1) of the Regulation of the Gambling Game

Mozambique

2.3 For online gambling and betting, the legislation states that virtual casinos or mobile casinos (which include games of chance on computer systems) may be operated with authorization from the Minister overseeing tourism. Social games, including virtual games (played using electronic means and electronic platforms of communication such as mobile phones, computers, the internet, and others), are also subject to the license included in point 1 above.

It should be noted that, notwithstanding the above, under Decree no. 59/2023 of 27 October, Digital Platform operators are also subject to be especially registered and licensed with National Institute of Information and Communication Technologies (INTIC). Therefore, while it is not clear if, under the gambling and betting legislation, the special license for virtual casinos or mobile casinos is enough and removes the need for INTIC's licensing – our opinion and experience tells us that INTIC specific registration and licensing for digital platforms will also be required. Therefore, operators are advised to consult with INTIC before implementing online platforms.

3. What online games are allowed (eg sports betting, casino, poker, bingo)?

Social games: bingo, lotteries, totobola, totoloto, lotto, raffles, mutual bets, contests, and virtual games.

Amusement games: billiards, foosball, prize displays, and amusement machines.

Gambling games: baccarat, baccarat (or "chemim de fer"), baccarat with two open-bank boards; baccarat with two unlimited-bank boards, french bank, blackjack, boule, craps, cussec, twelve-numbers, ecarté, fantan, dice Fantan, keno, automatic machines or "slot machines", pai kao, poker, american roulette, french roulette, sap-i-chi (or twelve-card game), thirty-forty.

Virtual games: virtual casinos or mobile casinos (which include games of chance on computer systems) and virtual games (played using electronic means and electronic platforms of communication such as mobile phones, computers, the internet, and others).

4. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes.

For Social and Amusement Games: main sanctions are fines ranging from ten to twenty times the national minimum wage may be imposed, depending on the highest wage established for the financial sector. Additionally, authorities may seize equipment, materials, valuables, and other assets that constitute instruments or proceeds of the violation. In the most severe cases, such as unauthorized operations—penalties may include the permanent closure of the business⁵.

For gambling games fines range from ten to twenty times the national minimum wage in addition to other accessory measures, such as the seize equipment, materials, valuables, and other assets that constitute instruments or proceeds of the violation or permanent closure of the business⁶.

The Anti-Money Laundering Law also establishes applicable sanctions, as follows⁷:

⁵Article 67 and 68 of the Law of Social and Amusement Games.

⁶Article 119 and 120 of the Regulation of the Gambling Games

⁷Article 80 and 81 of the Anti-Money Laundering Law..

Mozambique

When the violation is committed within the scope of the activity of a non-financial entity:

- with a fine of one million to five million meticaais, if the offender is a legal entity;
- with a fine of three hundred thousand to three million meticaais, if the offender is an individual.

Additional measures:

- revocation or suspension of the authorization granted for a period of three years, depending on the severity, to carry out the activity, in the case of a repeat offense, in the case of liability of legal entities.
- prohibition, for a period of one to ten years, from holding a management, leadership, or executive position in legal entities, or from acting in legal or voluntary representation, in the case of liability of individuals;
- prohibition from carrying out business activities directly or indirectly, for a period of six months to three years;
- placement under enhanced supervision by the competent authority;
- closure of the activities that served to commit the crime for a period of one to ten years;
- placement in dissolution proceedings;
- publication of the conviction at the expense of the offender;
- expulsion from the country after serving the sentence, in the case of a foreigner.

5. Are there any restrictions on online gambling and betting advertising?

Yes.

- For Gambling (Decree n. 64/2010 of 31 December,): advertising requires prior authorization from the competent authorities. Articles 38 and followings establishes that is mandatory to obtain authorization before advertising gambling, and it is a contravention to advertise without authorization from authority.
- For Betting (Decree n. 33/2018 of 28 May): there is no explicit requirement for prior authorization for advertng. nevertheless, operators are advised to consult with relevant authorities to ensure compliance with applicable legislation.

6. What taxes are imposed on businesses operating in the online gambling sector?

The businesses operating in online gambling sector are subject to Specific Tax Regime which is regulated by Law No. 1/2010, of 10 February ("Gambling Law"), Decree No. 64/2010, of 31 December, as amended by Decree No. 4/2017, of 1 March, and Decree No. 65/2022, of 30 November ("Gambling Regulation").

Mozambique

According to Article 80 of the Gambling Law, entities that wish to operate in gambling are required to pay for the award of the concession to operate games.

In addition, the concessionaires are obliged to pay Special Tax on Gambling (Article 81(1) of the Gambling Law), which is levied on the gross revenues resulting from the exploitation of gambling, after the payments of prizes to the players, in a percentage fixed in the concession contract and also stamp duty at the rate of 5%, as per the Article 13 of the Schedule Annexed to the Stamp Duty Code.

The concessionaires and their shareholders are exempt from Corporate Income Tax and other taxes of any nature, that are levied on the profit from the exploitation of gambling, plus customs duties, VAT and excise duty on imported capital goods and materials, intended exclusively for the implementation, rehabilitation, expansion or upgrading and start-up of casino developments, as per the Article 84 of the aforementioned law. Please also note that the operation and practice of gambling, as well as social entertainment games, under the terms provided in the applicable legislation,

together with the corresponding commissions and all transactions subject to the special gaming tax, including the price of tickets, access vouchers, or admission tickets for gaming areas, are exempt from VAT.

However, according to Article 81(2) of the Gambling Law, the concessionaires that exercise any other activities other than the operation of games are subject to the general tax regime and so, the applicable taxes in the general tax regime, which are the following, would become applicable:

- Corporate Income Tax (CIT) – to the income of the corporate entities or other entities with headquarters or effective management in Mozambique (resident entities), in their worldwide income, at the tax rate of 32%. For payment of non-resident services providers withholding tax at the rate of 20% applies, unless more attractive rates apply under double taxation agreement.
- Personal Income Tax (PIT) – the gains in cash effectively paid or made available, derived from social entertainment games, namely, lotteries, raffles, betting, lotto, public lotto, bingo, draws, competitions and others, regulated by the

Social Games and Amusement Law (Law No. 9/2012 of 8 February), fall under the fifth category of the Personal Income Tax, and such gains are subject to withholding tax at the rate of 10% as per Article 57 (3)(c) of the Law No. 33/2007, of 31 December (Personal Income Tax Code) and so, although the tax is due by the player, the obligation to withhold and deliver the tax due falls with the gaming company.

Apart from the CIT, PIT, VAT and Stamp Duty discussed therein, the entity shall register for NUIT purposes (i.e. Tax ID), declare the commencement of activities, communicate any changes that may occur to the NUIT or commencement of activities data, comply with PIT, CIT and VAT obligations within the deadlines established by Law.

Mozambique

There are also laws applicable for betting sector in Mozambique, namely, Law No. 9/2012 of 8 February ("Social Games and Amusement Law") and the corresponding Regulations approved by Decree No. 17/2012 of 5 July ("Social Games and Amusement Regulations") and according to Article 19 of the Law, together with Article 54 (1) of the Regulation, entities operating in this sector are subject to the general tax regime, which includes, CIT, PIT, customs duties on the imports, Stamp Duty, Property transfer Tax, Real Estate.

Lastly, it should be noted that new rules for the taxation of digital services are expected to be approved soon. According to the draft bill, non-resident providers of services used in Mozambique, including the provision of software, platforms, algorithms, or digital infrastructures, will be subject to VAT in Mozambique through withholding tax at the rate of 16% applied by the service recipient. In principle, these new rules are also expected to cover the taxation of service providers in online gambling sector.

7. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

Mozambique's gambling sector in 2025/2026 is characterized by gradual regulatory modernization, increased AML enforcement, and emerging civil litigation risks, particularly linked to licensing, advertising, and consumer claims. Operators must actively monitor legal developments and strengthen

compliance frameworks. Regulatory trends are:

- **Exclusion Mechanisms for Players**
 - The regulator has signaled the development of mechanisms to periodically exclude certain players from platforms for responsible gambling purposes.
 - While this practice has been discussed publicly (e.g., in statements by the General Inspector), it is not yet codified in Mozambican law, unlike in countries such as Portugal.
 - Operators should monitor developments closely and be prepared to implement exclusion measures when formal guidance is issued.
- **Anti-Money Laundering (AML) Compliance**
 - AML obligations are being actively implemented and monitored.
 - Mozambique remains under the FATF grey list, prompting frequent legislative updates to align with international standards.
 - The most recent amendment affecting gambling operators was Decree 66/2022 of 30 November, which updated regulations for social and amusement games.
 - Operators should ensure robust KYC, transaction monitoring, and reporting systems to remain compliant.

Mozambique

- **Licensing and Enforcement Updates**

- The licensing framework continues to apply strictly to social/amusement games and gambling games.
- Enforcement actions are becoming more proactive, with authorities monitoring compliance with both licensing and operational obligations.

- **Civil Litigation Trends**

Disputes Related to Licensing and Compliance

- Operators may face lawsuits or administrative challenges related to licensing conditions, operational compliance, or advertising rules.
- Regulatory non-compliance (including advertising without authorization or AML violations) can trigger civil claims or administrative penalties.

Consumer Protection and Player Claims

- Emerging trend: players challenging operators for contractual or transactional disputes, e.g., unfair exclusion, payout delays, or mismanagement of accounts.
- Operators are advised to strengthen internal dispute resolution mechanisms and maintain clear records to mitigate potential litigation.



New Zealand

Key Contacts



Rachel Taylor

Partner

T: +64 27 255 5715

rachel.taylor@dlapiper.com



Wendy Smith

Senior Associate

T: +64 4 474 3206

wendy.smith@dlapiper.com

New Zealand

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Gambling Act 2003 (Gambling Act).
- Gambling (Prohibited Property) Regulations 2005.
- Racing Industry Act 2020 (Racing Industry Act).

With regard to the advertisement of gambling

- Gambling Act.
- Advertising Standards Authority's "Gambling Advertising Code".
- Fair Trading Act 1986.

2. Does offering online gambling and betting activities require a licence from the local authorities, or can they be offered freely?

Offering online gambling is generally prohibited, but a licence can be applied for if, in addition to other requirements, the gambling is a lottery that will be conducted by a society or

corporate society (generally non-commercial / not for profit organisations) and the purpose of the gambling is to raise money for (and the net proceeds will be applied to) a charitable or non-commercial purpose.

Online gambling and betting is referred to as "*remote interactive gambling*", being "*gambling by a person at a distance by interaction through a communication device or the conduct of gambling by a person at a distance by interaction through a communication device*".

Remote interactive gambling is prohibited unless it is:

- gambling by a person in New Zealand conducted by a gambling operator outside New Zealand, provided:
 - the overseas operator does not advertise in New Zealand; and
 - the gambling is not "*racing betting*" or "*sports betting*";
- class three gambling (discussed below) in the form of a lottery conducted by a gambling operator that holds a class three licence that allows the gambling operator to conduct a lottery;
- a "*sales promotion scheme*" in the form of a lottery

conducted in New Zealand;

- offered by the Lotteries Commission; or
- offered by TAB New Zealand.

"*Racing betting*" means the types of betting conducted by TAB New Zealand on horse and greyhound racing (whether run at racecourses within or outside New Zealand).

"*Sports betting*" means the types of betting conducted by TAB New Zealand on any sporting event, or on any contingency arising from a sequence of sporting events (whether held within or outside New Zealand).

Exchange betting and spread betting are not captured by the prohibition on racing and sports betting, but are specifically defined and advice should be sought in order to confirm any betting falls outside of these categories.

A law change is expected in December 2026 requiring overseas providers of online casino gambling to be licensed in order to provide online casino gambling to persons in New Zealand.

New Zealand

3. Is it currently possible to apply for a licence to offer online gambling and betting activities?

A class three licence can be applied for in order to conduct online gambling that is a lottery.

Among other requirements, in order to obtain a class three licence:

- the gambling must be conducted by a society or corporate society;
- the purpose of the gambling must be to raise money for a charitable purpose or non-commercial purpose that is beneficial to the whole or a section of the community;
- the net proceeds from the gambling must be applied or distributed to a charitable purpose or non-commercial purpose that is beneficial to the whole or a section of the community;
- the total prize pool must exceed NZD5,000;
- rules set by the Department of Internal Affairs for class three lotteries must be complied with; and
- certain required information must be provided with the application and as part of the investigation into whether the licence application should be approved.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

For overseas providers, as long as they do not advertise in New Zealand, any online gaming other than racing or sports betting is allowed. However, as noted above, online casino gambling by overseas providers may soon require licensing.

With a class three licence (discussed above) advertising and offering online gaming that is a lottery is allowed.

5. Are there penalties and fines for offering online gambling and betting activities without a local licence?

Yes.

Breaches of the Gambling Act can result in fines of up to NZD50,000 for a body corporate, or NZD20,000 for an individual or up to one year of imprisonment.

A person who publishes or arranges to publish, in New Zealand, an overseas gambling advertisement commits an offence and is liable on conviction to a fine not exceeding NZD10,000.

New Zealand

6. Are there any restrictions on online gambling and betting advertising?

Yes. The restrictions depend on the type of gambling, detailed below.

Advertising overseas gambling is expressly prohibited by the Gambling Act. An overseas gambling advertisement is a form of communication that:

- publicises or promotes gambling that is outside New Zealand or a gambling operator who is outside New Zealand; or
- is reasonably likely to induce people to gamble outside New Zealand.

Advertising illegal local gambling is prohibited by the Gambling Act.

Advertising legal local gambling (for example, a sales promotion scheme in the form of a lottery) must comply with the Advertising Standards Code. The Advertising Standards Code is based on two principles:

- gambling advertisements must be prepared and placed with a high standard of social responsibility to consumers and to society; and
- gambling advertisements must be truthful, balanced and not misleading.

7. What taxes are imposed on businesses operating in the online gambling sector?

There are several taxes and duties imposed on New Zealand gambling operators. Summarised below are the main New Zealand taxes and duties which can apply to offshore providers of online gambling to New Zealand consumers.

Goods and Services Tax (GST)

Offshore gambling operators with users in New Zealand, and whose total New Zealand sales exceed NZD60,000, may be required to register for and charge GST at 15% on sales to New Zealand resident consumers.

Consumption Charge

Offshore gambling operators can also be required to pay a Consumption Charge in respect of bets that it takes on racing and sporting events, held in or outside New Zealand, from New Zealand resident consumers. The Consumption Charge is a 10% charge on gross betting amounts received by an offshore gambling operator from betting on sports and racing by New Zealand resident consumers.

New Zealand

Amendments to the Racing Industry Act in June 2025 mean that consumption charges have been repealed and are being phased out. Consumption charges still apply to racing and sports bets taken by offshore operators from people in New Zealand prior to 28 June 2025 on events which occur after that date. These consumption charges must still be paid if those bets pay out on a date after 28 June 2025.

Offshore Gambling Duty

An Offshore Gambling Duty also applies to online gambling provided by offshore operators to New Zealand resident consumers. The rate of Offshore Gambling Duty is currently 12% of the offshore gambling profits. Offshore gambling profits are, broadly, calculated as the amounts received from New Zealand resident consumers, minus the prizes paid to New Zealand residents, minus any offshore betting amounts (being any amount on which a Consumption Charge is payable). The Offshore Gambling Duty is the equivalent of the Casino Duty, which applies to New Zealand operators.

We note that proposed changes to the Gambling Duties Act 1971 are expected to increase the Offshore Gambling Duty rate to 16% which, if passed in its current state, will come into force on 1 January 2027.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

There appears to be an increased focus on regulating overseas gambling operators' reach in New Zealand. The prohibition on overseas providers offering sports betting and racing betting to persons within New Zealand (even if they have not advertised) came into force in mid 2025, and the licensing of overseas online casino gambling providers is expected to occur in 2026.

Norway

Key Contacts



Hugo Munthe-Kaas

Partner

T: +47 9 364 2214

hugo.munthe.kaas@dlapiper.com

Norway

1. What are the main applicable governing laws with regard to online gambling and betting?

- The Norwegian Gambling Act of 2022 (*Pengespilloven*)
- The Gambling Regulation (*Pengespillforskriften*)

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Under Norwegian law, all forms of gambling and betting activities are prohibited unless explicitly authorized by statute. According to the Norwegian Gambling Act, anyone offering gambling services in Norway must have a permit, unless an exception is specified in the law.

One such exception is found in Section 10 of the Gambling Act, which authorizes a state-owned company to operate as a gambling provider. This company, Norsk Tipping AS, is granted a government-sanctioned monopoly on offering betting games and gambling services in Norway.

Another exception is outlined in Section 22 of the Norwegian Gambling Act. This provision allows individuals and organizations to offer gambling with an annual turnover of up to 200,000 NOK without a permit, provided the profits are directed towards non-profit purposes. However, these gambling activities cannot be conducted on digital platforms and must be limited to a local or regional scope.

There are no exceptions for internet-based gambling and betting activities, and the Norwegian Gambling and Foundation Authority is not authorized to grant such permits. Therefore, these activities are prohibited in the Norwegian market.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

No, Norway does not have a licensing regime for online gambling and betting activities.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

No online games are allowed.

However, under the EEA Agreement, a company outside Norway may lawfully offer online gambling and betting activities to Norwegian players, provided that the service is not specifically targeted at the Norwegian market. The legality of cross-border online gambling services to Norwegian players must be determined on a case-by-case basis. According to case law, it is not sufficient for the website to merely avoid using a Norwegian domain (".no") or to host its server outside Norway. Other relevant factors, such as the language and currency used on the website, as well as the nature of advertisements, must also be considered. Additionally, it may be relevant to assess whether the company behind the activity has connections to Norway and whether the gambling company actively tries to circumvent the gambling and betting ban.

Norway

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Unlawful online offering of betting or gambling games within the Norwegian jurisdiction, whether directly in Norway or by targeting Norwegian players from abroad, is subject to both administrative and criminal penalties. According to Section 37 of the Gambling Act, violating the gambling ban can result in fines and imprisonment of up to three years, with the latter applying in cases of severe violations.

6. Are there any restrictions on online gambling and betting advertising?

Yes. According to Section 6 of the Norwegian Gambling Act, gambling and betting advertising is only permitted if the underlying service is explicitly authorized by statute and the marketing is necessary to inform about the gambling offer and to direct the desire to gamble towards responsible and safe options. Additionally, it is prohibited to market gambling to children or to individuals who have opted out of such marketing with the gambling provider.

7. What taxes are imposed on businesses operating in the online gambling sector?

The general Norwegian corporate income tax rate of 22% applies. Depending on the

circumstances, withholding tax obligations may also apply.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

In recent years, several measures have been introduced to reduce the number of problem gamblers. The most significant is the new Gambling Act, introduced in 2023, which has intensified efforts against gambling problems and imposed stricter requirements for responsible gaming.

The new regulations grant the Norwegian Gaming Authority greater authority to regulate marketing pressure aimed at Norwegian consumers and provide clearer guidelines against illegal marketing by influencers and unauthorized gambling operators. Consequently, case law from the Norwegian Gambling and Foundation Authority in 2024 demonstrates intensified inspections to combat illegal operators, particularly targeting companies outside Norway that cater to Norwegian players. To support these efforts, DNS blocking and similar mechanisms have been introduced to prevent access to illegal gaming sites.

As a result of the new regulations, the number of cases related to violations of the gambling ban is expected to increase in 2025.



Philippines

Key Contacts



Roy Enrico C. Santos
Managing Partner, PJS Law
T: +63 920 964 3310
rcsantos@pjslaw.com

Philippines

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

P.D. 1869, as amended by Republic Act No. 9487, also known as "*Consolidating and amending Presidential Decrees Nos. 1067-A, 1067-B, 1067-C, 1399 and 1632, relative to the franchise and powers of the Philippine Amusement and Gaming Corporation*" (**PAGCOR**).

Executive Order No. 13, s 2017 - Strengthening the fight against illegal gambling and clarifying the jurisdiction and authority of concerned agencies in the regulation and licensing of gambling and online gaming facilities, and for other purposes.

Rules and Regulations for Philippine Offshore Gaming Operations, Philippine Amusement and Gaming Corporation, 2016.

Republic Act No. 7922, also known as "Cagayan Special Economic Zone Act of 1995."

Republic Act No. 9490, as amended by Republic Act No. 10083, also known as "Aurora Pacific Economic Zone and Freeport Act of 2010."

Republic Act No. 9728, also known as "Freeport Area of Bataan (FAB) Act of 2009."

Responsible Gaming, Code of Practice, Philippine Amusement and Gaming Corporation, Version 6.0,

2021.

P.D. 1602, as amended by Republic Act No. 9287, also known as "*An act increasing the penalties for illegal numbers games, amending certain provisions of Presidential Decree No. 1602, and for other purposes.*"

Republic Act No. 10175, also known as "Cybercrime Prevention Act of 2012."

Republic Act No. 12312, also known as the "Anti-POGO Act of 2025".

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities can be offered only with a license from the Philippine Amusement and Gaming Corporation (**PAGCOR**) if the entity wants to operate in most of the Philippines.

For entities looking to operate in the Cagayan Special Economic Zone and Free Port, Aurora Pacific Economic Zone and Freeport, and Freeport Area of Bataan, the authorities of each respective area have the power to grant licenses for online gambling and betting activities. For the Freeport Area of Bataan, its authority's power to grant online gambling licenses is subject to PAGCOR's approval and supervision.

Philippines

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes. A Philippine Inland Gaming Operator (PIGO) license is required for services that cater exclusively to Philippine nationals inside the Philippines. At the moment, it's only PAGCOR that issues PIGO licenses.

On the other hand, offshore gaming operations, or services that cater exclusively to foreigners outside the Philippines, are now banned in the Philippines pursuant to Republic Act No. 12312, or the "Anti-POGO Act of 2025." Accordingly, Philippine Offshore Gaming Operator (POGO) licenses previously issued were withdrawn, revoked, or cancelled permanently.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

The following are allowed:

- RNG-based (random number generator) or "live" dealer gaming, including table games, slots, other card, wheel and dice games, skill games, arcade-type games Sports betting;
- online bingo;
- e-sabong/e-cockfighting:
 - as of 17 June 2022, operations of all e-sabong/e-cockfighting are suspended pursuant to the directive of the President, as contained in a Memorandum from the Executive Secretary to PAGCOR dated 3 May 2022;

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. According to section 2 of Executive Order No. 13, s. 2017, illegal gambling is defined as being "*committed by any person who, in any manner, shall directly or indirectly take part in any game scheme ... when such game scheme is not authorized or licensed by the government agency duly empowered by law or its charter to license or authorize the conduct of such games, or is conducted in a manner that violates the terms and conditions duly prescribed by the said government agency*".

However, there was a 2012 Court of Appeals Decision, involving British Grand Vision International Co., which ruled that internet gambling is not among those illegal acts penalized solely by P.D. 1602, as amended by Republic Act No. 9287.

Notwithstanding said 2012 Court of Appeals case, the trend at the moment is for law enforcement authorities to charge perpetrators of illegal online gambling with a violation of P.D. 1602, as amended, in relation to Republic Act No. 10175 (Cybercrime Prevention Act of 2012). A prosecution under Republic Act No. 10175 is authorized if a perpetrator commits a crime with the use of information and communications technologies. However, no authoritative court decision has yet been given on these cases.

The penalties under P.D. 1602 ranges from two years' to 12 years' imprisonment or a fine ranging from PHP5,000 to PHP10,000.

Philippines

The penalties under R.A. 9287 ranges from 30 days' to 20 years' imprisonment. If the offender is a government employee and/or public official, the penalties under R.A. 9287 ranges from 12 years' to 20 years' imprisonment and a fine ranging from PHP3,000,000 to PHP5,000,000.

Except for specific violations and prosecution under other laws which already provide specific penalties, penalties under R.A. 12312 range from six to 12 years imprisonment and a fine from PHP300,000 to PHP500,000,000.

6. Are there any restrictions on online gambling and betting advertising?

Yes. Section 14 of Republic Act No. 7610, as amended by Republic Act No. 9231 forbids the employment of a child as a model in any advertisement directly or indirectly promoting gambling.

Section VII of Responsible Gaming, Code of Practice, Philippine Amusement and Gaming Corporation, Version 6.0, 2021 requires that gambling advertising materials must be socially responsible and must not portray, encourage, or condone gambling behavior that could lead to financial harm, or suggest that gambling can be a solution to financial problems. Gambling advertisements should not be directed to people under the age of 21 and should not imply that a player's skill can influence the outcome of a gambling activity. Lastly, billboards that promote

gambling activities must not be located within a 200 m radius from schools and places of worship/churches, horse racing outlets, public markets, informal settler and resettlement areas.

7. What taxes are imposed on businesses operating in the online gambling sector?

The gaming income of online casinos is taxed at a rate of five percent (5%) on gross receipts, in lieu of other direct and indirect internal revenue and local taxes.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

Aside from the enacted of R.A. No. 12312, a key development in the country's regulatory landscape is that bills were currently filed in the Senate and House of Representatives to prohibit and penalize local online gambling in the Philippines.

Poland

Key Contacts



Tomasz Rudyk

Partner, Advocate

T: +48 22 540 7424

tomasz.rudyk@dlapiper.com



Paweł Matej

Senior Associate, Advocate

T: +48 22 540 7410

pawel.matej@dlapiper.com

Poland

1. What are the main applicable governing laws with regard to online gambling and betting?

Act of 19 November 2009 on Gambling Games

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes, it requires a license. The online license can only be issued in relation to betting and promotional lotteries. Other forms of online gambling are covered by the state monopoly.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, in relation to games not covered by a state monopoly. Thus, it is possible to obtain a license for online betting and promotional lotteries.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The Polish law allows all forms of gambling to be offered online. Please note that the state has a monopoly over online gambling, the only exceptions being betting and promotional lotteries.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

A natural person who is responsible for online gambling and betting activities without a required license or in contravention of applicable provisions may be subject to criminal liability of up to 3 years of imprisonment.

Gambling operator that is responsible for provision of unlicensed online gambling can be also subject of administrative fine up to approx. EUR 400,000 (the liability cap is revised yearly and the exact amount of fine depends on the type of violation).

6. Are there any restrictions on online gambling and betting advertising?

As a rule, gambling advertising is not permitted. The online betting is an exception.

It is possible to advertise online gambling by licensed operators, however, this is subject to numerous restrictions relating to content (the ad cannot be directed to minors or suggest any beneficial effects of betting), channel (for instance, TV and radio ads cannot be broadcasted between 6 AM and 10 PM; no ads are also permitted in press directed to minors or on the covers of newspapers and magazines) and mandatory announcements concerning the risks connected with gambling.

Please note that it is also possible for licensed online gambling operators to sponsor public events – this allows to display the name of a licensed online gambling operator.

Poland

7. What taxes are imposed on businesses operating in the online gambling sector?

The only online gambling games that are not covered by a state monopoly are betting and promotional lotteries. No taxes are imposed on promotional lotteries.

The tax rate for online betting is set at 12%. Most Polish online betting operators apply this rate to payments made to customers and accordingly adjust payouts.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

The key trend that we observe is the focus on enforcement. The authorities are very active in updating the official registry of websites used for unlicensed gambling (if a website is placed in the registry, it is blocked in Poland and no financial transactions are permitted on this website).

Moreover, the authorities are also focused on combating the use of promotional lotteries as a disguise for an unlicensed gambling.

Portugal

Key Contacts



Inês Teixeira

Partner

T: +351 213 583 693 /+351 964
050 556

ines.teixeira@pt.dlapiper.com

Portugal

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Decree-Law no. 66/2015, dated April 29, as last amended by Law no. 2/2020, dated March 31 - Framework for Online Gambling and Betting (*Regime Juridico dos Jogos e Apostas Online (RJO)*).
- Portuguese Service of Gambling Regulation and Inspection (*Serviço de Regulação e Inspeção de jogos (SRIJ)*) - within Turismo de Portugal) Regulations, Instructions and Guidance - published on <https://www.srij.turismodeportugal.pt/pt/jogo-online/regulamentos-instrucoes-e-orientacoes/>.

With regard to Anti Money Laundering

- Law no. 83/2017, dated August 18, as last amended by Law no 99-A/2021, dated February 31 - Anti Money Laundering and Terrorism Financing Measures.

With regard to the advertisement of gambling

- Decree-Law no. 330/90, dated October 23, as last amended by Law no. 30/2019, dated April 23 - Publicity Code (*Codigo da Publicidade*).

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

The offering of online gambling and betting activities requires a license that must be applied for with the SRIJ. The license is valid for a period of three years, which can be extended on a three-year basis.

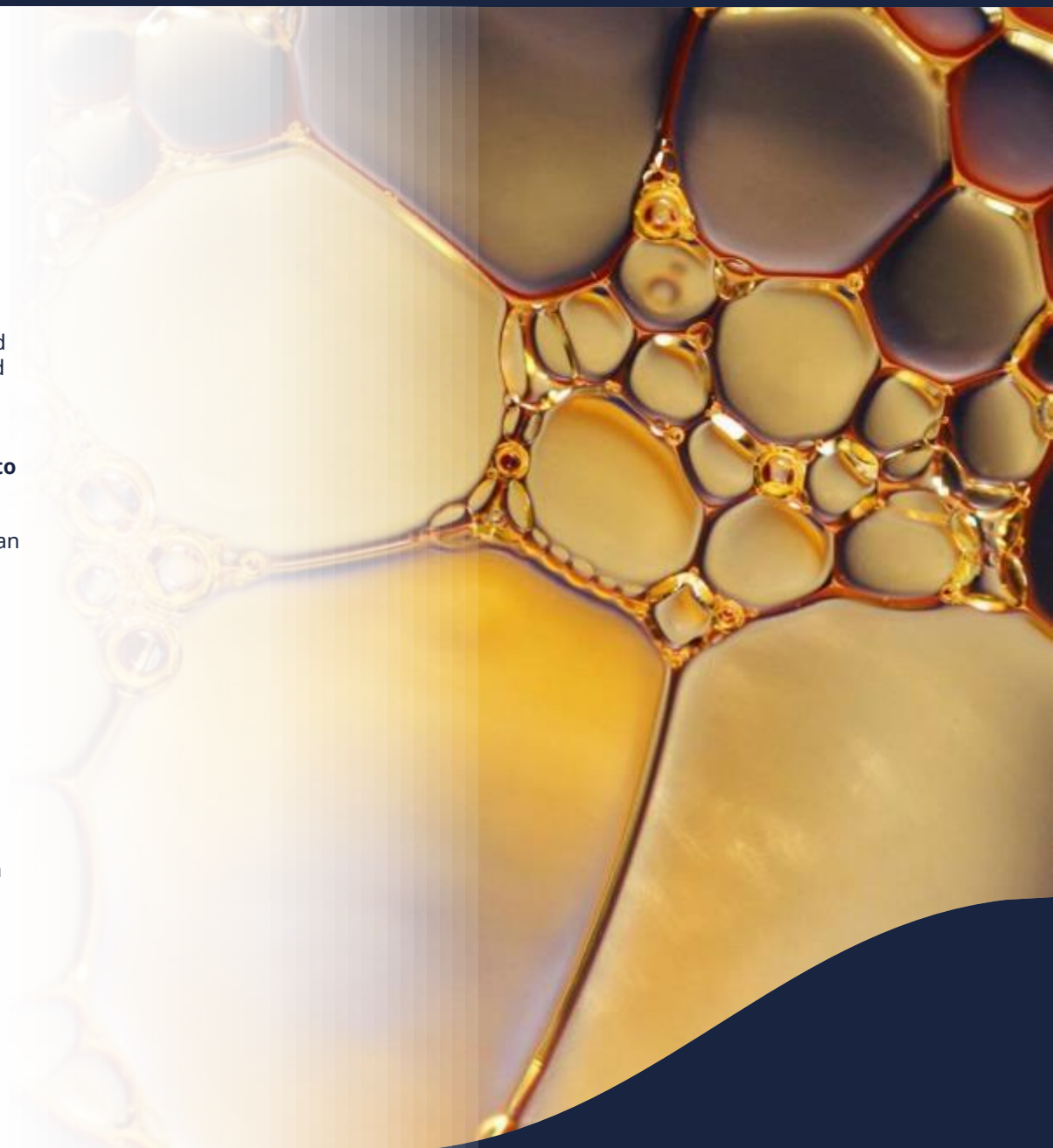
3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, applications for online gambling licenses can be submitted to the SRIJ at any time.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

As per article 5 of the RJO, the following online games are allowed:

- fixed-odds sports betting;
- mutual and fixed-odds horse race betting;
- games of chance - this category includes:
 - Baccarat punto banca/Baccarat punto banca Macau;
 - French Banque;
 - Blackjack/21;
 - Bingo;
 - Slot Machines;



Portugal

- Tournament Poker;
- Poker (namely, Omaha, Hold 'Em and Synthetic);
- Caribbean Stud Poker; and
- American and French Roulette.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Illegal operating, promotion, organization, consent or availability of online gambling and betting activities constitutes a crime punished with a maximum imprisonment of five years or a fine up to 500 days.

RJO also imposes fines for misdemeanors resulting from noncompliance with the applicable rules. Misdemeanor fines range between €2,500 and €1 million or 10% of the operator's yearly turnover.

6. Are there any restrictions on online gambling and betting advertising?

The framework regarding online gambling and betting advertising is stated on the Advertisement Code (Decree-Law no. 330/90, dated October 23, as last amended by Law no. 30/2019, dated April 23). The rules concerning online gambling are, generally, the same that apply to land-based activities. In general terms, the advertising of gambling and betting must be conducted in a socially responsible manner, respecting the protection of minors, and other vulnerable risk groups and must not:

- demean non-players;
- appeal to aspects relating to obtaining easy winnings;
- suggest success, social achievement or special skills as a result of gambling; or
- encourage excessive gambling practices.

As regards specific obligations:

- the following are expressly prohibited:
- any advertising of gambling and betting which is aimed at or uses minors in the message;
- any advertising of gambling and betting in schools or other infrastructures intended to be frequented by minors;
- advertising gambling and betting within 250 meters in a straight line from schools or other infrastructures intended to be frequented by minors.
- In locations where events intended for minors are being held or in which they are taking part as the main participants, as well as in commercial communications and advertising of such events, there must be no reference, whether explicit or implicit, to gambling and betting.

Online gambling operators cannot be associated, by any reference or marketing mention, to loans.

Portugal

7. What taxes are imposed on businesses operating in the online gambling sector?

In Portugal, online gambling is exclusively subject to a special monthly online gambling tax (IEJO), which varies on the basis of the type of games:

- **Sports Betting:** 8% of turnover. Betting exchange (fixed-odds sports betting in which players play against each other) 35% of GGR.
- **Online Casino and Bingo:** 25% of GGR.
- **Horse Racing:** fixed-odds horse racing 8% turnover, totaliser/pari-mutual horse racing 25% of GGR and betting exchange (where the operator's sole revenue comes from commissions charged on games where players play against each other) 35% of GGR.

Income from activities subject to the IEJO is exempt from general Corporate Income Tax and Stamp Duty.

8. What are the current key trends in regulatory and civil litigation for gambling

operators in the local country?

A significant trend in regulatory litigation is the increased focus on enforcing advertising regulations (particularly as a development of the Good Practices Handbook on online gambling advertising created by the Portuguese Regulator).

There are several legislative initiatives being discussed in the Parliament to change the existing regime and to impose certain prohibitions on gambling advertising and sponsorships,

No massive litigation is pending. Most regulatory cases refer to the challenging of fines imposed by the regulator for failure to comply with self-exclusions, minors' protection and wager and deposit limitations. In the civil litigation area, online gambling operators are receiving several civil claims mainly in connection with the suspension of the gambling accounts and retention of the funds due to fraud suspicious.



Romania

Key Contacts



Livia Zamfiropol

Partner

T: +40 37 21 55 809

livia.zamfiropol@dlapiper.com

Romania

1. What are the main applicable governing laws with regard to online gambling and betting?

The main applicable laws regarding online gambling and online betting are the following normative acts:

- 2.1 Government Emergency Ordinance No. 77/2009 on the organisation and operation of games of chance (GEO 77/2009);
- 2.2 Government Decision No. 111/2016 for the approval of the Methodological Norms for the implementation of Government Emergency Ordinance No. 77/2009 on the organisation and operation of games of chance (GD 111/2016);
- 2.3 Government Emergency Ordinance No. 20/2013 on the establishment, organisation and functioning of the National Gambling Office; and
- 2.4 Government Decision No. 298/2013 on the organisation and functioning of the National Gambling Office.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

The online gambling and betting activities require a license from the local authorities. Romanian legislation regulates the following types of licences:

- 2.1 **Class 1 licence and related authorisation/s** – these are the permits that must be obtained by a B2C operator in order to offer gambling services on the Romanian market (irrespective of whether it relates to land-based or online gambling);
- 2.2 **Class 2 licence** – this licence is required for B2B providers specialised in the gambling industry which are supplying products/services to B2C operators licensed in Romania;
- 2.3 **Class 3 licence** – this licence is granted by the benefit of the law to the Romanian National Lottery, which has a legal monopoly over the organisation of land-based and online lottery games.

Class 1 and Class 2 licences are readily available, provided that the respective B2C or B2B operators meet the applicable licensing requirements. The Class 3 licence is granted only to the Romanian National Lottery.

The Class 1 licence is valid for ten years and may be renewed for identical periods of time, while the authorisation is generally granted for one year (with the exception of the authorisation for land-based temporary games, which is valid for three months) and must be renewed/prolonged on an annual basis.



Romania

The Class 2 licence is also valid for ten years, subject to the payment of the annual licence fee within the applicable deadline.

As a particularity of the Romanian legislation, B2B licences are not granted for specific products (such as a specific set of games, gambling platforms, etc) but refer to generic B2B activities – for example, “production and distribution of gambling software”, “provision of hosting facilities”, etc.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

According to the Romanian legislation only operators registered in Romania or legal persons legally established in a Member State of the European Union or EEA or in the Swiss Confederation, which have registered a permanent establishment in Romania and at the level of which the revenues from the organization and operation of gambling activities are fully recognized, the right to organize and exploit the gambling activity under the conditions foreseen by the GEO 77/2009, on the basis of a gambling license for each type of activity, as they are classified in the Romanian law, and of a gambling operating authorization which are directly exploited by the license holder.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

- Betting activities are permitted under Romanian law, and the gambling legislation

expressly regulates three types of online betting: fixed-odds betting, exchange betting and mutual betting.

- Online bingo is permitted, and the online bingo licence covers also keno games.
- Online casino is permitted, and the casino licence covers online poker and online slot-machine gaming.
- Online poker is permitted, and is included in the category of online casino games.
- Tombola/raffles games are permitted under the Romanian legislation as a category of online gambling.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, pursuant to GEO 77/2009 conducting any gambling activity without a license or authorization constitutes a criminal offence and is sanctioned by imprisonment from one month to one year or a fine according to Article 23 of GEO 77/2009. There are other activities, such as sending misleading information to regulator, that constitute criminal offence and are sanctioned by imprisonment from 6 months to 2 years. The same GEO 77/2009 also imposes administrative fines for failure to comply with the provisions related to online gambling licenses, the maximum limit of fines can reach RON 200,000 (approx. EUR 40,000).



Romania

6. Are there any restrictions on online gambling and betting advertising?

Yes. Advertising and publicity for games of chance authorized on the national territory shall be carried out in compliance with the principles of:

- the protection of minors and the prevention of their access to these types of gambling;
- ensuring the integrity and transparency of the operations carried out by and through the organizers of such games of chance, as well as a fair gaming system, supervised and constantly monitored and verified from the point of view of security and fairness of the activities carried out;
- preventing and combating criminal activities that may be carried out through these types of gambling;
- ensuring a balanced and equitable development of the different types of gambling in order to avoid destabilizing the economic sectors concerned;
- the implementation of a continuous process of updating the regulations in this field of activity, with a view to diminishing and limiting possible vulnerabilities of this economic sector to potential criminal activities, as well as to reducing exposure to the risk of money laundering and financing of terrorist acts, tax fraud, cybercrime, and the prevention of offenses related to public order, national security and public health.
- develop and implement a program to protect players against gambling addiction.

Contracts having as object the promotion of brands, platforms, applications or gambling activities by placing advertising messages in localities and on public roads or by means of a television service, as well as any act modifying the value of the contract shall be communicated to the National Gambling Office by the gambling organizer within 5 working days from the date of conclusion. Such obligation shall not apply to contracts concluded by gambling organizers with sports entities or sports federations, which require the latter to promote their products in stadiums or sports halls. The organizers of games of chance must pay the promotion tax for gambling activities.

Also, advertising, marketing or any promotional activity regarding gambling activities and games of chance for which there is no license and authorization, according to this GEO 77/2009, constitutes an administrative offence and is sanctioned by a fine and seizure of the amount derived from the illegal activity.

As novelty brought by the new audiovisual code adopted by the National Audiovisual Council (CNA), starting 6 October 2025 it is prohibited to broadcast advertisements for gambling featuring public figures from the world of politics, culture, science, sports, or other individuals who, due to their notoriety in the online environment, may encourage participation in such games.

Romania

7. What taxes are imposed on businesses operating in the online gambling sector?

For the operation of an online gambling business, different taxes are imposed, like fees for the annual gambling license fee, administrative fee, responsible gaming contribution which are calculated in relation to the turnover or to the type of license.

The fees and taxes owed by online gambling operators are:

- The annual contributions for responsible gambling due by online gambling operators is from EUR 5,000 to EUR 500,000 for class 1 and from EUR 1,000 to EUR 15,000 for class 2.
- The annual taxes to be paid by online gambling operators: for class 1 operators is fixed to EUR 300,000; for class 2 operators is EUR 20,000; for class 3 operators has is EUR 200,000.
- The guarantee covering the non-payment risk for 2025 is as follows: for online gambling operators (except for online casinos) the guarantee is EUR 2.000.000 and for online casino operators the guarantee is EUR 5,000,000, irrespective of the organiser's income.
- The annual tax related to the authorisation for the exploitation of online gambling operations is computed by applying a percentage of 30% but no less than EURO 480.000 for class 1 and class 3 operators.
- For lottery-type games, except for video lottery: 8% applied to the licensed operator's gambling revenue. The tax is paid in full to the state budget by the 25th of

the following month for the previous month, as calculated by the organizer.

- Administrative fees: (i) documentation analysis fee: € 3,500 payable upon submission of the application for a remote gambling license, together with the submission of the documents provided for in the GEO 77/2009; (ii) license issuance fee: €10,500/license; (iii) fee for the analysis of the documentation for the application for a gambling authorization: 250 euro, upon submission of the application for the operating authorization; (iv) fee for the analysis of the documentation for the application for the integration of new games/certification of games on the authorized remote gambling platform: 250 euro, upon submission of the application.
- An advertising tax of 5% is charged on the value of the advertising contracts.

The standard tax on corporate income is 16%.

8. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the local country?

At the moment, there are legislative proposals for more restrictive gambling advertising, such as a ban on advertising on public and private buildings in Bucharest or ban of gambling venues on the ground floor of apartment buildings. There is also a legislative proposal that could allow local authorities to decide whether or not to authorize gambling activity within their jurisdiction, to locate these activities in certain areas, or to establish a special annual fee to be paid by the licensed operator.

Singapore

Key Contacts



Philip Lee

Partner

T: + 65 9771 0052

philip.lee@dlapiper.com

Singapore

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

Gambling is strictly regulated in Singapore so as to maintain law and order as well as minimize potential harm to society.

In Singapore, gambling activities are mainly governed by the following statutes and their respective subsidiary legislations:

- *Remote Gambling Act 2014* (the RGA) which regulates remote gambling and remote gambling services affecting Singapore.
- *Betting Act 1960* (the BA) which regulates common betting houses, betting in public places and bookmaking.
- *Common Gaming Houses Act 1961* (the CGHA) which regulates common gaming houses, public gaming and public lotteries.
- *Private Lotteries Act 2011* (the PLA) which regulates private lotteries.
- *Casino Control Act 2006* (the CCA) which regulates, among other things, the operations of casinos and gaming in casinos.

With regard to the advertisement of gambling

Advertising and the promoting of gambling activities are regulated under various laws, regulations and advisories in Singapore, including:

- **Remote Gambling Act 2014** - it is an offence under the RGA for a person to publish, or authorize the publication of, a remote gambling service advertisement in Singapore, and promote in Singapore, or by any conduct (inside or outside Singapore) authorize, the promotion in Singapore of, any remote gambling, unless exempted.
- **Betting Act 1960** - it is an offence under the BA for any person to advertise that a place is opened, kept or used as a common betting house or betting information center in Singapore or outside of Singapore, or in any other manner invite or solicit any person to commit a breach of any of the provisions of the BA.

The above prohibition on advertising does not apply to the Singapore Totalisator Board (the STB), any totalisator agency appointed by the STB and any agent appointed by the STB to operate or conduct any totalisator, lottery, betting or gaming activity. The STB is a statutory board under the purview of the Ministry of Finance of Singapore and holds the legal rights to operate horse racing and totalisators, lotteries (4D, TOTO and Singapore Sweep) as well as sports betting and horse betting in Singapore.

Singapore

The restrictions on advertisements in relation to totalisator, lottery, betting or gaming activity of the STB and its appointed agents are set out in the Singapore Totalisator Board (Advertisements) Regulations 2010, which include restrictions on the contents, timing, frequency, duration as well as manner of publication or distribution of gaming advertisements.

- **Common Gaming Houses Act 1961** - prohibits the announcement or publication, by oral or written means, that a place is a common gaming house, or in any other manner, that invites or solicits any person to commit a breach under the CGHA.
- **Private Lotteries Act 2011** - prohibits any person or society to promote any private lottery without a valid permit.
- **Casino Control Act 2006** - prohibits advertising or promotions relating to a casino except with the approval of the Authority and in accordance with the subsidiary regulations under the CCA.

The Casino Control (Advertising) Regulations 2010 sets out the regulations on casino advertising and promotions including, among other things, the prohibition against the publication or distribution of casino advertisements or carrying out of casino promotions (unless prior approval of the Authority has been obtained), permitted advertising and promotion, prohibited advertising as well as interviews and media releases.

- **Advertising Standards Authority of Singapore's Advisory on Gambling Advertisements and Promotions** - this advisory sets out the principles and guidelines on marketing communications that promote gambling, and in particular, it reiterates that marketing communications that promote gambling are not allowed unless approved by the relevant authority under the relevant gambling laws and regulations in Singapore.

Proposed changes to gambling laws in Singapore

It should be noted that the current gambling laws in Singapore will soon be amended to ensure that Singapore's laws and regulatory approach towards gambling keep pace with the evolving gambling landscape and remain effective.

On February 14, 2022, two draft laws, the Gambling Control Bill (the GC Bill) and the Gambling Regulatory Authority of Singapore Bill (the GRA Bill), were introduced for their first reading in the Singapore parliament. The draft laws seek to address the increased accessibility of gambling products and the blurred lines between gambling and gaming. If passed, the GC Bill and the GRA Bill will result in an overhaul and consolidation of the current regulatory regime for gambling in Singapore. Key changes will include:

- Under the GRA Bill, the Gambling Regulatory Authority of Singapore (the GRA) will be established as the sole regulator of the entire gambling landscape in Singapore. The Ministry of Home Affairs of Singapore (the MHA) aims to establish the GRA around mid-2022.

Singapore

- The GC Bill will consolidate and replace the existing non-casino gambling laws, namely the BA, CGHA, PLA and RGA. The GC Bill will cover unlawful gambling offences and regulation of non-casino gambling. Some of the key changes introduced by the GC Bill include amending the definition of "gambling" to make it technology-neutral to cover existing and emerging gambling products, defining and exempting social gambling and introducing licensing for key gambling products and class licensing regimes for lower-risk gambling products (for example, mystery boxes sold by retailers).

In the MHA's press release on the "First Reading of Gambling Regulatory Authority of Singapore Bill and Gambling Control Bill" published on February 14, 2022, it was mentioned that the Casino Control (Amendment) Bill will be tabled at a later date to enhance GRA's effectiveness in regulating casinos and ensure the continued relevance of Singapore's casino regulations. It was also mentioned in the press release that details of the Casino Control (Amendment) Bill will be presented in due course.

On March 11, 2022, the GC Bill and the GRA Bill were read for a second time and passed by the Singapore Parliament. In this regard, certain provisions in the Gambling Control Act 2022 (the GCA) in relation to certain amendments of the PLA came into effect on June 1, 2022 and the rest of the provisions in the GCA are expected to come into effect on August 1, 2022.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

In general, Singapore adopts a prohibitive stance towards gambling. Gambling activities are generally prohibited unless exempted or licensed. Accordingly, persons who wish to offer online gambling and betting activities are advised to carefully consider the regulatory and licensing regimes applicable to their activities.

We outline below certain exemptions and licenses available for online gambling and land-based gambling activities:

Online Gambling

REMOTE GAMBLING ACT 2014

It is an offence under the RGA for a person to provide a Singapore-based remote gambling service, whether or not the remote gambling service has a foreign-customer link or a Singapore-customer link. A person guilty of such offence could be fined between SGD20,000 to SGD500,000 and/or be imprisoned for up to seven years.

A Singapore-based remote gambling service is defined under the RGA as one where:

- the service is provided in the course of carrying on a business in Singapore;
- the central management and control of the service is in Singapore; or
- where the service is provided to customers using an internet carriage service, all or any of the relevant internet content is hosted in Singapore.

Singapore

Under the RGA, a remote gambling service has a foreign customer link if none of the customers is physically present in Singapore, whether or not an individual who is physically present in Singapore is capable of becoming a customer of that service; and a remote gambling service has a Singapore customer link if any of the customers is physically present in Singapore.

Certificate of Exemption

Under the RGA, a person who provides a Singapore-based remote gambling service with a Singapore customer link may apply for a certificate of exemption, unless the gambling service falls within the exemptions in the Remote Gambling (Exempt Persons) Order 2015 (the RGEPO). The RGEPO exempts ad hoc lotteries (ie incidental lotteries, customer lotteries and non-commercial organization lotteries) conducted by the use of remote communication.

The certificate of exemption may be issued only if the Minister is satisfied that it is in the public interest to do so. In determining whether it is in the public interest to issue a certificate of exemption, the Minister may have regard to, and give such weight as the Minister considers appropriate to, all of the following matters:

- Whether the applicant is established, incorporated, registered or otherwise based in Singapore so as to aid the enforcement of any condition of the certificate of exemption, if issued.
- Whether any director or key officer of the applicant has been convicted of one or more offences in

Singapore which, in the Minister's opinion, renders the director or key officer unsuitable to be a director or key officer of an exempt operator.

- Whether the applicant is a nonprofit entity that distributes the moneys forming part of its funds to public, social or charitable purposes in Singapore.
- Whether the applicant has a consistent track record of compliance with legal and regulatory requirements applicable to it, whether in relation to remote gambling or otherwise and whether in Singapore or elsewhere.

The Minister may take into account such other matters and evidence as may be relevant in determining whether it is in the public interest to issue a certificate of exemption. The Minister may impose such conditions as the Minister considers appropriate.

Each certificate of exemption is valid for such period as may be specified in the certificate and may be extended thereafter, with or without additional conditions, for such further periods as may be specified.

Ad hoc exemption

The Minister may, by order in the Gazette, exempt any person or class of persons from all or any provisions of the RGA, either generally or in a particular case and subject to such conditions as the Minister may impose.

Singapore

Land-based gambling

BETTING ACT 1960

Broadly speaking, it is an offence under the BA to be involved or interested in common betting houses or betting information centers, and publishing information relating to any horse race or sporting event for illegal betting or wagering, subject to exemptions. Depending on the offence, criminal sanctions such as fines and/or imprisonment can apply.

Exemptions from the provisions of the BA may be obtained from the Minister. Such exemptions, if granted, may be subject to conditions. An exemption may be granted generally or in respect of a particular case.

Exemptions have been granted to the main gambling operators (ie the STB and Singapore Pools (a wholly-owned subsidiary of STB)) in Singapore in respect of public lotteries, horse racing and sports betting.

COMMON GAMING HOUSES ACT 1961

Broadly speaking, it is an offence under the CGHA for a person to be involved in or interested in a common gaming house or a public lottery, subject to exemptions. Depending on the offence, criminal sanctions such as fines and/or imprisonment can apply.

There are certain prescribed exemptions in respect of certain circumstances and organizations including:

- public lottery conducted by a business organization for the purposes of promoting the sale of any product or service
- public lottery promoted by certain organizations such as a charity or an institution of public character
- public lottery promoted as an incident of any fair, dance, dinner, sporting or athletic event or other entertainment of a similar character
- gaming conducted in any premises owned or used by a private body

Such prescribed exemptions are subject to certain conditions.

Separately, a person or organization may apply for an exemption from all or any of the provisions of the CGHA in respect of any public lottery or gaming conducted under the control or supervision of such person or organization. The Minister may grant an exemption subject to conditions. An exemption may be granted generally or in respect of a particular case.

PRIVATE LOTTERIES ACT 2011

Private lottery permit

The PLA prohibits the promotion or conduct of any private lottery unless a permit has been obtained.

Singapore

"Lottery" under the PLA means any game, method, scheme or device where money or money's worth is distributed or allotted in any manner depending upon or to be determined by chance or lot. This applies whether the lottery is held, drawn, exercised or managed either in whole or in part in or outside Singapore.

"Private lottery" is defined under the PLA as a lottery in which tickets or chances are offered for sale only to members of a society which is established for purposes not connected with gaming, wagering or lotteries and such number of guests of each member as the Minister for Home Affairs may prescribe by regulations.

The permit may be granted either in respect of a particular private lottery or in respect of a series or a number of private lotteries to be promoted within such period of time as may be specified in the permit. The validity period of the permit will be for a period as specified in the permit.

In respect of a permit, the permit officer may impose any conditions relating to the promotion and conduct of a private lottery that they may think fit but must in all cases impose the following conditions:

- No profit is to accrue to any individual person from the conduct of the lottery.
- No commission either in money or money's worth, including by way of free tickets or chances, is to be payable in respect of the sales of tickets or chances.

It is an offence under the PLA for a person to promote

or conduct any private lottery without a valid permit. Depending on the offence, criminal sanctions such as fines and/or imprisonment can apply.

Ad hoc exemption

The Minister may, by order and either generally or for any period specified in the order and subject to such conditions as may be stated in the order, exempt from all or any of the provisions of the PLA any social welfare society promoting a private lottery for purposes conducive to the welfare of the public or any class thereof.

CASINO CONTROL ACT 2006

Casino License

Under the CCA, a person must not operate a casino without a valid casino license in force. A person who contravenes such prohibition is guilty of an offence and will be liable on conviction to a fine of up to SGD200,000, and in the case of a continuing offence, to a further fine of up to SGD20,000 for every day or part of a day during which the offence continues after conviction.

In addition to imposing on that person any other punishment for the offence of operating a casino without a casino license, the Singapore court is to order the payment by that person of a sum which is equal to that person's gross gaming revenue for the period that the offence was committed, and any such payment ordered is recoverable as a fine.

Singapore

At any particular time during the period ending on (and including) December 31, 2030, the CCA limits the number of casino licenses in force to two. As at the date of this guide, there are already two casino operators in Singapore which have been issued casino licenses, namely Marina Bay Sands Pte. Ltd. and Resorts World at Sentosa Pte. Ltd.

A casino license may be granted subject to such conditions as the Authority thinks fit. If an application is granted, the casino license is granted for a term, subject to the conditions and for the location specified in the license. The period for which the casino license is granted will be specified in the particular license.

Ad hoc exemption

The Authority may, with the approval of the Minister, by order, exempt any person or premises or any class of persons or premises from all or any of the provisions of the CCA, subject to such terms or conditions as may be specified in the order.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, people who wish to engage in remote gambling and land-based gambling activities may apply for the relevant licenses and exemptions, as outlined above.

However, there is a limit of two casino licenses that can be in force at any time during the period ending on (and including) December 31, 2030, as noted above. As at the date of this guide, there are already two casino licenses being granted to each of Marina Bay Sands Pte. Ltd. (MBS) and Resorts World at Sentosa Pte. Ltd. (RWS). MBS's casino license was renewed for three years with effect from April 26, 2022, and RWS's casino license was renewed for three years with effect from February 6, 2022.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Depending on the nature and format of the online games, games which constitute "gambling" under the RGA will not be allowed, unless exempted. The RGA regulates gambling activities conducted via remote communications (for example,

the internet). A person providing a Singapore-based remote gambling service with a Singapore-customer link may apply for a certificate of exemption as discussed above.

"Gambling" is defined under the RGA as betting, gaming and/or participating in a lottery, and "gaming" means playing a game of chance (this refers to games that involve both an element of chance and an element of skill or games that only involve an element of chance) for money or money's worth. In this regard, "money's worth" means anything recognized as equivalent to money and includes virtual credits, virtual coins, virtual tokens, virtual objects or any similar thing that is purchased within, or as part of, or in relation to, a game of chance.

In respect of the scope of the RGA, the Infocomm Media Development Authority of Singapore (the IMDA) had in its news release entitled "Remote Gambling Act: Clarifications on the Scope of Social Games" which was last updated on June 10, 2019, clarified that the RGA does not target games that do not allow players to convert in-game credits to money or real merchandise. However, the RGA will prohibit casino-style games which give players a chance to win money or real-world merchandise.



Singapore

In addition, the IMDA also clarified that the RGA does not cover games that do not, as part of the game design, enable players to receive money or money's worth consequent to the outcome of that game. Therefore, the following types of games will not be covered by the RGA:

- Games which do not allow players to win, through an in-game facility, money or real-world merchandise which can be exchanged for money.
- Games which allow players to purchase or exchange game credits or tokens, but do not provide in-game facility to convert these game credits or tokens to money or real-world merchandise which can be exchanged for money.
- Games which allow players to purchase, gain or exchange game enhancement features, for example, weapons, skills, but do not provide in-game facility to convert these game enhancement features to money or real-world merchandise which can be exchanged for money.
- Games which rank players but do not provide in-game facility to convert these ranking positions to money or real-world merchandise which can be exchanged for money.

The IMDA also clarified that, as a general rule, the RGA does not prohibit mechanisms to reward players for their skill, provided that these are not within casino-style games or are not used as a means of facilitating syndicated criminal activity.

The guidelines above should be carefully considered as there is a fine line between what constitutes "gambling" under the RGA and what does not. Under the RGA, it is unlawful to provide remote gambling services. This prohibition applies to various persons involved in the remote gambling operations including persons providing Singapore-based remote gambling service; and persons outside of Singapore providing remote gambling services to customers physically present in Singapore. The consequences of getting the analysis wrong can result in criminal sanctions (for example, fines and imprisonment).

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. For a breach of gambling laws, criminal sanctions can apply that will vary depending on the type of offence committed.

See also "Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?" and "What online games are allowed (eg sports betting, casino, poker, bingo)?" above for more information on the penalties.

6. Are there any restrictions on online gambling and betting advertising?

Yes. See "What are the main applicable governing laws with regard to online gambling and betting?" for more information on the restrictions on advertising and promotion of gambling.



Slovakia

Key Contacts



Michaela Stessl
Country Managing Partner
T: + 421 2 59202 122
michaela.stessl @dlapiper.com



Mario Repak
Associate
T: + 421 2 59202 122
mario.repak @dlapiper.com

Slovakia

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to online gambling and betting, the following legal regulations apply:

- Act No. 30/2019 Coll. on Gambling Games and on the Amendment to Certain Acts, as amended ("**Gambling Act**");
- Act No. 297/2008 Coll. on Protection against Money Laundering and Financing of Terrorism, as amended;
- Act No. 452/2011 Coll. on Electronic Communications, as amended ("**E-Communications Act**");
- Decree of the Ministry of Finance of the Slovak Republic No. 142/2019 Coll. governing requirements for technical equipment and systems used in the operation of individual types of gambling, including details of deposits, bets, and winnings for individual types of gambling;
- Decree of the Ministry of Finance of the Slovak Republic No. 60/2019 Coll. establishing the content and scope of

data entered in the register of foreign representations and the requirements for applications relating to the register of foreign representations;

- Decree of the Ministry of Finance of the Slovak Republic No. 134/2019 Coll. governing certain provisions of the Gambling Act and on amendments and supplements to certain acts;
- Decree of the Ministry of Finance of the Slovak Republic No. 437/2019 Coll. governing the requirements for applications for expert assessment of technical equipment and systems used in the operation of gambling games;
- Decree of the Ministry of Finance of the Slovak Republic No. 445/2020 Coll. establishing the scope and method of obtaining data on gambling from the server of the gambling operator or an entity authorized by it;
- Decree of the Ministry of Finance of the Slovak Republic No. 446/2020 Coll. amending Decree No. 134/2019 Coll. of the Ministry of Finance of the Slovak Republic exercising certain provisions of the Gambling Act and amending certain acts.

In addition, all guidelines of the Slovak Gambling Regulatory Authority (in Slovak: *Úrad pre reguláciu hazardných hier*) ("**Gambling Authority**") issued in Slovak language are accessible under: [Metodické usmernenia - URHH](#).

With regard to advertising of online gambling and betting, the following legal regulations apply:

- the Gambling Act;
- Act No. 147/2001 Coll. on Advertising and on the Amendments to Certain Acts, as amended ("**Act on Advertising**").

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes, offering online gambling and betting activities requires a local individual license issued by the Gambling Authority. It is generally required to fulfil the statutory conditions, submit an application for the particular license to the Gambling Authority and pay the respective fees for a license.

Slovakia

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, it is currently possible to apply for an individual license to offer online gambling and betting activities in accordance with the conditions set out by the Gambling Act.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Different types of online games are allowed, for instance betting, number lotteries, casino, bingo, poker, roulette, instant lotteries, card games or dice games.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, offering online gambling and betting activities without a local license is prohibited.

The promoting or operating of unlicensed gambling activities in Slovakia is considered a prohibited offer. The conducting of prohibited offer may lead to blacklisting of the particular website through which the prohibited offer is exercised.

Furthermore, the Gambling Authority may request the court to issue an order, in accordance with the Gambling Act and E-Communications Act, providers of electronic communications to block the access to the particular (blacklisted) website(s) in Slovakia.

Fines up to EUR 500,000, which may be imposed repeatedly up to EUR 1,000,000, can be imposed by the Gambling Authority.

6. Are there any restrictions on online gambling and betting advertising?

Yes.

A gambling game for which a local license has been granted can only be promoted in compliance with the conditions for gambling game operation specified in the individual license, the approved game plan and the requirements set out in the Gambling Act and Act on Advertising.

The promoting of unlicensed gambling activities in Slovakia is considered a prohibited offer (please see above).

7. What taxes are imposed on businesses operating in the online gambling sector?

The gambling and betting levy differs based on the acquired license and type of gambling and betting game. The levy from online betting is 27 % from the proceeds, but no less than 11% from the winnings paid to players in the respective calendar month. The levy from online gambling games (other than betting) is 27 % from the proceeds and in case of online gambling games, when players play against others, the levy is 27 % from the commission (amount collected for the right to participate as player in a gambling game).

According to the upcoming legislative changes effective from 1 December 2025, the levy rate will increase from current 27% to 30%.

Lotteries and similar games by a licensed operator are exempted from VAT in Slovakia.

Slovakia

8. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

Advertising Standards

The Code of Conduct for Responsible Advertising in Gambling is a result of a joint agreement between gambling operators and the Gambling Authority. The document contains 18 standardised ethical rules in the field of gambling advertising promoted on the territory of the Slovak Republic, to which a total of 39 entities, which account for almost 98% of the gambling market, have voluntarily subscribed. The aim is to strengthen existing legal standards and set self-regulatory rules to protect consumers and, in particular, minors. The Gambling Authority closely supervises, inspects and enforces compliance with the Code of Conduct for Responsible Advertising in Gambling on the part of betting advertisements, especially during international tournaments and global sporting events. This Code of Conduct for Responsible Advertising in Gambling is not legally binding, but any gambling operator may adhere to this Code. The

Code of Conduct for Responsible Advertising in Gambling is accessible under: [Kódex zodpovednej reklamy - URHH](#)

In addition to the above, the first arbitration proceedings held in accordance with the Code of Conduct for Responsible Advertising in Gambling have been initiated. To date, the first arbitration decision has been issued by the tribunal.

Legislative Stability

No upcoming amendments of the Gambling Act are known and therefore, we assume the legislative stability in this area.



Slovenia

Key Contacts



Jasna Zwitter-Tehovnik

Partner

T: + 43 1 531 78 1042

jasna.zwitter-tehovnik

@dlapiper.com

Slovenia

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Gambling Act (*Zakon o igrach na srečo*)
- Penal Code (contains provision regarding the organization of gambling without license or a concession)(*Kazenski zakonik*)
- Liability of Legal Persons for Criminal Offences Act (*Zakon o odgovornosti pravnih oseb za kazniva dejanja*)
- Rules on games of chance via the internet or other telecommunication means (*Pravilnik o prirejanju iger na srečo preko interneta oziroma drugih telekomunikacijskih sredstev*)

With regard to the advertisement of gambling

Gambling Act (*Zakon o igrach na srečo*)

The Consumer Protection Act (*Zakon o varstvu potrošnikov*)

The Consumer Protection against Unfair Commercial Practices Act (*Zakon o varstvu potrošnikov pred nepoštenimi poslovnimi praksami*)

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities can be offered only with a concession from the Slovenian government. According to the Gambling Act, the Republic of Slovenia has the exclusive right to organize games of chance on its territory (which also extends to online games of chance). Furthermore, pursuant to Article 3.a of the Gambling Act, games of chance on the internet or by other means of telecommunication can only be organized by legal entities that obtain a concession for the organization of classic gambling on a permanent basis or a concession to organize special gambling in casinos. The Gambling Act stipulates that for the organization of online games of chance, a concession for ongoing operation of classic games of chance is necessary.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes.

Licenses are available for card games and casinos. Licenses are not available for lotteries, sports and betting (monopoly).



Slovenia

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Online lottery, online bingo, online sports betting, online casinos.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes.

Fines for providing unlicensed games can range from EUR30,000 to EUR250,000 for legal entities and from EUR1,500 to EUR10,000 for their representatives, ie directors. Fines for accepting or distributing gambling payments and/or advertising or performing other services related to the organization of games of chance for entities who do not hold the necessary permit or government license, can range from EUR7,500 to EUR52,500 for legal entities and from EUR5,000 to EUR10,000 for their representatives, ie directors. Further sub-categories for specific circumstances are defined in the applicable legislation. There are no sanctions for a customer participating in unlicensed games.

6. Are there any restrictions on online gambling and betting advertising?

In Slovenia, advertising of gambling providers who do not have a concession is prohibited. Furthermore, gambling providers that do have a concession must comply with all relevant legislation.

South Korea

Key Contacts



Hyun Ho Eun

Partner, Kim & Chang
T: +82 3703 1068
hheun@kimchang.com



Brian Tae Hyun Chung

Partner, Kim & Chang
T: +82 2 3703 1078
thchung@kimchang.com

South Korea

1. What are the main applicable governing laws with regard to online gambling and betting?

Anyone seeking to engage in the online gambling and betting business in Korea should be mindful that online gambling is subject to strict gambling laws.

The following are some key governing laws with regard to online gambling and betting.

- **Criminal Code**

The Korean Criminal Code generally prohibits all forms of gambling, as well as operation of gambling businesses (Criminal Code Articles 246 and 247). Article 247 of the Criminal Code then provides that any person who establishes a gambling facility for profit (e.g., online casino) is subject to imprisonment for up to five (5) years or a criminal fine of up to KRW 30 million.

The Korean Supreme Court has defined “gambling” as an act of achieving monetary gain or loss through the wager of property on a game or activity based on chance. In the same vein, the Criminal Code does not distinguish among various types of gambling activities or games. If an activity or game involves the act of achieving monetary gain or loss through the wager of property, it will be deemed as gambling and regulated as such under the Criminal Code.

Operating an online casino which allows “cash-out” features constitutes gambling, and in fact, violators are often punished for opening a gambling facility (see Supreme Court Decision No. 2001Do5802 rendered on April 12, 2002, etc.).

- **Game Industry Promotion Act (“GIPA”)**

Pursuant to GIPA, all games serviced in Korea must receive a rating by a rating agency, such as the Game Rating and Administration Committee (“GRAC”) or one of the self-rating entities. Servicing a game without receiving a rating could result in a takedown order (GIPA Article 38) and punishment by imprisonment for up to five years or by a criminal fine of up to KRW 50 million (GIPA Article 44).

The GIPA defines a “speculative game” as a game that accompanies betting or cash-out features with the outcome determined by coincidence that may result in pecuniary gains or losses. If a game is found to be speculative game or in violation of GIPA or any other applicable law, the rating agency may refuse to rate the game, or the rating could be revoked retroactively.

The definition of a game being “speculative” in nature is somewhat broader than that of gambling. Essentially, “speculative games” are games from which players obtain economic benefit or suffer economic losses that are determined by chance. As a practical matter, the critical concept in this definition is whether winnings can be cashed out.

South Korea

When a game is found to be in violation of GIPA, from our experience, it is typically due to its speculative nature. For example, the following functions are strictly prohibited: (i) using a game to induce gambling or other speculative activities, (ii) promoting speculation by offering free gifts, or (iii) converting in-game currency into real money or facilitating such conversion. Ratings are refused for any games containing any of the foregoing function(s).

- **Act on Special Cases Concerning Regulation and Punishment of Speculative Acts (Speculative Acts Regulation Act)**

Online gambling and betting that fall beyond the reach of GIPA may also be regulated by the Speculative Act Regulation Act. If a business services a certain game involving online gambling or betting, it would be deemed to be engaged in a “speculative business” under the Speculative Acts Regulation Act. Such business needs to obtain a speculative business license from the local police department under the Speculative Acts Regulation Act. Because gambling is essentially a crime under the Criminal Code, as noted above, speculative business licenses are very difficult to obtain.

- **National Sports Promotion Act and Lottery and Lottery Fund Act**

Sports betting and issuance of lottery tickets are separately regulated under different set of laws and regulations. Sports betting is regulated by the National Sports Promotion Act and is allowed only under a license to issue sports promotion lottery

(Article 25). Lottery business is regulated by the Lottery and Lottery Fund Act and is allowed only under a license to issue lottery tickets (Article 4).

2. **Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?**

Operating online casinos which include “cash-out” features constitutes gambling under the Korean laws, and thus is per se prohibited in Korea. With respect to online casinos with no “cash-out” features, a license from the authorities will be required in order to service online gambling and betting games in Korea.

Under Articles 25 and 26 of GIPA, anyone wishing to operate a game-related business must obtain a license for game development business, game distribution business or game provision business, depending on the specific type of business. In addition, other general licenses could be required for online services, such as registration for e-commerce business and filing a report on value-added telecommunications business.

Additionally, under Article 21 of GIPA, all PC, online, mobile, console, and arcade games to be distributed or serviced in Korea must receive a rating from the Game Rating and Administration Committee (GRAC). However, Article 22, Paragraph 2 of GIPA provides that GRAC may refuse to rate a game if it's deemed to be a speculative game.

If operating a game is deemed to be a speculative business under the Speculative Acts Regulation Act, a speculative business license needs to be obtained from the local police department.

South Korea

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

It's possible to apply, but the chance of obtaining a license is low to none.

If a game involving online gambling and betting activities includes a cash-out function, GRAC would refuse to rate the game as a speculative game, and it would not be possible to service the game in Korea. Even without the cash-out function, GRAC can still refuse to rate the game for its speculative nature. Therefore, whether it would be possible to receive GRAC's rating for an online gambling and betting game would need to be determined on a case-by-case basis by examining the actual content of the game.

The speculative business license, casino license, sports betting license, and lottery license are granted only under very strict conditions, including having certain facilities. The likelihood of obtaining them is very low, especially for foreign businesses.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The type of gambling games that are eligible for rating, according to past rating practices of GRAC, is limited to poker, go-stop (i.e., a Korean card game), and sports betting games (collectively, "Web-board Game(s)"). Other gambling games, such as blackjack, roulette, and slots, are typically not rated and cannot be serviced, unless they can be played fully free of charge.

Web-board Games can be offered for fees, but the operation of Web-board Games remain subject to strict regulations under GIPA. For instance, (i) a user is only allowed to spend up to KRW 700,000 in the game per month (i.e., monthly limit), (ii) the maximum in-game currency a user may spend in a single game round is KRW 70,000 (i.e., per-round limit), (iii) automatic betting is prohibited, and (iv) selecting a counterparty in any game is prohibited to prevent users from illegally transferring in-game currency in a manipulative manner through match-fixing. Web-board Game regulations are subject to re-examination every two years, but so far, the regulations have not been dramatically amended due to the regulators' concerns about speculation. GIPA also contains other regulations against speculation, and therefore, businesses are advised to check such rules before servicing a game in Korea.

It is also worth noting that games offering NFTs/cryptocurrency are currently prohibited in Korea on the grounds that they are speculative in nature in violation of GIPA.

South Korea

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes.

Article 246 of the Criminal Code states that any person who engages in gambling activity will be punishable by a criminal fine of up to KRW10 million, and habitual gambling will be punishable by imprisonment for up to three years or a criminal fine of up to KRW20 million.

Article 247 provides that any person who establishes a gambling facility for profit (e.g., casino) is subject to imprisonment for up to five years or a criminal fine of up to KRW30 million.

To be clear, Article 246 applies to the individual gamblers, while Article 247 applies to the gambling facility operator.

Notwithstanding the general prohibition of gambling in the Criminal Code, offering gambling and betting activities with a special business license such as a speculative business license, a sports betting license, or a lottery license, as explained above, will not be subject to the above provisions of the Criminal Code to the extent of the relevant business operation.

In the case of offering online gambling and betting activities without any of the aforementioned special business licenses such as a speculative business license, a sports betting license, or a lottery license, however, the general ban on gambling under the Criminal Code would still apply as GIPA requires GRAC to refuse rating of games punishable under the

Criminal Code and other laws, and games that would constitute “gambling” under the Criminal Code are explicitly prohibited as “speculative games.” Therefore, unless a business has obtained any of the above special business licenses, servicing games that would constitute “gambling” under the Criminal Code would lead to criminal liability even with the requisite license under GIPA.

6. Are there any restrictions on online gambling and betting advertising?

There's no specific statutory provision targeting advertisements for online gambling or betting. However, as a general limitation on advertising, if a game or a specific expression in an advertisement were to be determined by the Commission on Youth Protection or any other competent authority as “media product harmful to youth,” the Youth Protection Act restricts broadcasting hours and online and offline placement of such advertisements.

Also, because gambling is subject to strict regulations in Korea, advertising, marketing and customer solicitation activities conducted in Korea with regard to online gambling and betting that are found to be illegal are highly likely to constitute “aiding and abetting of illegal gambling by individuals,” a criminal offense under the Criminal Code. If a person or an entity engages in betting operations on sports matches, such conduct may be subject to an additional criminal charge of violating the National Sports Promotion Act, and be subject to imprisonment of up to seven years or a fine of up to KRW 70 million (Article 47, Subparagraph 2 of the National Sports Promotion Act).

South Korea

Furthermore, under the Act on Promotion of Information and Communications Network Utilization and Information Protection, no one may circulate any information containing content that amounts to “speculative activities” prohibited by laws and regulations, and such information may be subject to a takedown order. Accordingly, advertisements of illegal online gambling and betting games can be subject to a takedown order.

7. What taxes are imposed on businesses operating in the online gambling sector?

There is no specific statutory provision on taxation for online gambling or betting.

Licensed speculative business operators, such as ones operating casinos, horse racing, bicycle and motorboat racing, and lottery ticket businesses, are required to pay mandatory charges for the prevention and treatment of addiction, in the amount of no less than 0.35% and no more than 0.5% of their annual net revenues. However, these charges are only imposed on the businesses holding the relevant licenses and do not apply to online gambling and betting businesses.

8. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

The Korean regulators and investigative authorities remain highly sensitive about illegal gambling operations and continue to make aggressive efforts to prevent such operations. These efforts are not limited to administrative sanctions, but also extend to making referrals for criminal prosecutions. In the first half of 2024, GRAC took follow-up measures, such as takedowns, in 12,196 cases involving in-game currency conversion websites and made referrals for criminal prosecutions in nine of these cases. The National Gambling Control Commission (“NGCC”), which oversees illegal gambling activities, also aggressively tracks down illegal online gambling websites. In 2024, there were approximately 50,439 cases where the Korean authorities blocked access to illegal online casinos, online gambling and sports betting sites, and there were approximately 909 instances where the Korean authorities performed surveillance operations for the offline operations. In particular, the Korean authorities actively cracked down on “hold’em pubs” (i.e., casino bars charging admission fees in exchange for gaming seats, chips and drinks) offline resulting in approximately 121 cases for request for investigation.

GRAC’s interpretation of the regulations on Web-board Games was recently challenged in courts. For instance, some online board game providers introduced a business model where they offer extra in-game currencies when the users purchase products through in-game advertisements, aiming to earn revenues exceeding the monthly limit of KRW 700,000. GRAC challenged such business model, asserting that such model violated the monthly limit, and the court agreed with GRAC. In another case, some Web-board Game providers added an exchange function allowing users to trade betting tickets. Even though no real money was involved in such exchanges, GRAC claimed that the function violated GIPA, suggesting that the function could be misused for illegal conversions and circumventing the rule on no counterparty selection/manipulation, and the court also agreed with GRAC. Given the precedents and GRAC’s efforts to strictly regulate Web-board Games, it is highly advisable for Web-board Game providers to design business models that strictly comply with the applicable regulations.





Spain

Key Contacts



Elisa Lorenzo Sánchez
Senior Associate
T: +34 91 788 7310
elisa.lorenzo@dlapiper.com



Paula González de Castejón
Partner
T: +34 91 788 7374
paula.gonzalez@dlapiper.com

Spain

1. What are the main applicable governing laws with regard to online gambling and betting?

- With regard to online gambling and betting licensing regime
 - Act no. 13/2011, dated May 26, on gaming activities
 - Royal Decree no. 1613/2011 dated November 14, establishing technical requirements for gaming activities (Royal Decree 1613/2011)
 - Royal Decree no. 1614/2011, dated November 14, developing the regulatory regime set forth by the Gaming Act (Royal Decree 1614/2011)
 - Ministerial Order no. HAP/1995/2014, dated October 29, approving the terms and conditions governing the call for general licenses for the operation of gaming activities under the Gaming Act
 - Ministerial Order no. EHAB/3080/2011 of 8 November, approving the basic regulations of fixed odds sports betting
 - Ministerial Order no. EHA/3081/2011 of 8 November, approving the basic regulations of mutual sports betting
 - Ministerial Order no. EHA/3079/2011 of 8 November, approving the basic regulations of other fixed odds betting
 - Ministerial Order no. EHA/3082/2011 of 8 November, approving the basic regulations of fixed odds horse race betting
 - Ministerial Order no. EHA/3083/2011 of 8 November, approving the basic regulations of mutual horse race betting
 - Ministerial Order no. EHA/3085/2011 of 8 November, approving the basic regulations of the game of roulette
 - Ministerial Order no. EHA/3086/2011 of 8 November, approving the basic regulations of the game of baccarat
 - Ministerial Order no. EHA/3088/2011 of 8 November, approving the basic regulations of the game of blackjack
 - Ministerial Order no. EHA/3089/2011 of 8 November, approving the basic regulations of the game of poker
 - Ministerial Order no. EHA/3087/2011 of 8 November, approving the basic regulations of the game of bingo
 - Ministerial Order no. EHA/3090/2011, dated November 8, approving the basic regulations of the game of supplementary games
 - Ministerial Order no. EHA/308/2011, dated November 8, approving the basic regulations of contests
 - Ministerial Order no. HAP/584/2013, dated April 2, creating the electronic sites of the Spanish Tax Ministry for processing administrative procedures and formalities (by means of this Ministerial Order the electronic site of the DGOJ was created)

Spain

- Ministerial Order no. HAP/1369/2014 of July 25, approving the basic regulations of export betting
- Ministerial Order no. HAP/1370/2014 of July 25, approving the basic regulations of the game of slots
- Decision, dated November 16, 2011, defining the technical specifications to be met by the technical gaming systems of the licensed operators
- Decision, dated July 12, 2012, approving the regulation developing Articles 26 and 27 of Royal Decree no. 1613/2011 regarding the identification of players and the supervision of subjective prohibitions on participation in gaming activities.
- Decision, dated July 12, 2012, approving the regulation establishing the format and content of the final certification report on the technical systems of gambling operators and developing the procedure for change management
- Decision, dated November 16, 2011, approving the requirements to be fulfilled by the operational plan to be filed in connection with any general license application.

2. With regard to the advertisement of gambling

- Royal Decree 958/2020 dated November 3, on commercial communications of gambling activities
- Royal Decree 176/2023 developing safer gaming environments.

3. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities can be offered only with a license from the Spanish gambling authority, the General Directorate for Gambling Affairs (DGOJ).

4. Is it currently possible to apply for a license to offer online gambling and betting activities?

To become an authorized "remote" gambling and betting operator, a license must be obtained from DGOJ.

It is only possible to obtain a license following participation in a tender procedure and the fulfilment of a number of requirements set forth by the relevant procedure.

Tenders are launched with timings that are not consistent, to date tenders have been launched in 2011, 2014 and 2017.

5. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The offering of the following online games and betting products is allowed insofar as offered by a licensed operator:

- fixed-odds sports betting
- mutual sports betting

Spain

- other fixed-odds betting (social bets)
- exchange betting
- fixed-odds horse racing betting
- mutual horse race betting
- contests
- roulette
- baccarat
- blackjack
- complementary games
- slots
- poker
- bingo

The offering of lotteries has been expressly reserved for certain operators named in the Gaming Act, which are *Organización Nacional de Ciegos Españoles*(ONCE) and *Sociedad Estatal Loterías y Apuestas del Estado* (SELAE).

6. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. For a breach of gambling laws, administrative sanctions can apply that vary depending on the type of breach (including a written warning, a fine of up to EUR50 million, as well as the revocation of the corresponding licenses and the impossibility to obtain licenses in the future).

7. Are there any restrictions on online gambling and betting advertising?

Yes, Royal Decree 958/2020 dated November 3, on commercial communications of gambling activities imposes severe restrictions to the advertising of online gambling and betting activities.

In particular, according to the abovementioned regulation only those operators (i) with a prior and express authorization from the DGOJ to make commercial communications (included in the corresponding gambling licenses), and (ii) that are effectively operating gambling activities in Spain, will be entitled to advertise gambling activities.

Further to this, strict restrictions are imposed regarding advertising to minors and vulnerable players, the times when those advertisings can be published/broadcasted as well as on the content of said communications.

The Royal Decree 958/2020 dated November 3, on commercial communications of gambling activities was partially declared null and void by the Spanish Supreme Court. Affected articles are those prohibiting promotions to engage new customer and imposing certain criteria for promotions, restricting the appearance of persons of public relevance or notoriety in commercial communications and the restrictions to the dissemination of commercial communications by gambling operators in information society services, video-sharing platforms and social media. However, the Spanish Government is working on a modification of a Law draft proposal with the **purpose to reintroduce the limits to the advertising of gambling and online betting that were annulled by the Supreme Court.** The legislative process is still open.

Spain

8. What taxes are imposed on businesses operating in the online gambling sector?

- Online gambling operators are required to pay Gaming Tax on a quarterly basis. The taxable event is the authorisation, celebration or organisation of games, raffles, contests, bets and random combinations at the state level, the taxable person being whoever authorises, celebrates or organises the gaming activities.
- The taxable base for majority of games comprises the net income, defined as the total amount devoted to play and any other income that may be obtained directly from organising or celebrating games, once the prizes awarded by the operator to the players are deducted. In the case of crossed bets or games in which the taxpayers do not gain the amounts placed as own income, but simply transfer them to winning players (i.e., poker), the taxable base shall comprise the commission, as well as any other sums whatsoever, for services related to the gaming activities, no matter their type, that the players pay to the taxpayer.
- The tax rate depends on the sort of game. In the case of betting, raffles, contests and other games it is 20 per cent.
- In this regard, a 50 per cent reduction in the applicable gambling tax rates is available for operators with tax residence and actually established in the autonomous cities of Ceuta or Melilla.

- In addition, online gambling operators are subject to Gambling Duty, with six taxable events and a different payable amount for each one. In the case of the gambling duty corresponding to regulatory actions performed by the regulator, it is 0.75 per mille of the gross operating income that is accrued at 31 December each year.

9. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

- From a regulatory perspective key trends are the regulation of loot boxes in Spain, as well as the new inclusion of the limits to advertising which were previously contained in Royal Decree 958/2020 dated November 3, on commercial communications of gambling activities.
- In the civil litigation area, online gambling operators are receiving several civil claims mainly in connection with (i) suspension of the gambling accounts and retention of the funds due to fraud suspicious; (ii) cancellation of accounts due to fraud suspicious, and (iii) cancellation of bets due to errors on the publication of the odds. In some cases, players also claim the nullity of the relevant article of the terms and conditions of the operator.
- It is also increasingly common to receive claims filed by several claimants with the purpose to be able to select the forum and choose those places where Courts have shown to be more protective with players.



Sweden

Key Contacts



Anna Jussil Broms
Partner,
Head of IPT
T: +46 70 653 23 50
anna.jussil.broms@se.dlapiper.com



Sweden

1. **What are the main applicable governing laws with regard to online gambling and betting?**

With regard to the gambling and betting licensing

The Gambling Act (2018:1138) (the "**Gambling Act**") applies to games provided for money and other prizes with a monetary value. The legislation stipulates that the provision of gambling and betting requires a license from the Swedish Gambling Authority ("**SGA**").

The Gambling Ordinance (2018:1475) specifies the requirements for the different licenses.

2. **With regard to the advertisement of gambling**

The Marketing Act (2008:486) provides the basis of all advertisement and marketing in Sweden.

The Gambling Act Chapter 15 provides specific requirements for advertisement and marketing related to gambling.

3. **Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?**

Yes. Online gambling- and betting activities that is aimed at the Swedish market requires a license from the SGA.

4. **Is it currently possible to apply for a license to offer online gambling and betting activities?**

Yes. A license can be obtained from the SGA. To obtain a license the applicant must fulfil the SGA's requirements (e.g. technical and financial) specific to the relevant license.

5. **What online games are allowed (e.g. sports betting, casino, poker, bingo)?**

Under Swedish law, there are two categories of allowed online games (for which one must be provided with a license); online gambling and online betting.

Online gambling includes casino games such as roulette, card and dice games, online bingo and computer-simulated gambling machines. The license may also cover online lotteries if they are provided as side-bets to the provided gambling-game.

Online betting includes, sports and other skill games as well as contests and, in some cases, electronic sport events.

6. **Are there penalties and fines for offering online gambling and betting activities without a local license?**

Yes. Chapter 19 of the Gambling Act sets out criminal sanctions for natural persons providing or promoting illegal gambling intentionally or through negligence.

Sweden

7. Are there any restrictions on online gambling and betting advertising?

Yes. Under Chapter 15, Section 1 of the Gambling Act, a degree of moderation is to be employed when advertising online gambling and betting. This means that operators must ensure that advertising is kept within reasonable limits and it may not be directed to people under the age of 18. It is forbidden to target anyone that has self-excluded themselves from the gambling community (the opportunity to exclude oneself from the possibility to gamble must be provided by the operator to the users). Lastly, an advertisement must include information about the legal age for gambling, as well as the number to a support line.

8. What taxes are imposed on businesses operating in the online gambling sector?

Online gambling companies with a Swedish license must pay a 22% tax on their gross gaming revenue, which is defined as the total stakes received from players minus the winnings paid out to them and is calculated on a calendar month basis. (Gambling Tax Act (2018:1139))

In addition to the gambling-specific taxes, businesses in Sweden, including online gambling companies, are subject to regular corporate income tax at a rate of 20.6% on the company's net profit. (Income Tax Act (1999:1229))

9. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

There has been an increased focus on gambling operators' 'duty of care' (*Sw. Omsorgsplikt*) due to recent legislative developments, court cases, and media attention. The duty of care refers to the responsibility of every gambling operator to ensure that social and health considerations are integrated into gambling activities to protect players from excessive gambling. New guidelines on the subject were issued by the Swedish Consumer Agency which entered into force on 1 September 2025 which aims to bring clarity on how 'moderation' shall be interpreted.

Further, a new bill has been proposed which would constitute an extension of the credit ban that currently exists in the Gambling Act, which means that license holders and gaming agents are not allowed to offer or grant credit for gambling stakes. The purpose of the new regulation is to counteract indebtedness due to gambling for money. The legislative changes are proposed to enter into force on 1 April 2026.

Additionally, the Swedish Government has appointed a special investigator for the purpose of reviewing how the scope of the Gambling Act can be expanded and develop proposals to block unlicensed operators from the Swedish gambling market.

Lastly, there is ongoing scrutiny regarding the marketing of gambling.





Taiwan

Key Contacts



Li-Pu Lee

Managing Partner, Formosan
Brothers Attorneys at Law
T: +886 (2) 2705-8086 Ext. 515
liplee@mail.fblaw.com.tw

Taiwan

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Article 84 of the Social Order Maintenance Act
- Article 266 of the Taiwan Criminal Code, Article 268 of the Taiwan Criminal Code.
- Article 11 of the Sports Lottery Issuance Act.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling is generally prohibited in Taiwan unless a chartered online sports lottery agency is established by the competent authority or selected through a public selection process with special permission. Therefore, there is no regulated license system available.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Online gambling is generally prohibited in Taiwan. Therefore, there is no regulated license system available.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

If online games are involved with gambling, such as sports betting, casino, poker, bingo, they are also prohibited by Article 266 Paragraph 2 of the Taiwan Criminal Code. However, if the chip or tokens used for the games/betting cannot be converted into or exchanged for cash or any object with monetary value, such online game will not be defined as prohibited gambling.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

According to Article 268 Paragraph 2 of the Taiwan Criminal Code, offering online gambling will result in imprisonment for not more than three years; in addition, a fine of not more than TWD90,000 may be imposed.

6. Are there any restrictions on online gambling and betting advertising?

The online advertisement of gambling and betting is not expressly prohibited by statutes in Taiwan. However, since the purpose of the advertisement is to solicit, promote or abet another person to commit gambling, it is likely deemed as accomplice and subject to the same penalty as a person who violates Article 266 or 268 of the Taiwan Criminal Code.



Taiwan

7. What taxes are imposed on businesses operating in the online gambling sector?

The applicable tax regime in Taiwan for online gambling is income tax. Despite the prohibition of online gambling, tax obligations are imposed on both gamblers and casinos. Gamblers are required to pay individual income tax, while gambling operators must fulfil their obligation of paying profit-seeking enterprise income tax.

8. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

There is no significant trend in regulatory litigation directed at gambling operators. However, should the gambling operator become involved in match-fixing of sports competitions for profit, recent amendments of the Sports Industry Development Act and the Sports Lottery Issuance Act stipulates that such obstruction of the fairness of sports competitions through violence,

coercion, fraud, inducement, or other illegal means will be sentenced to imprisonment for no less than three years but no more than ten years, and may also be fined between NTD 20 million and NTD 50 million, in accordance with Article 7-3 of the Sports Industry Development Act and Article 21 of the Sports Lottery Issuance Act.

Conversely, since gambling is prohibited in Taiwan, any debts resulting from gambling activities are treated as void. This is attributed to the fact that such unlawful conduct contravenes mandatory legal provisions and is contrary to public policy and moral principles. Therefore, disputes over gambling debts between gambling operators and gamblers are usually not pursued in civil court.

Tanzania

Key Contacts



Angela Mndolwa
Partner, IMMMA
T +255 22 2211081
Angela.Mndolwa@immma.dlapiper
africa.co.tz

Tanzania

1. What are the main applicable governing laws with regard to online gambling and betting?

- The Gaming Act, Cap. 41
- The Gaming Regulations, 2003
- The Gaming (Internet Gaming) Regulations, 2022

These laws are administered by the Gaming Board of Tanzania (GBT), which regulates all gambling activities including online betting, casinos, lotteries, and slot machines.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities require a license from the Gaming Board of Tanzania. Operators must undergo a formal application process and meet financial, technical, and compliance requirements. Activities cannot be offered freely without a valid license.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes. Applications can be submitted through the GBT licensing portal. Licenses are issued for one year and must be renewed annually. The GBT continues to issue new licenses and renewals under its 2025/26 licensing program.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Licensed operators may offer:

- Sports betting
- Online casinos
- Poker
- Lotteries (including SMS lotteries)
- Slot machine games
- Virtual games

All offerings must comply with GBT regulations and technical standards.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Operating without a license is prohibited and subject to:

- Seizure of equipment
- Criminal prosecution
- Fines and imprisonment
- Blocking of unlicensed websites

Tanzania

6. Are there any restrictions on online gambling and betting advertising?

Yes. Advertising is permitted only with GBT approval and must:

- Avoid targeting minors or vulnerable groups
- Include responsible gaming messages
- Comply with content, timing, and placement restrictions

Violations may result in fines or suspension of licenses.

7. What taxes are imposed on businesses operating in the online gambling sector?

Licensed operators are subject to various taxes and levies. The applicable rates and filing obligations may change from time to time. Operators should consult current legislation or seek professional advice to confirm applicable rates and obligations.

Gaming Levy (Varies by Game Type) - Operators must pay a gaming levy based on the type of activity. Rates are typically applied to Gross Gaming Revenue (GGR) and/or net winnings, and filing frequency may vary by game type.

Corporate Income Tax (CIT) - Operators are subject to corporate income tax under the Income Tax Act. Rates may vary depending on listing status, profitability, and applicable exemptions.

Withholding Tax (WHT) on Foreign Payments - Payments to non-resident service providers may attract withholding tax. Rates may be reduced under applicable Double Taxation Agreements.

VAT on Digital Services - Following the 2025/26 budget, VAT applies to digital services used by gambling operators, including platform fees and payment gateway charges. VAT rates and collection mechanisms may be revised periodically.

Tanzania

8. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

The regulatory and legal environment is evolving. The following trends reflect developments observed during the 2024/2025 period, but operators should monitor updates from the Gaming Board of Tanzania and other authorities.

Legal Reform Initiatives - The Law Reform Commission is reviewing gambling laws to align with anti-corruption, consumer protection, and economic growth goals.

Compliance Disputes - Operators face increased scrutiny over:

- Tax compliance
- Use of unregistered gaming devices
- Advertising violations
- Technical standards for online platforms

Anti-Corruption Enforcement - Amendments to the Prevention and Combating of Corruption Act are being used to investigate irregularities in sports betting and iGaming licensing.

Litigation Against Unlicensed Operators - Legal actions include:

- Domain suspensions
- Equipment seizures
- Criminal prosecution



The Netherlands

Key Contacts



Richard van Schaik
Partner
T: +31 20 5419 828
richard.vanschaik@dlapiper.com



Thijs van Hooren
Junior Associate
T: +31 205 419 672
thijs.vanhooren@dlapiper.com

The Netherlands

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Dutch Gambling Act ([Wet op de kansspelen](#))
- Governmental decree remote gambling ([Besluit kansspelen op afstand](#))
- Ministerial regulation remote gambling ([Regeling kansspelen op afstand](#))
- Ministerial regulation on gaming limits and more conscious gaming behaviour ([Regeling speellimieten en bewuster speelgedrag](#))
- Policy on the grant of remote gambling licenses 2026 ([Beleidsregels vergunningverlening kansspelen op afstand 2026](#))
- Policy on responsible play 2024 ([Beleidsregel verantwoord spelen 2024](#))
- Policy on involuntary registration register ([Beleidsregels onvrijwillige inschrijving register](#))
- Policy on information requirement ([Beleidsregel informatieplicht](#))
- Policy on the use of the wordmark for remote gambling ([Beleidsregels woordmerk kansspelen op afstand](#))

- Act on the Prevention of Money Laundering and Financing of Terrorism ([Wet ter voorkoming van witwassen en financiering van terrorisme](#))
- Guidance on Dutch Money Laundering and Terrorism Financing Act ([Leidraad Wwft](#))
- Sanctions Act 1977 ([Sanctiewet 1977](#))
- Gambling Tax Act ([Wet op de kansspelbelasting](#))

With regard to the advertisement of gambling

- Dutch Gambling Act ([Wet op de kansspelen](#))
- Advertising Code for Online Games of Chance 2023 ([Reclamecode Online Kansspelen 2023](#))
- Governmental decree marketing, advertising and addiction prevention for gambling ([Besluit werving, reclame en verslavingspreventie kansspelen](#))
- Ministerial regulation marketing, advertising and addiction prevention for gambling ([Regeling werving, reclame en verslavingspreventie kansspelen](#))
- Policy on responsible play 2024 ([Beleidsregel verantwoord spelen 2024](#))

The Netherlands

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities can only be offered by an operator that has obtained a license from the Dutch Gambling Authority (Kansspelautoriteit) as outlined in article 1(1) and 31a of the Dutch Gambling Act.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, since the 1st of October 2021 it is possible to apply for a license to offer online gambling and betting activities. It is an 'open system', i.e. there is no limitation with respect to the number of licenses to be granted. A license for online gambling and betting activities is issued for a period of 5 years, after which it is possible to apply for a renewal.

4. What online games are allowed (eg sports betting, casino, poker, bingo)?

The Dutch Gambling Authority maintains 4 categories for which licenses for online gambling can be awarded. Operators can apply for a license for all four or make a selection:

- Casino games where the players play against the operator;
- Casino games in which the players play against each other;
- Betting on events during a sporting event or on the outcome of a sporting event; and/or
- Betting on horse races and trotting events.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, the Dutch Gambling Authority (Kansspelautoriteit) may impose orders subject to a penalty and/or fines on unlicensed online operators. The Dutch Gaming Authority has also published a [Policy](#) on fines for the offering of online gambling and betting activities without a license. To summarize, the policy applies to commercial and/or professional operators offering online gambling and betting activities without a license from the Dutch Gambling Authority.

The amount of the fine depends on the turnover of the operator:

- if the turnover of the operator is less than 15 million euros, the basic fine will be EUR 600,000. This amount may be increased in certain circumstances; or
- if the turnover of the operator is equal to or more than 15 million euros, the basic fine will be equal to 4% of the turnover. This amount may be increased in certain circumstances.

The Netherlands

The Dutch Gambling Authority defines turnover as the sum of all stakes and wagers, achieved in the Netherlands. When the Dutch Gambling Authority is unable to determine the relevant turnover on the basis of information or other sources provided by the operator, the Dutch Gambling Authority may make an estimate thereof. If an estimate is made, the Dutch Gambling Authority will first use the gross game result and then converts it to what the Dutch Gambling Authority understands by turnover. The gross game result is the difference between the stakes wagers received from players and the prizes made available to players.

Circumstances that may increase the basic amount of the fine (list is non-exhaustive):

- Targeting minors or other vulnerable groups (increase of EUR 150,000 or 1 percentage point);
- Offering prohibited games/bets (increase of EUR 150,000 or 1 percentage point);
- Inactivity charges (increase of EUR 75,000 or 0,5 percentage point);
- Incorrect or irrelevant communications about licenses (increase of EUR 75,000 or 0,5 percentage point);
- Imposing unreasonable conditions on the award or disbursement of prizes (increase of EUR 75,000 or 0,5 percentage point);
- An unreasonable (minimum) amount or manner of depositing funds (increase of EUR 75,000 or 0,5 percentage point);
- Autoplay and/or turboplay (increase of EUR 75,000 or 0,5 percentage point);
- Lack of information on addiction prevention (increase of EUR 75,000 or 0,5 percentage point);
- Missing playing limits or pre-filled playing limits (increase of EUR 75,000 or 0,5 percentage point);
- Lack of age verification (increase of EUR75,000 or 0,5 percentage point);
- Offering via a mobile application (increase of EUR75,000 or 0,5 percentage point);
- Also offering games that are not games of chance on the website (increase of EUR75,000 or 0,5 percentage point);

In the event of recidivism, the Dutch Gambling Authority will increase the administrative fine (including increasing circumstances) by 100%, unless this percentage is manifestly unreasonable given the circumstances of the case

Additionally, breaching Dutch gambling laws by offering online gambling and betting activities without a license qualifies as a criminal act and may result in criminal sanctions, ranging from fines to incarceration.



The Netherlands

6. Are there any restrictions on online gambling and betting advertising?

Yes, there are many restrictions outlined in Dutch law (mentioned above) and in the Dutch Advertising Code on Online Games of Chance (Gambling) ([available in English](#)).

Most importantly, online gambling and betting advertising is not allowed on TV, radio, in magazines and newspapers or in public accessible spaces. Sport sponsoring is prohibited as of 1 July 2025. Advertising through other means is also subject to very strict requirements. For advertising via the internet for example, restrictions include, amongst others, offering an opt-out and taking the best possible measures to ensure the advertising does not reach vulnerable groups of people.

7. What taxes are imposed on businesses operating in the online gambling sector?

IN THE NETHERLANDS, BUSINESSES WITH A LICENSE FOR OFFERING ONLINE GAMBLING AND BETTING ACTIVITIES MUST PAY AN APPLICABLE TAX RATE OF 37,8 PERCENT PURSUANT TO THE GAMBLING TAX ACT. THIS TAX RATE IS LEVIED ON THE DIFFERENCE BETWEEN THE STAKES WAGERS RECEIVED AND THE PRIZES MADE AVAILABLE. BUSINESSES TEMPORARILY OFFERING ONLINE GAMBLING AND BETTING ACTIVITIES WITHOUT A LICENSE HAVE TO PAY THE SAME TAX RATE.

Turkey

Key Contacts



Hatice Ekici Tağa
Co-Managing Partner, Ozdagistanli
Ekici Attorney Partnership
T: +90 216 230 07 48
hekici@iptech-legal.com

Turkey

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

- Article 228, The Turkish Penal Code Law No. 5237
- Article 34, The Misdemeanor Law No. 5326
- Regulation on Granting Games of Chance License, Regulating and Supervising Activities Subject to License
- Law on Regulating Betting and Games of Chance in Football and Other Sports Competitions No. 7258
- Law on Horse Racing No. 6132
- Regulation on Games of Chance Played in the Virtual Environment
- Article 8, Law on Regulation of Broadcasts via Internet and Prevention of Crimes Committed through Such Broadcasts with No. 5651

- Law on Regulation of Taxes, Funds and Shares Collected from Games of Chance Revenues No. 5602

- Decree Law No. 320 on the National Lottery

With regard to the advertisement of gambling

- Article 27, Regulation on Commercial Advertisement and Unfair Commercial Practices

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Gambling is defined as "a game played with the aim of earning money, where the profit and loss depends on chance" under the Turkish Penal Code and it is regulated as a catalogue crime under crimes against public morality. Any act that falls within the definition of gambling and providing an environment and opportunity for gambling, whether online or not, is strictly forbidden in Turkey.

Other than the above, there are two types of activities that are separately regulated under Turkish legislation:

- Games of Chance (games played for a cash prize such as lottery, numeric games and instant-win games)
- Sports Betting and Horse Race Betting

To obtain a license to operate said activities, participation in a tender procedure is required and the public operator must fulfil a number of conditions and requirements set forth by the relevant procedure.

In addition, all dealers, to offer games of chance, sports betting and horse race betting on land-based, online, interactive or electronic platforms must be issued with a permit. Real persons and legal entities can apply for a dealership permit if they meet the eligibility criteria.



Turkey

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Principally, the license for games of chance is given by the Ministry of Treasury through organizing a tender. Currently, the operation of games of chance in Turkey is licensed to the Türkiye Varlık Fonu (Turkey Wealth Fund) for 49 years, starting from 2017. The right and authority to organize the games of chance subject to the license exclusively belongs to the licensee during the term of the license. On the other hand, the licensee may receive operator and support services. Accordingly, starting from 2020, for 10 years, Turkey Wealth Fund exclusively authorized Sisal Şans to operate games of chance and issue permits to dealers.

Similarly, in 2018, the operation of horse race betting in Turkey was licensed to Turkey Wealth Fund for 49 years, by way of the Law on Horse Racing No. 6132. The legislation allows Turkey Wealth Fund to assign a contractor to partially or wholly use the powers granted to it. Accordingly, starting from 2023, for 10 years, Türkiye Jokey Kulübü (Turkish Jockey Club) is exclusively authorized as a contractor, to operate horse race betting and collect bets.

Spor Toto Teşkilat Başkanlığı (Spor Toto Association) is the exclusively authorized administrative body to organize tenders for the operation of sports betting. Spor Toto Association may assign a contractor for specific works and services, by way of tender. Accordingly, starting from 2019, Şans Girişim Ortak Girişimi, signed a 10-year contract with the Spor Toto Association.

It is essential to emphasize that establishing a gambling or unlicensed betting site in Turkey is completely illegal. On the other hand, to be able to apply for a license, either the terms of the current licenses must expire, or the licenses must be terminated before the term due to reasons under the relevant legislation and/or contracts.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Social games (defined as games based on skill and luck, played with game tools and equipment, against a cashier or on gaming machines) are not allowed to be operated, advertised or promoted online via computer, internet, interactive TV and mobile phones.

Games that do not fall under the legal definition of social games and gambling are allowed.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Providing an environment or opportunity for gambling and offering betting without a license will result in criminal sanctions. Using information systems increases the penalties.

Additionally, if content on the internet involves "providing an environment and opportunity for gambling," either the content will be removed or access to the website will be blocked.

Turkey

6. Are there any restrictions on online gambling and betting advertising?

Yes. Illegal betting and gambling activities cannot be the subject of an advertisement.

Nevertheless, if an entity obtains a license to offer online betting activities, the entity is allowed to advertise their activities with restrictions such as the promotion of addictive behavior or advertising to children or at-risk groups.

7. What taxes are imposed on businesses operating in the online gambling sector?

All revenues obtained from any type of games of chance and betting activities are subject to tax and the taxpayer is the institution granted the right and authority to organize these activities.

The current tax rates are as follows: 5% for joint bets based on sports competitions, 7% for horse racing, and 10% for other games of chance. The President of Turkey is authorized to increase these rates up to double, reduce them by half, or restore them to the statutory level.

8. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

There are no expected changes regarding the prohibition of gambling activities. The Ministry of Trade, the National Lottery Administration, and the Information Technologies and Communications Authority are actively enforcing the access blocking decision for the websites and social media accounts that operate and/or advertise illegal betting, games of chance and gambling. This trend is expected to continue.

Additionally, with a regulation related to the prevention of money laundering published in August 2025, dealers who conduct sweepstake and betting activities exclusively in an electronic environment, without a physical place of business and without face-to-face contact with customers, will be required to appoint a compliance officer.

Lastly, as there is a prohibition on gambling, there is no trend in civil litigation.

Uganda

Key Contacts



Paul Mbuga

Partner, S&L Advocates
mbuga@sladvocates.ug



Jemimah Jehopio

Associate, S&L Advocates
jjehopio@sladvocates.ug

Uganda

1. What are the main applicable governing laws with regard to online gambling and betting?

Lotteries and Gaming Act, Cap 334 – provides for the conduct, licensing, regulation and taxation of lotteries, gaming, betting and casino activities. It also establishes the gaming authority – the National Lotteries and Gaming Regulatory Board (the ‘Lotteries and Gaming Board’).

Lotteries and Gaming (Licensing) Regulations, 2017 – provides licensing requirements for the various categories of lotteries, gaming and betting activities, and the licensing of specified employees of casinos and other gaming and betting facilities.

Lotteries and Gaming (Gaming and Betting Machines) Regulations, 2017 – establishes the national register of gaming and betting machines and devices, provide for inspection, registration and certification of gaming and betting machines and devices, and prequalification of independent gaming and betting machines testing laboratories.

Lotteries and Gaming (Betting) Regulations, 2017 – regulate advertising of betting activities, restrict access by minors (in this case, persons aged below twenty-five) to gaming and betting facilities, set betting operating hours and premises requirements, and prescribe mandatory information to be provided to persons accessing betting activities, premises or facilities.

Lotteries and Betting (Minimum Capital) Regulations 2017 – prescribe the minimum capital requirements for each license category, reporting obligations, and corrective measures for licensees below the threshold.

Lotteries and Gaming (Fees) Regulations, 2024 – prescribe fees for license applications and other approvals issued by the Lotteries and Gaming Board.

Gaming (Advertisement) Directive, 2020 – regulates advertising through print, broadcast, outdoor, direct mail, online, and mobile channels.

Complaints Handling Policy, 2024 – sets out procedures for addressing complaints relating to lotteries, gaming, betting, and casinos. Complaints are initially handled by the Lotteries and Gaming Board, with a right of appeal to the High Court.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes. Online gaming and betting activities require a license issued by the Lotteries and Gaming Board. The licenses are issued subject to compliance with technical, capital, and fee requirements.

3. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The licensed categories include casino, bingo, pool betting, and general betting.



Uganda

4. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. Sanctions for regulatory breaches or non-compliance include: (i) monetary fines; (ii) imprisonment of the officers responsible for compliance; (iii) seizure of equipment; (iv) closure of premises; and (v) suspension or revocation of a license.

However, the risk of immediate penalties is remote as the regulator's preferred approach is to first permit the default to be remedied before taking enforcement action.

5. Are there any restrictions on online gambling and betting advertising?

Yes. The promotion or advertising of unlicensed gaming activities is prohibited. All branding or promotional content must: (i) relate solely to activities sanctioned by the Lotteries and Gaming Board; (ii) remain consistent with licence terms; and (iii) comply with the Gaming (Advertisement) Directive, 2020.

6. What taxes are imposed on businesses operating in the online gambling sector?

Online gaming operators are subject to the standard 30% corporation tax on their chargeable income.

In addition to the standard corporation tax, gaming tax applies at the rates of 20% or 30% of the gross gaming revenue (stakes less winnings payouts) for betting and gaming activities respectively.

Online gaming operators are also required to withhold tax at a rate of 15% on the gross amount of any winnings paid out. This is strictly a withholding obligation and does not constitute a tax on the licensee, rather, the tax burden falls on the punter.

7. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

There are no reported litigation matters in the local gaming sector during the 2024/2025 period.

However, the Lotteries and Gaming Board has actively engaged in enforcement action during this period. Key trends include increased market surveillance leading to confiscation of illegal and unlicensed gaming equipment, closure of non-compliant premises and operators, and blocking of websites run by unlicensed operators or licensed operators offering non-compliant services.



Ukraine

Key Contacts



Oleksandr Kurdydyk

Partner

T: +43 1 531 78 1820

oleksandr.kurdydyk@dlapiper.com

Ukraine

1. What are the main applicable governing laws with regard to online gambling and betting?

The Law of Ukraine "On the State Regulation of Activity of the Organization and Conduct of Gambling" No 768-IX dated 14 July 2020 as amended (the Gambling Law) is the main legal act governing online gambling activities in Ukraine.

Partially, online gambling and betting is also regulated by the following:

- The decree of Cabinet of Ministers of Ukraine "On approval of the licensing terms for the provision of services in the field of organizing and executing gambling" No 300 dated 31 March 2021, as amended (Gambling licensing conditions);
- The Law of Ukraine "On State lotteries in Ukraine" No 5204-VI, dated 6 September 2012;

- The Law of Ukraine "On Advertising" No 270/96-BP dated 3 July 1996, as amended;
- The Code of Ukraine on Administrative Offences No 8073-X dated 7 December 1984, as amended;
- The Criminal Code of Ukraine, enacted by the Law of Ukraine No 2341-III dated 5 April 2001, as amended.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes, offering online gambling and betting activities requires an individual license from the Commission for Regulation of Gambling and Lotteries. The Gambling Law defines separate licenses for online gaming (casinos), online poker, online betting both land-based and online operations. The Ukrainian State has monopoly for online lotteries, it is possible only to conduct and share state lotteries.

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, it is currently possible to apply for a license to offer online gambling and betting activities. However, the Gambling Law and the Gambling licensing conditions must be met.

It is important to note that only a legal entity registered in Ukraine can apply for the license. Online gambling activities can only be conducted under the brand of the gambling provider in accordance with the obtained license and through online systems that comply with legislative requirements.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

Ukraine allows the following online games: poker, casino, sports and other forms of betting. Online lotteries are permitted under a state monopoly.

Ukraine

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, offering online gambling, betting activities and lotteries without a license in Ukraine is illegal and can lead to criminal financial sanctions from UAH 170,000 to UAH 850,000.

6. Are there any restrictions on online gambling and betting advertising?

Yes, such restrictions are defined in the Law of Ukraine "On Advertising and include advertising:

- on radio and TV, including via cable, satellite, IP-TV, online TV, mobile TV, digital platforms and other means of signal transmission from 6.00 am to 11.00 pm;
- in all printed media except for specialised gambling publications;
- on the outer and inner surfaces of vehicles and the subway;
- by outdoor advertising;
- on goods (including clothing) intended primarily for persons under 21 years;
- in places of theatre events, concerts, and other events for persons under 21 years.
- with the use of military symbols.

7. What taxes are imposed on businesses operating in the online gambling sector?

In Ukraine, businesses involved in online gambling pay the same taxes as the majority of other businesses:

- Corporate Income Tax (CIT): Companies pay this tax on their financial results (profit) at a flat rate of 18%.
- Personal Income Tax (PIT) and Military Levy on Winnings: All prizes shall be paid net of PIT rate of 18%, and a 1.5% military levy.
- Gambling Tax: This is an additional tax on income from gambling activities. The rate for online gambling and betting is 18% of income decrease by the amount of winnings paid to players (GGR). The amounts paid as gambling tax cannot be deducted for CIT purposes.

8. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

Key trends in regulatory and civil litigation for gambling operators include strict adherence to advertising requirements and restrictions during martial law, along with fines for legal violations. Online operators are subject to inspections to prevent interactions with Russian entities and money laundering. Civil disputes remain rare, indicating that most issues are resolved through regulatory channels.



United Arab Emirates

Key Contacts



Rachel Pieris
Associate
T: +971 525802673
rachel.pieris@dlapiper.com



Saba Al Sultani
Partner,
Head of IPT for Middle East
T: +971 523164734
saba.alsultani@dlapiper.com



Alicia Ma
Associate
T: +971 522359339
alicia.ma@dlapiper.com

United Arab Emirates

1. What are the main applicable governing laws with regard to online gambling and betting?

With regard to the gambling and betting licensing regime

Broadly speaking, gambling is prohibited in the UAE. The core prohibition is set out under Articles 460-463 of Federal Decree-Law No. 31/2021 On the Issuance of the Crimes and Penalties Law (Penal Code).

Partaking in a gambling game (defined in the Penal Code as "those in which each party, if losing a game, agrees to pay to the winning party, a sum of money or another thing agreed upon" and interpreted broadly to cover all forms of gambling) carries a potential jail sentence of two years or a fine of up to AED50,000 (USD14,000).

The Penal Code also imposes a prohibition on opening or managing a "gambling place" or "gambling game in a public place or open to the public or in any place or house." This offence carries a potential jail sentence of ten years, or a fine of up to AED100,000 (USD27,000).

In each case, the local authorities have the power to seize all "money" (presumably money connected with the gambling activities) and associated "tools," as well as having the power to order the closure of the infringing establishment.

With respect to online gambling, Article 38 of Federal Decree-Law No. 34/2021 Concerning the Fight

Against Rumors and Cybercrime (Cybercrime Law) imposes penalties on: "Everyone who creates, manages or supervises a website or transmits, sends, publishes, re-publishes or propagates through the information network the practice of gambling activities, in other than the permitted cases." The offence under Article 38 of the Cybercrime Law carries a potential fine of AED250,000 (USD70,000) to AED500,000 (USD140,000).

The UAE recently formed the General Commercial Gaming Regulatory Authority (GCGRA), a federal agency that oversees and regulates commercial gaming in the UAE. Commercial Gaming is defined as any game of chance or any other game relying on chance and skill in which an amount of money (in cash or equivalent) is placed as a bet for the purpose of winning an amount of money or any other valuable item from or in the territory of the UAE.

Activities regulated by the GCGRA include lottery; internet gaming; sports wagering; and land-based gaming facilities (e.g. slots, roulette, blackjack, baccarat etc). The establishment of the GCGRA suggests some flexibility and potential change in the future, including the announcement of the first UAE casino that is rumoured to open in Ras Al-Khaimah following Wynn Al Marjan Island Resort being granted a Commercial Gaming Facility Operator license in October 2024. The GCGRA also awarded a license for the UAE's [first authorised lottery operation](#) to The Game LLC.



United Arab Emirates

With regard to the advertisement of gambling

Content regulations are stringent in the UAE and there are specific restrictions that apply to the content of advertisements, both online and offline (ie print, billboards, vehicles).

There are a number of express prohibitions on publication and promotion of gambling activities, including by virtue of the Telecommunications and Digital and Governmental Regulatory Authority's (TDRA) Internet Access Management Policy.

The Internet Access Management Policy sets out [19 prohibited content categories](#), including gambling, and the TDRA (with the support of local ISPs) is extremely active in blocking websites which are in breach of the Internet Access Management Policy.

In addition to express restrictions, there are a number of laws and regulations that include a number of broad, catch-all prohibitions on publishing content (including advertisements), which would be "contrary to public morals" (a broad concept that would cover gambling activities) in the UAE, or which "encourage illegal activity" (or similar - again, broad enough to capture gambling).

The primary media content regulator in the UAE is the Media Regulatory Office at the Ministry of Culture, Youth and Sport (which recently replaced the National Media Council (NMC)).

At a federal level, the key laws, regulations and guidance documents which contain the restrictions set out above are:

- NMC Advertising Guide
- Administrative Decision No. 35/2012 On the Standards of Advertisements Content in the Media
- Cabinet Decision No. 23/2017 On Media Content (Media Content Decision)
- NMC Board's Resolution No. (26) of 2017 on Media Content (NMC Media Content Decision)
- Federal Law 55 of 2023 on the Regulation of Media
- GCGRA Advertising Standards for Commercial Gaming (link [here](#)) (GCGRA Advertising Standards)

While UAE-based entities may face direct consequences (primarily fines, an order to remove the infringing advertisement, suspension/closure of the business) as a result of advertising gambling activities, for non-UAE entities publishing online advertisements relating to gambling activities, the most likely consequence is that such platforms would be blocked by the TDRA (with the support of the local ISPs), as set out above.

United Arab Emirates

The GCGRA Advertising Standards include a wide range of standards that need to be observed by "Operators" (which is any legal person licensed by the GCGRA to offer Commercial Gaming) in relation to any advertising, including but not limited to:

- Providing clear, intelligible and timely information without ambiguity or concealment
- Providing all necessary information to help the Recipient (the natural or legal person the advertising is addressed to) make informed decisions
- Do not make unsubstantiated claims about the Recipient's chances of winning / overstating the product capabilities
- not endorsing violence, anti-social behaviour or criminal behaviour
- not creating the impression that Commercial Gaming can relieve hardships, financial issues or substitute employment
- not making reference to cultural beliefs concerning luck
- not using the Arabic language in any form of advertising (unless directed otherwise by the GCGRA)
- not violating any applicable UAE law

The penalty for Operators in violation of the GCGRA Advertising Standards is not explicitly outlined in the GCGRA Advertising Standards, however, could include the suspension, revocation or denial of a license and monetary fines.

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

As noted above, the GCGRA is responsible for granting commercial gaming licenses to entities or individuals. Entity licenses include:

- Gaming Operators;
- Gaming-Related Vendors;
- Key Persons – Corporates;
- Key Persons – Individuals; and
- Gaming Employees.

Applications for a license undergo a rigorous suitability investigation, and any approved licensees will be subject to regulatory reporting and supervision.

The GCGRA Licensing guide is contained here: [guide-to-licenses-in-the-uae brochure 111223-w-cover.pdf](#)

Many websites (including those operated by non-UAE entities) that are in breach of regulations on gambling are blocked from being accessed in the UAE by the TDRA (with the support of the local ISPs), pursuant to the TDRA's Internet Access Management Policy.

United Arab Emirates

3. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, please see above.

4. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

As above, gambling is considered to be any games "in which each party, if losing a game, agrees to pay to the winning party, a sum of money or another thing agreed upon" and interpreted broadly to cover all forms of gambling. Social gaming is broadly available in the UAE via both Google Play and Apple App Stores, provided the games in question cannot be considered gambling, noting the broad definition afforded to this phrase.

5. Are there penalties and fines for offering online gambling and betting activities without a local license?

Offering online gambling activities in the UAE without a license is prohibited, as explained above.

Practically speaking, for non-UAE entities the most likely consequence of making online gambling activities available to individuals in the UAE is that the site or platform would be blocked by the TDRA.

The most conservative approach international providers could take would be to geoblock access to their platforms from the UAE; however, at a minimum it is recommended not to directly target the UAE

market with online gambling services. Targeting could include providing UAE-specific content on the platform or clearly directing marketing materials at the UAE market (by, for example, having an .ae domain name, having text in Arabic, and listing any prices in AED).

6. Are there any restrictions on online gambling and betting advertising?

Such activities are prohibited under UAE law without a license, as explained above. Operators with a license must comply with the GCGRA Advertising Standards and other applicable laws in the UAE.

Note to Grace: This law has been repealed.



United Kingdom

Key Contacts



Duncan Calow
Partner
T: +44 207 796 6473
duncan.calow@dlapiper.com



Siona Spillett
Partner
T: +44 121 262 5694
siona.spillett@dlapiper.com



Benjamin Fellows
Legal Director
T: +44 161 235 4440
benjamin.fellows@dlapiper.com



Ally Clark
Senior Associate
T: +44 207 796 6570
ally.clark@dlapiper.com

United Kingdom

1. What are the main applicable governing laws with regard to online gambling and betting?

The key legislation governing online gambling (gaming, betting and lotteries) in Great Britain (i.e. England, Scotland and Wales) is contained in the Gambling Act 2005, as amended ("**Act**"). Note that separate legislation applies in Northern Ireland not covered by this overview.

Remote gambling is generally permitted in Great Britain provided the operator has been issued with an appropriate operating licence from the local regulator the Gambling Commission.

There are remote operating licences available for each type of gambling activity, including:

- Remote Betting Licence (real or virtual): Allows operators to provide online facilities for, and to host, real or virtual events (ie races, competitions or other events or processes) and pool betting.
- Remote Casino Operating Licence: Allows operators to offer casino games to customers online (ie poker, roulette, blackjack, slot games).
- Remote Bingo operating Licence: Allows online bingo games.
- Remote Society Lottery Licence: Allows operators to run society lotteries (ie lotteries run for good causes and not for private or commercial gain).

No licence or permission is required to run a "Prize Competition" (i.e. a free draw or skills competition) online as long as they are being run in a way that meets the requirements of the Act (s 339/Schedule 1).

2. Are there penalties and fines for offering online gambling and betting activities without a local license?

Under the Act, a person commits a criminal offence if they provide facilities for online gambling in Great Britain without a licence authorising the activity (unless there is a specific exception) (s 33 – 36).

A person found guilty of an offence is liable on summary conviction with a maximum penalty of imprisonment for a term not exceeding 51 weeks for England and Wales (or 6 months in Scotland), a fine not exceeding level 5 on the standard scale (unlimited), or both.

In exercising its powers under the Act, the Gambling Commission may also impose financial penalties on licence holders for regulatory breaches (s 121(7)). In October 2025, following a 2023 public consultation, the Gambling Commission's Statement of Principles for determining financial penalties introduced a seven-step framework for determining the level of penalty that maybe imposed. Any penalty will now consist of two elements: a disgorgement element (a sum to remove any financial gain or compensate for consumer harm) and a penal element (based on the seriousness of the breach, with fines typically calculated as a percentage of the operator's gross gambling yield (GGY) during the period of any breach(es)). For the penal element, the framework uses a scale from level 1 (being the least serious) to 5 (being the most serious). The upper limit of level 5 will be 10-15% of GGY except for in exceptional circumstances where the Gambling Commission has discretion to increase it further.

United Kingdom

3. Are there any restrictions on online gambling and betting advertising?

Operators require a licence to transact with, and advertise to, consumers in Great Britain. The Licence Conditions and Codes of Practice (LCCP) set out restrictions (including in relation to advertisements and promotions) that licensees of remote operating licenses must comply with. The advertising of unlawful gambling in Great Britain is a criminal offence under the Act (s 330).

In addition, to restrictions under applicable gambling law enforceable by the Gambling Commission, the advertising of gambling is subject to restrictions in applicable consumer and data protection law and advertising rules. The UK consumer regulators the CMA (at a national/market level) and Trading Standards (often enforcing at a local level) could take action under the Digital Markets, Competition and Consumers Act 2024, the privacy regulator (the ICO) under applicable data protection laws (UK GDPR and Data Protection 2018, each as amended) and the advertising regulator (the ASA) could take action under its codes.

4. What taxes are imposed on businesses operating in the online gambling sector?

The tax levied on online gambling providers is called the Remote Gaming Duty (RGD). From 1 April 2019, RGD is charged at the rate of 21% on the remote gaming provider's profits from remote gaming with UK persons. From 1 April 2026, the rate of RGD will increase to 40%. This applies wherever the operator is located.

5. What are the 2025/2026 key trends in regulatory and civil litigation for gambling operators in the UK?

- **Significant increases in gambling duty:** The UK Government announced in its 2025 Autumn Budget (published on 26 November 2025) significant increases in gambling taxes. In addition to the increase in RGD [(see above)], from 1 April 2027 a new rate of General Betting Duty at the rate of 25% will apply to all remote betting (save for where a limited exception applies). From 1 April 2026 bingo duty will be abolished.

- **Greater regulation to protect consumers:** In May 2024, the Gambling Commission announced its plan to implement wide ranging changes (consistent with the recommendations contained in the UK Government's White Paper 'High Stakes: gambling reform for the digital age' published in April 2023) in four phases between August 2024 and February 2025. A number of regulatory changes that commenced in 2024 are retained (such as those tightening age verification at premises or the extension of the staff of the operator required to hold PML licences) while further changes and new measures apply from 2025/26:
 - **Financial vulnerability checks:** From 30 August 2024, new rules introduced financial vulnerability checks for customers with a net deposit of more than £500 per month on gambling. From 28 February 2025, this reduced to £150 per month.



United Kingdom

- **Remote games design:** From 17 January 2025, new rules applied to reduce the speed and intensity of online gambling products (extending the existing rules which applied to slots) prohibiting features which speed up the time for a result to be shown or give the illusion of control such as 'turbo' or 'slam stops', autoplay, audio/visual celebrations of returns less than or equal to the stake, operator led-functionality which facilitates playing multiple simultaneous products and casino games with spin speeds of less than 5 seconds (excluding peer to peer poker). Operators also required to display real time net spend and time spent gambling.
- **Statutory Levy:** The UK Government introduced a mandatory statutory levy, used for the purposes of research, prevention and treatment of problem gambling, which commenced on 6 April 2025 and is collected by the Gambling Commission. The levy replaces the previous voluntary payments scheme that operated under the LCCP.
- **Direct marketing:** From 1 May 2025, online gambling businesses require an opt-in to specific product type(s) and channels.
- **Disclosure:** From 31 October 2025, businesses that hold customer funds and have a 'no protected' rating in the event of insolvency are required to give customers notice and receive an acknowledgement of this every 6 months.
- **Rewards and bonuses:** From 19 January 2026 incentives for mixed products (any incentive combining betting, casino, bingo or lottery products) are prohibited. There is also a cap on wagering requirements which prevents a customer from being required to wager any amount in excess of 10 times the bonus funds before the funds become withdrawable.
- **Deposit limits:** From 30 June 2026, all online operators must provide customers with the opportunity to set a gross deposit limit.

United Kingdom

- The prevalence of shirt and stadium sponsorship of football clubs and related advertising in Great Britain by offshore gambling operators has led the Commission to issue specific guidance for sports organisations on the advertisement/promotion of unlawful gambling (but it is equally relevant to any other sponsorship/advertisement of unlawful gambling, including online). The most recent guidance published in 2025 states that those involved "must ensure that online gambling activity for that unlicensed brand is blocked and inaccessible to consumers in Great Britain" and also warned that "Internet Protocol (IP) blocking technology can be circumvented, so ongoing monitoring of the arrangement is essential to ensure those arrangements are effective and that consumers based in Great Britain are not able to register and gamble on unlicensed websites" and that it will "take steps to independently verify effective blocking measures are in place".
- In addition to publishing additional guidance, the Gambling Commission has been increasingly very active in taking steps to disrupt unlicensed operators including their ability to advertise or promote services online (such as pre-action steps, take downs/blocking etc). In November 2025, the Gambling Commission together with regulators in Austria, France, Germany, Italy, Portugal and Spain published a joint statement on the "fight against illegal online gambling" in which they expressed their "common concern regarding the increasing proliferation of advertising targeting our jurisdictions by unauthorised operators, particularly through digital channels such as social media, video platforms, and affiliate networks" and declared their "renewed and united commitment by our jurisdictions to strengthen the integrity of the regulated gambling sector and to protect citizens from the risk posed by illegal gambling activities". Greater cross-border information sharing, combined lobbying against platforms and social media networks and enforcement action is therefore anticipated in 2026.
- While the risk of class action in the UK has historically been low (and no consumer claims for gambling losses have succeeded to date), anti-gambling / safer gambling sentiment remains prevalent in the UK media and there is a growing risk of claims in negligence and for breaches of consumer and data protection law against gambling operators with a rise of claimant law firm and funder activity in this space.





United States

Key Contacts



Benjamin Mulcahy
Partner
T: +1.310.595.3048
Benjamin.mulcahy@dlapiper.com



James Stewart
Associate
T: +1.202.799.4145
james.stewart@dlapiper.com

United States

1. What are the main applicable laws governing online gambling and betting?

Unlicensed gambling in various forms violates criminal law in the United States. Gambling is principally regulated at the state level. But state law violations can also form a predicate act under various federal criminal statutes, and gambling can constitute an independent federal crime if interstate travel or instrumentalities (most notably phone or wire transmissions) are involved. A violation of the criminal anti-lottery or anti-gambling laws can also constitute a predicate act that exposes the party violating those laws to civil liability.

The most frequently-invoked federal anti-gambling statutes include:

- Illegal Gambling Business Under The Organized Crime Control Act (“OCCA”), 18 U.S.C. §1955. This is a federal offense based on violating state antigambling laws.
- The Travel Act, 18 U.S.C. §1952. The so-called Travel Act makes it a federal crime to travel or use any facility in interstate or foreign commerce to carry on “unlawful activity,” defined as a business enterprise involving gambling “in violation of the laws of the State in which they are committed or of the United States.”
- Racketeer Influenced and Corrupt Organizations Act (“RICO”), 18 U.S.C. § 1961 et seq. Broadly stated, RICO makes it unlawful to participate in the conduct of an enterprise through a pattern of racketeering activity or a pattern of collecting unlawful debt. Racketeering activity includes any act involving gambling or that is otherwise indictable under, among other statutes, the Wire Act. 18 U.S.C. § 1962(c).
- Professional and Amateur Sports Protection Act, 28 U.S.C. § 3702. This statute has been declared unconstitutional by the United States Supreme Court, but before it was invalidated, it prohibited sports gambling and provided for civil penalties.
- Federal Lottery Statutes, which contain broad prohibitions on importing, shipping in interstate or foreign commerce, or using the U.S. mails for lottery material.
- Various State Laws, with several states having either passed new laws specifically prohibiting online gambling or relying on pre-Internet era laws broadly banning all types of gambling.
- The Unlawful Internet Gambling Enforcement Act of 2006, 31 U.S.C. §§ 5361-5367 (“UIGEA”), which defines “bet or wager” to mean “the staking or risking by any person of something of value upon the outcome of a contest of others [emphasis added], a sporting event, or a game subject to chance, upon an agreement or understanding that the person or another person will receive something of value in the event of a certain outcome”, and provides that no person engaged in the business of betting or wagering may knowingly accept credit or payment in connection with the participation of another person in unlawful Internet gambling (defined as “to place, receive, or otherwise

United States

knowingly transmit a bet or wager by any means which involves the use, at least in part, of the Internet where such bet or wager is unlawful under any applicable Federal or State law in the State in which the bet or wager is initiated, received, or otherwise made”).

- The Wire Act, 18 U.S.C. § 1084, a law that contains two general clauses, with each clause prohibiting two different kinds of wire transmissions as follows: Whoever being engaged in the business of betting or wagering knowingly uses a wire communication facility for the transmission in interstate or foreign commerce of bets or wagers or information assisting in the placing of bets or wagers on any sporting event or contest, or for the transmission of a wire communication which entitles the recipient to receive money or credit as a result of bets or wagers, or for information assisting in the placing of bets or wagers, shall be fined under this title or imprisoned not more than two years, or both. Historically there have been two views regarding the breadth of the Wire Act; the broad view and the narrow view. The broad view holds that the Wire Act applies to all forms of wagering and betting, while the narrow view holds the Act only applies to wagering and betting on sports events and contests.

Of note, federal law "preempts" state law in only a limited number of circumstances. However, in most instances, federal law complements existing state gambling laws.

2. What are the main applicable laws governing advertisements for gambling:

The Federal Trade Commission Act (5 U.S.C. §§ 41-58) prohibits "unfair" and "deceptive" acts and practices.

The Federal Trade Commission Guides Concerning the Use of Endorsements and Testimonials in Advertising, 16 CFR Part 255.

Title 18 of the United States Code prohibits "broadcasting lottery information", with some exceptions. Specifically, 18 U.S.C. §1304 states:

Whoever broadcasts by means of any radio or television station for which a license is required by any law of the United States, or whoever, operating any such station, knowingly permits the broadcasting of, any advertisement of or information concerning any lottery, gift enterprise, or similar scheme, offering prizes dependent in whole or in part upon lot or chance, or any list of the prizes drawn or awarded by means of any such lottery, gift enterprise, or scheme, whether said list contains any part or all of such prizes, shall be fined under this title or imprisoned not more than one year, or both. Each day's broadcasting shall constitute a separate offense.

Various state laws regulate fantasy sports competitions as a type of non-gambling skill-based competition where permitted.



United States

3. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Online gambling and betting activities can be offered only on an intrastate basis, only with a license from each specific state gaming authority, and only in states that legally permit online wagering within that state's geographical boundaries.

It is important to note that, to obtain gaming licenses in each state, highly intrusive disclosures and compliance measures are required from all persons and entities associated with the applicant for the license, including the applicant's ultimate beneficial owners, officers, directors and upper-level management/ supervisory employees.

State gaming regulatory authorities are empowered to impose greater, additional, or specific disclosure and compliance obligations as they deem appropriate consistent with their respective statutory authority.

4. Is it currently possible to apply for a license to offer online gambling and betting activities?

Yes, but only on an intrastate basis and only in those states that legally permit online sports wagering and/or online casino games within that state's geographical boundaries.

Generally speaking, legalized forms of gambling vary from state to state. Depending on the jurisdiction, gambling offerings may include: state-conducted lotteries, brick-and-mortar casinos, retail and online

sports wagering, daily fantasy sports, horse racing tracks, off-track betting parlors, video-lottery parlors, card rooms, instant racing machines, and intra-state online gaming, to name a few. Some states permit all forms of gambling and lottery; while others permit only limited forms of gambling.

5. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

The scope and types of online wagering permitted varies on a state-by-state basis. For example, in New Jersey, Pennsylvania, Michigan and West Virginia, online sports wagering, casino games and poker are all permitted. However, in states such as Tennessee, Indiana, Arizona and Wyoming, only online sports wagering is permitted.

6. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes. For a violation of the gambling laws, substantial civil and/or criminal fines and penalties can apply that vary depending on the type, duration and severity of the violation.

Further, failure to apply for or obtain licensure may result in the placement of an entity on a prohibited list, the consequence being casino licensees, related facilities, and each of their affiliates or subsidiaries, may be prohibited from conducting direct or indirect business with such entity. Automatic divestiture of a disqualified license applicant is also a possibility.

United States

7. Are there any restrictions on online gambling and betting advertising?

Yes. In addition to the laws mentioned above, each state imposes its own specific requirements and restrictions on online gambling and betting advertising within each state's borders, whether such advertising is transmitted via print, television, radio, or via the Internet.

At the federal level, Federal Communications Commission rules also limit the type and amount of commercial advertising that can be aired in children's television programming. Also, the Children's Online Privacy Protection Act of 1998 (15 U.S.C. §§ 6501-6505) and the Children's Online Privacy Protection Rule (15 CFR Part 312) impose certain requirements on operators of websites or online services directed to children under 13 years of age, including the collection of personal information online from a child under 13 years of age.

8. What taxes are imposed on businesses operating in the online gambling sector?

Gambling winnings are fully taxable and must generally be reported but can be offset by directly related expenses and losses under Internal Revenue Service rules. Entities that are in the trade or business of gambling are exposed to potential excise taxes based on the amount wagered, on top of normal corporate taxes.

9. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

Some industry observers think that regulatory activity at the federal level under President Trump will be lower than it has been under President Biden's administration, leaving the enforcement of consumer protection laws to State Attorney Generals working individually or collectively.

In addition, so-called prediction markets rose in prominence during the most recent United States presidential election and now offer a new way to place money (effectively, bets) on the outcome of uncertain events, including elections. Although this activity would normally be illegal gambling, prediction markets create a type of derivative contract known as an "event contract" that is regulated by the Commodity Futures Trading Commission ("CFTC"). The CFTC tried to prevent prediction markets from issuing event contracts based on election results. But a federal Court of Appeals found that the CFTC had failed to present enough evidence that the contracts in question threatened the integrity of the elections. Prediction markets read that decision expansively and are now accustomed to issuing event contracts covering all types of outcomes. Absent new legislation or a contrary court decision, we expect that trend to continue.

Zimbabwe

Key Contacts



Jabulani Nhongo

Managing Partner, Manokore
Attorneys

jabu.nhongo@ma.dlapiper africa.com

Zimbabwe

1. What are the main applicable governing laws with regard to online gambling and betting?

The main applicable laws governing online gambling and betting in Zimbabwe are:

- The Lotteries and Gaming Act, [Chapter 10:26] (the “**Lotteries Act**”) which regulates lotteries and gaming activities in the country.
- The Betting and Totalizator Act [Chapter 10:02] (the “**Betting Act**”) which provides for the licensing of bookmakers and operators of totalizators.
- The Pools Control Act [Chapter 10:19] (the “**Pools Act**”) which provides for control of pool betting business and licensing of pool promoters.

The regulations which are applicable to online gambling and betting are the following:

- Lotteries and Gaming (Casino Licensing) Regulations, 2019
- Lotteries and Gaming (Exemptions) Regulations, 1998
- Lotteries and Gaming (Fees) (Amendment) Regulations, 2019
- Lotteries and Gaming (Levies) Notice, 2008
- Betting and Totalizator Control (Licence Fees) Regulations, 1978

2. Does offering online gambling and betting activities require a license from the local authorities, or can they be offered freely?

Yes, the Lotteries Act requires a party offering gambling and betting activities to have a Lottery Licence. They cannot be offered freely.

3. What online games are allowed (e.g. sports betting, casino, poker, bingo)?

All online games are allowed in Zimbabwe if they are licensed by the Lotteries and Gaming Board.

The Lotteries Act defines a game as any game, irrespective of whether or not its result is determined by chance, played with playing-cards, dice or a gaming device for money, property, credit or anything of value, other than an opportunity to play a further game, and includes, without derogating from the foregoing, roulette, bingo, twenty-one, black-jack, chemin de fer, baccarat and computerised racing.

4. Are there penalties and fines for offering online gambling and betting activities without a local license?

Yes, there are penalties and fines for offering online gambling and betting activities without a license in Zimbabwe.

Zimbabwe

The Lotteries Act provide for fines not exceeding level seven in terms of the Criminal Law (Codification and Reform) (Standard Scale of Fines) Notice, 2023 which is set at \$400.00 (four hundred United States Dollars) and/or imprisonment for a period not exceeding one year and/or both fine and imprisonment for offering gambling and betting activities without a license.

5. Are there any restrictions on online gambling and betting advertising?

Yes, there are restrictions on online gambling and betting advertising in Zimbabwe.

The Lotteries Act prohibits unlicensed operators from advertng lotteries.

The Cyber and Data Protection Act [Chapter 12:07] (CDPA) prohibits an online gambling or betting operator from unlawfully and intentionally using or advertising malicious software for the purpose of damaging data, computer systems, or networks.

6. What taxes are imposed on businesses operating in the online gambling sector?

In terms of the Income Tax Act [Chapter 23:06] (the "ITA") online gambling businesses are subject to standard income tax on their taxable income. Income tax is currently set at 25%.

Bookmakers, which include online betting operators, are explicitly subject to bookmakers' tax in terms of the ITA. Every bookmaker shall pay 3 % of his or her gross takings in every month. However, according to the 2026 National Budget, the Government of

Zimbabwe (the "GoZ") proposes to raise the bookmakers' tax to 20% from the current 3% from 1 January 2026. Every bookmaker shall withhold 10 % of the punter's gross winnings or aggregate gross winnings as the case may be from which the punter is paid out the winnings by the bookmaker with whom the punter placed the bet or bets concerned. However, the GoZ has also proposed to raise the tax on betting winnings to 25% from the current 10% from 1 January 2026, according to the 2026 National Budget. Value Added Tax (VAT) is also a tax that may be imposed on businesses operating in the online gambling sector. VAT is currently set at 15%."

7. What are the current key trends in regulatory and civil litigation for gambling operators in the local country?

In Zimbabwe, the government approved principles for amendment of the Lotteries and Gaming Amendment Bill (the "Bill").

The Bill seeks to transform the Lotteries and Gaming Board into a Gaming Regulatory Authority (the "Authority"). The Authority can now exercise wider powers to enforce compliance, conduct inspections, oversee licensing, and collect taxes.

The Bill will introduce the need to comply with anti-money laundering regulations and introduce additional sanctions for non-conformity with the new legislative framework.

There have not been any key trends to note regarding civil litigation for gambling operators in Zimbabwe during the period 2024/2024.



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