



**Horizon Scanning**  
Betting and Gaming  
quarterly review

January 2018





# Horizon Scanning

## Betting and Gaming quarterly review

The betting and gaming sector is experiencing significant regulatory and legislative change, presenting risks and opportunities. We've created this interactive guide to keep you updated and informed about the key international developments that are on the horizon.

For each country and legislative development we have identified the possible impact, what action should be undertaken, and provided a RAG status to indicate timescales of when action is required. The guide has been split by RAG status and can be accessed directly by clicking the links below.



Immediate action is required or significant potential impact



Action required in the next six months, or moderate potential impact, or in the next 12 months will involve material impact



Minor impact, or longer term action required, or for information only

## Contacts



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# Italy

Development	Possible impact	Action required
<p>On 10 January 2018 the Italian government launched 120 online gaming licences, which will be awarded on a first come first served basis, with no bidding process. At least one third of those licences are expected to be awarded to existing operators.</p> <p>There will be no restriction on the type of entities that can apply. However, if an operator does not hold a European online gaming licence in Italy or another EU country with a turnover of €1.5M or more, then it will need to hold an additional € 1.5m as a bank guarantee. The price of the licence is €200K.</p> <p>The deadline for filing applications is the 19 March 2018 and applications will be opened on the 19 April 2018. Once the applications are filed there is usually a 3-5 month period from the issue of the application to the award of the licence.</p>	<p>The tender for the award of 120 new Italian online gaming licences was launched on 10 January 2018.</p>	<p>Operators will need to submit applications for new licences prior to 19 March 2018.</p>

## Further detail

The contract notice can be found [here \(Italian version\)](#).

## Contacts



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Significant  
impact

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Italy

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# Malta

Development	Possible impact	Action required
<p>The Remote Gaming Regulations (S.L. 438.04) have been amended through the publication of Legal Notice 409 of 2017 which shall bring into force the Gaming Licence Fees Regulations.</p> <p>Published in the Government Gazette on 22 December 2017. This new fiscal structure became effective as of 1 January 2018.</p>	<p>A transitory period is envisaged whereby existing licensees shall continue to pay in accordance with the current Remote Gaming Regulations until 30 June 2018. As of 1 July 2018, licensees shall start paying gaming licence fees under the new regulations.</p> <p>Reconciliation shall then take place in order to calculate the difference between what was due for the first six months of 2018 (under the current fiscal regime) and the rest of the year under the new regime.</p> <p>Licensees which would have paid more than what was due will receive tax credits equivalent to the excess amount paid; and licensees which would have paid less, shall pay the difference accrued by the end of 2018.</p> <p>As of 1 January 2019, the new gaming licence fees regulations will apply therefrom.</p>	<p>Assessments of the financial implications of the change in regulation and ensuring adherence to the new regime.</p>

## Further detail

More information can be found on the [Malta Gaming Authority website](#).

## Contact



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**Significant impact**



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# Mauritius

Development	Possible impact	Action required
The Gambling Regulatory Authority Act was amended in 2017 to widen the definition of “agent of a foreign pool promoter” to “a licensee that promotes the activities involved in the receiving or negotiating bets by way of pool betting outside Mauritius in relation to sporting or other events taking place outside Mauritius” (i.e. promoting the activities of a foreign pool promoter).	<p>The former definition of the “agent of a foreign pool promoter” was restricted to activities such as issuing or receiving pool coupons or other forms together with stake money on behalf of a foreign pool promoter. However, this new amendment now opens the doors to international pool promoters on local grounds.</p> <p>For example, the PMU (Pari Mutuel Urbain) is now being promoted in Mauritius by an agent.</p>	This allows other foreign pool promoters to operate in Mauritius subject to the Gambling Regulatory Authority granting a licence.

## Further detail

For more information see the [Gambling Regulatory Authority Act 2007](#) or the [Gambling Regulatory Authority website](#).

## Contact



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Significant impact



- Italy
- Malta
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- Poland
- Romania
- Sweden
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# Poland

Development	Possible impact	Action required
<p>Changes to the Personal Income Tax Act as of 4 October 2017 (RPU 2017 VIII, poz. 18780):</p> <ul style="list-style-type: none"> <li>– annulling and giving new wording to art. 21.1.6a - describing prizes in the games of chance, considered as tax exemption</li> <li>– adding art. 21.1.6b - describing prizes in a poker tournament, considered as tax exemption</li> <li>– adding art. 21.6a – describing the meaning of one-off value of prizes in the games of chance, needed to assess if they are subject to tax exemption</li> <li>– changing the article 30.1.2 by deleting words: with reservation of art. 21 ust. 1 pkt 6, 6a and 68</li> </ul>	<p>From 1 January 2018 all games of chance will be subject to tax, apart from the prizes in a poker tournament, if they exceed the one-off value of prizes defined in the Personal Income Tax Act.</p>	<p>Appraisal and adherence to the new tax regime from 1 January 2018.</p>

## Further detail

More information about the Personal Income Tax Act is available in Polish [here](#).

## Contact



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Significant impact



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# Romania

Development	Possible impact	Action required
<p><b>Taxation</b> As of 1 January 2018 all revenues in the form of prizes (not gambling specifically) are to be taxed at a rate of 10% of the net income of each prize. This provision changes the previous rate of 16% that was required for this type of revenue.</p> <p><b>Legal developments</b> As of 25 February 2017, all slot machines used by companies must be connected through an Independent Informational Program which provides centralisation of the information, highlighting each connected means of play, the location in which it is exploited, the total value of the participation fees collected and the total awarded prizes, including jackpots.</p>	<p>As of the date of the new amendments, gambling companies, need to ensure that they will withhold the taxes at a rate of 10% (down from 16%) for all revenues in the form of prizes.</p> <p>Businesses need to set up an independent information program and to connect it to a terminal located at the Gambling Authority, otherwise it may be subject to fines of up to 50.000,00 RON (approx. €1,074). Also, and more onerously, depending on the consequences, suspension of its authorisation to operate gambling activities is possible for up to six months.</p>	<p>Appraisal and adherence to the new tax regime from 1 January 2018.</p>

## Further detail

More information is available on the [Gaming Authority website \(Romanian\)](#).

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Significant  
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Italy

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# Sweden

Development	Possible impact	Action required
<p>A national investigation report proposes a new Gambling Act under which companies will be required to have a licence in order to offer gambling services on the Swedish market.</p> <p>The report further suggests dividing the gambling market into two sections, one competitive in which companies may act on if they have a licence, and a section in which Svenska Spel (a governmental corporation) will have exclusive rights on.</p> <p>The types of gambling that may be offered in the competitive section are online games, e.g. casino and poker based sports and horse-race betting.</p>	<p>If the proposed act is adopted as law, gambling companies, such as online gambling operators, will need to ensure that they have the necessary licence in order to operate on the Swedish market.</p> <p>In the absence of the mandatory licence, companies will be subject to sanctions including fines and imprisonment for the owners.</p> <p>The proposed changes could be considered an opportunity to enter the gambling market, which is currently closed for other than state owned gambling companies, such as horse-race betting.</p>	<p>No action required for the moment, but we would suggest that the proposed act is monitored to see whether or not it is adopted and becomes law.</p> <p>The act is now subject to the Swedish legislative process, but the report proposes that the new act should come into effect from 1 January 2019.</p>

## Further detail

A summary of the report is available [here \(Swedish\)](#).

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Significant impact



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# United Kingdom



Development	Possible impact	Action required
<p>The UK government has just closed its consultation on its proposals for changes to Gaming Machines and Social Responsibility Measures as part of its Triennial Review of machines stakes and prizes. Following continuing media pressure the review has placed a particular focus on the staking limits applied to category B2 Fixed odds betting terminals (otherwise known as FOBTs) made available in betting shops. The consultation considers proposals to reduce existing staking limits of (in some circumstances) £100 to between £50 and £2.</p>	<p>The outcome of the review will inevitably see a substantial reduction in the staking limits for FOBT machines in betting shops. Reliant on these machines for a significant proportion of gambling income the impact (depending upon the staking levels eventually set) has potential to be significant to all bookmakers. It is anticipated that the outcome will see betting operators reviewing their business models and considering the viability of many shops within their retail.</p>	<p>The governments consultation closed on 28th January 2018 and the revised stake and prize limits will be implemented shortly afterwards.</p>
<p>The Competitions and Markets Authority (CMA) is currently in the process of investigating a number of online gambling operators on whether they are treating customers fairly. This has involved looking into potential breaches of consumer law, including misleading promotions and unfair terms being used to block players' pay-outs. The investigation which has been run closely with the Gambling Commission started in Mid-2016 and is due to reach conclusion shortly. The Gambling Commission has just launched a new consultation on amendments to the Licensing Conditions and Codes of Practice ("LCCPs") that apply to operator licences in respect of ensuring gambling is fair and open.</p>	<p>The requirements for operators to ensure compliance with consumer legislation and Advertising Codes of Practice are already set out in LCCPs which apply to operator licences, however both the Gambling Commission and CMA are making it clear to the industry that failure to abide with these requirements will see both regulators utilise their enforcement powers.</p>	<p>Operators need to ensure immediately that all terms and conditions and all marketing promotions are fair, transparent and compliant with consumer law including the Consumer Protection from Unfair Trading Regulations 2008 and Consumer Rights Act 2015.</p> <p>Consultation on the new draft LCCPs closes on 22nd April 2018.</p>



Significant impact



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## Further detail

**UK Government consultation:** more information is available [here](#).

**CMA investigation:** updates from the Gambling Commission are available [here](#), and [here](#). The CMA's statement is available [here](#).

**Gambling Commission consultation:** more information is available [here](#).



# United Kingdom



Development	Possible impact	Action required
<p>New technical standards for ensuring online operators offer all customers tools to monitor their gambling have been introduced.</p> <p>Following consultation remote operators must:</p> <ul style="list-style-type: none"> <li>– enable customer to access three months’ of account/gambling information, with a minimum period of 12 months available</li> <li>– ensure account/gambling history provides easy to understand totals for a defined period</li> <li>– give consumers access to information about net deposits</li> <li>– allow consumers to set financial limits across their entire gambling account as well as individual games</li> </ul> <p>Accordingly updated Remote Gambling and Software Technical Standards have been published by the Gambling Commission dealing with the issues above, which have effect from 1 April 2018, and requirements concerning information displayed to customers which were implemented in October 2017.</p>	<p>Remote Operators will need to ensure that systems are in place to reach compliance with the new Remote Technical Standards requirements. Where not already actioned by an operator this may require processes and software to be adapted/updated within the business. Failure to comply would be considered to be a breach of an Operating Licence condition which could lead to enforcement action by the Gambling Commission.</p>	<p>Action should have already been taken in respect of the Remote Technical Standard requirements that were implemented in October 2017. The additional requirements may need immediate action to ensure systems and software changes are implemented in time for the 1 April 2018 deadline.</p>



Significant impact



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## Further detail

More information about the updates to the Gambling Commission’s Remote Technical Standards are available [here](#).



# United Kingdom

Development	Possible impact	Action required
<p>The Gambling Commission has announced that it will implement changes to the Licence Conditions and Codes of Practice (LCCP) applying to society lotteries. The changes will include amongst other amendments two new social responsibility code provisions to further information and transparency requirements.</p> <p>Lottery operators and External Lottery Managers (ELMs) will be required to:</p> <ul style="list-style-type: none"> <li>– make it clear to consumers before they buy a ticket which society or charity the proceeds of lotteries they promote are going to</li> <li>– ensure societies benefitting from the proceeds publish information on what proportion of money raised from lottery ticket sales in the previous year was returned for societal purposes</li> </ul>	<p>Society Lottery providers and External Lottery Managers will need to ensure that any changes required to their operations or processes to reach compliance with the amended LCCPs are implemented.</p>	<p>Effective from 4 April 2018.</p>

## Further detail

The Gambling Commission’s summary on changes to the LCCPs is available [here](#).

## Contact



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Significant impact



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# Cyprus

Development	Possible impact	Action required
<p>The National Betting Authority (NBA) has initiated a process of redesigning the legal framework for betting on various levels. The main purpose of this is to enhance the sector with new products and services and to expand the licencing range for provision of services inside and outside Cyprus.</p> <p>Moreover, the NBA is also looking at ways to maximise the benefits for the public interest, regarding the taxation system.</p>	<p>None at this stage, however there may be potential opportunities for operators to offer new products into the market place.</p>	<p>No action required.</p>



Moderate impact

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Cyprus

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## Further detail

More information can be found on the [National Betting Authority website](#).

## Contacts



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# Estonia

Development	Possible impact	Action required
<p>Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of customers with regard to the processing of personal data and the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) comes into force on 25 May 2018. As a result a new Estonian Personal Data Protection Act will come into force.</p>	<p>The most substantial change that awaits the entire private sector is the portability of personal data. A person can take their digital data from company A and bring it to company B.</p> <p>The next important change is that companies will have to be ready to designate a Data Protection Officer (DPO). Companies must designate a DPO if the core activities of the company consist of processing operations and require regular and systematic monitoring of data subjects on a large scale.</p>	<p>It is advisable to carry out a comprehensive assessment of the data processing of your company in order to determine whether it meets the requirements of the General Data Protection Regulation.</p>



Moderate impact



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## Further detail

More information about GDPR can be found [here](#).

## Contact



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# Germany

Development	Possible impact	Action required
<p>The aspired reform of gambling law in Germany has failed. The regulation of gambling in Germany is primarily under the responsibility of the federal states. A joint State Treaty on Gambling has been concluded by the federal states in order to set the necessary regulations.</p> <p>In March 2017, a substantial reform of the State Treaty (2. Glücksspieländerungsstaatsvertrag) was negotiated by the states. The reform was supposed to be put into force in 2018. However, the government of state of Schleswig-Holstein withdrew its consent with regard to the treaty at the end of 2017, insisting on a new set of negotiations.</p> <p>As the approval of all federal states is required, the treaty cannot enter into force.</p>	<p>Gambling law reform is considered necessary since numerous current legal regulations of the State Treaty have proved themselves as invalid or ineffective. Particularly in the area of licensing for sports betting. Germany lacks a proper legal framework and legal certainty.</p> <p>The new State Treaty was supposed to develop the new regulations in order to ensure legal certainty. A new state of legal uncertainty has been developed instead, unsettling potential investors as a result.</p>	<p>Legislation in Germany is on the move. It is therefore necessary to closely monitor the forthcoming legislation.</p> <p>Investing in gambling requires a review of the existing regulations and legislative debate. The regulations can vary greatly depending on the area (casino, sports betting).</p> <p>Planned investments must be reviewed at short notice.</p>



Moderate impact



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## Contact



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# Isle of Man



Moderate impact

Development	Possible impact	Action required
<p>The Isle of Man has recently consulted on legislation which seeks to ensure compliance with international AML/CFT requirements.</p> <p>The Gambling (Anti-Money Laundering and Countering the Financing of Terrorism) Bill 2017 provides the IOM Gambling Supervision Commission (GSC) with powers to, (inter alia):</p> <ul style="list-style-type: none"> <li>– oversee and supervise compliance with AML/CFT legislation</li> <li>– restrict online gambling and casino licences and activities for AML/CFT reasons (until such recommendations or guidance is followed)</li> </ul> <p>Similarly, the amendments to the Casino (Amendment) Bill 2017 provide that casino licences can be revoked where there is non-compliance with AML/CFT legislation.</p>	<p>Both the Gambling (Anti-Money Laundering and Countering the Financing of Terrorism) Bill 2017 and the Casino (Amendment) Bill 2017 are to be laid before Tynwald (the Island’s Parliament) for signing in January 2018 and will come into force by way of appointed day order.</p> <p>The implementation of both the Gambling (Anti-Money Laundering and Countering the Financing of Terrorism) Bill 2017 and the Casino (Amendment) Bill 2017 will enable the Isle of Man to meet the international obligations required of the Island and the GSC.</p>	<p>Anyone who is the holder of a licence to conduct gambling activities in the Isle of Man needs to ensure that they comply with the relevant AML/CFT legislation and the Gambling (Anti-Money Laundering and Countering the Financing of Terrorism) Bill 2017 once in force.</p>



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## Further detail

More information about the **Gambling Bill 2017** and amendments to the **Casino Bill 2017** are available.

## Contact



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# The Netherlands



Moderate impact

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- Cyprus
  - Estonia
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  - Ukraine

Development	Possible impact	Action required
<p><b>Taxation</b> As of 1 January 2018 operators will be temporarily taxed at 30.1% of their gross gaming revenue (currently it is 29%).</p> <p><b>Online gaming</b> It is expected that the Remote Gambling Bill will be implemented in 2018. It has been passed by Parliament and is awaiting approval of the Senate.</p> <p>The Remote Gambling Act will regulate online gambling and provide a basis for a licencing system, which will allow Dutch players to take part in online gambling offerings of international operators. The Dutch Authority on Gambling has started making arrangements to implement this Act.</p>	<p>Currently, due to the prohibited-unless- licensed approach, as well as a lack of a legal basis to award gambling licences for the online market, any provision of remote gambling activities in the Netherlands is unlawful (unless the e-commerce exception applies).</p> <p>The effect of the bill will be significant, as it will open up the market to international gambling operators.</p>	<p>No action required at this point. In general, please consider consulting us with regard to:</p> <ul style="list-style-type: none"> <li>– whether a gambling licence is necessary</li> <li>– if so, which type of a licence is needed</li> <li>– whether the e-commerce exemption applies</li> </ul> <p>If passed, the Remote Gambling Act would be implemented in July 2018 at the earliest.</p>

## Further detail

More information can be found on the [Gambling Authority website](#) and the [Ministry of Security and Justice website \(Dutch\)](#).

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# Northern Ireland



Moderate impact

Development	Possible impact	Action required
<p>The arrest in November 2017 of a bookmaker highlights once again the extent to which the NI gambling law remains out of step with the rest of the UK. Following a police investigation into whether Fixed Odds Betting Terminals (FOBTs) are in breach of the local law, a file has been sent to the Public Prosecution Service following the arrest to determine if the bookmaker will face charges.</p> <p>As a matter devolved to the local NI government, the long discussed overhaul to update the legislation in line with our UK counterparts remains a distant prospect whilst the Stormont executive remains dissolved.</p>	<p>The current 1985 legislation permits a maximum gaming stake of 30p. FOBTs have a typical maximum stake of £100. Whilst the issue does periodically raise its head there has been no widespread enforcement or ruling perhaps as the legislation is considered to be out of date.</p> <p>If a case proceeds against the bookmaker there is real risk of a court ruling that FOBTs are illegal in NI. All businesses operating across the sector will be impacted and will risk enforcement or be forced to remove a valuable income stream.</p>	<p>Keep a watching brief on all enforcement developments in NI – periodically the police will take steps to enforce where gambling is taking place outside the parameters of the current legislation, however previous police action has been minimal.</p> <p>Businesses should continue to lobby for change to the legislation in anticipation of a return to a fully operational devolved government.</p>



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## Further detail

More information about the current legislation and the permitted gaming limits can be found [here](#).

## Contact



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# United Kingdom

Development	Possible impact	Action required
Following consultation, the UK Government has announced that it will utilise its powers under the Gambling Act 2005 to impose a condition on Gambling Commission operating licences prohibiting the offering of bets on the outcome of non-UK EuroMillions draws. This is to ensure consistency with the current restrictions which already prohibit the acceptance of bets on the National Lottery to ensure that it remains the preserve of good causes.	Betting operators who currently accept bets on non-UK EuroMillions draw will be required to cease these activities.	No date known, but expected imminently.



Moderate impact

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## Further detail

More information can be found in the Department for Digital, Culture, Media & Sport's [final response to the consultation](#).

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# Ukraine

Development	Possible impact	Action required
In 2017 the Ukraine Government declared in a memorandum with the International Monetary Fund its intention to legalise gambling in 2018, which has been illegal in Ukraine since 2009.	<p>The draft law provides for a number of qualification requirements to the operators, for example, the amount of the authorised capital and requirements in relation to employees.</p> <p>In February 2017, the parliament sent the draft law for review and amendments.</p>	<p>No immediate action is required.</p> <p>As we expect approval of the new law in 2018, monitoring of the law-making initiatives and developments is recommended.</p>



Moderate impact



- Cyprus
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## Further detail

More information can be found in this [article](#).

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# Argentina

Development	Possible impact	Action required
<p>From 1 January 2017 the regulation of gambling within the city of Buenos Aires transferred from the federal government to Ciudad Autónoma de Buenos Aires.</p> <p>New taxes created by Law 27.275 have, since September 2017, allowed individuals to request access to public information on gambling activities.</p>	<p>The City of Buenos Aires Constitution (art. 50) forbids its authorities from granting new licences for gambling within the jurisdiction, requiring these kind of activities to be dealt with instead by the State. Although there are proposals to amend that rule, this is unlikely to change. Consequently, this removes the opportunity for new gambling operations within Buenos Aires without constitutional reform and accordingly the existing licensees Casino Buenos Aires and Hipódromo de Palermo will remain the only operators within Buenos Aires. Almost all of the Provinces have granted licences in gambling activities. At the eventual termination of those licences there are slight chances for new businesses in the sector.</p> <p>The beneficial owner of one of the most powerful Licensee company's within the Provincial territories (Cristobal Lopez) was prosecuted for tax evasion. He sold his shares to a partner, but most of the authorities think this was simulated. This may lead to a termination of licences in several Provinces and a possible new bidding process.</p>	<p>With no news about new bidding processes within Buenos Aires for gambling activities and the lack of standing for challenging the new tax regime, there is no immediate action that can be taken.</p>

## Further detail

More information can be found in this [article \(Spanish\)](#).

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impact

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# Austria

Development	Possible impact	Action required
<p>A decision by the Supreme Administrative Court was recently issued on surreptitious advertising for the benefit of Austrian Lotteries in public-service radio programs. Austrian Broadcasting (ORF) reaches the largest share of audience in Austria, and is the most significant media outlet for wide reach advertising. It is subject to stricter regulations than private broadcasting.</p> <p>One large ORF radio station featured a game based on previously bought lottery tickets. Winnings were paid by Austrian Lotteries directly. The game was neither distinguished from the radio programme nor specifically marked as advertising.</p> <p>ORF is subject to forfeiture of economic benefits from surreptitious advertising. The decision clarified that not only the advertising fee but also winnings paid by Austrian Lotteries directly to the winners are economic benefits and accordingly these were forfeited.</p>	<p>The Austrian Broadcasting Corporation may become less open for including games as a way of advertising.</p>	<p>Make sure that advertisements in the form of games are clearly distinguished from any associated broadcast programme.</p>



Minor impact

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Argentina

Austria

Colombia

Republic of Ireland

Russia

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# Colombia

Development	Possible impact	Action required
<p>The first licence allowing online gambling operations relating to live sport was granted in September 2017 (having been legal since 2016).</p>	<p>Increasing opportunity for new licences for sportsbook-related online betting operations.</p>	<p>Operators wanting to take the opportunity to enter the Colombian market will need to Incorporate a corporate vehicle in Colombia and obtain the corresponding licence.</p>



Minor impact



- Argentina
- Austria
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## Contact



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# Republic of Ireland

Development	Possible impact	Action required
<p>Another year has passed by and the long promised overhaul of Irish gambling laws has not yet taken place. Some piecemeal reform was published by the Department of Justice in August 2017 in the form of the "General Scheme of the Courts and Civil Law (Miscellaneous Provisions) Bill 2017" (the "General Scheme"). The reforms proposed for inclusion in this bill are designed to provide some clarity to key areas of gambling law in Ireland pending the modernisation of the entire gambling regime (pursuant to the Gambling Control Bill, the general scheme of which was published in 2013).</p> <p>In January, the Minister of State for Equality requested approval from the Cabinet to draft a new general scheme of the Gambling Control Bill to update the General Scheme in line with developments in the industry over the last few years since it was published in 2013. The Minister stated that the introduction of new gambling legislation was a priority for 2018.</p>	<p>The possible impact should a bill be passed with the proposed changes contained in the General Scheme are as follows:</p> <ul style="list-style-type: none"> <li>– requiring a charitable beneficiary of a raffle or lottery to be registered with the Charities Regulator</li> <li>– standardising the age limit for participating in all gaming and lottery activities to 18 years old</li> <li>– the stakes and prizes permitted by the Gaming and Lotteries Act 1956 are adjusted upwards</li> </ul> <p>Operators will want to keep an eye on the progression of any developments to the Gambling Control bill.</p>	<p>Should the proposals contained in the General Scheme become law the following actions will be required:</p> <ul style="list-style-type: none"> <li>– familiarisation with the new regulatory regime and registration of charitable raffles or lotteries are registered with the Charities Regulator</li> <li>– familiarisation with the new maximum rates of stakes and prizes</li> </ul>

## Further detail

More information about the General Scheme can be found on the [Department of Justice website](#).

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Minor impact

- .....
- Argentina
  - Austria
  - Colombia
  - Republic of Ireland
  - Russia



## Horizon Scanning

Betting and Gaming quarterly review - January 2018

# Russia

Development	Possible impact	Action required
<p>From 1 January 2018, customers must pay tax on profits from their winnings, from RUB 4,000 (€58) to RUB 15,000 (€217). Operators, including betting or lottery companies, must act as tax agents, only if the winnings exceed the amounts mentioned above.</p> <p>Previously, betting companies were tax agents regardless of total winnings, while income tax on winnings from other organisers of gambling and lotteries were payable by individuals in any case.</p>	<p>Betting operators, including bookmakers, are released from the obligation to withhold tax with respect to individuals who have won less than RUB 15,000 (~EUR 217) .</p>	<p>Operators and lottery companies must provide the capacity to withhold tax with respect to individuals who have won more than RUB 15,000 (~EUR 217).</p>



Minor impact

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Argentina

Austria

Colombia

Republic of Ireland

Russia

## Contact



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