

**International  
Comparative  
Legal Guides**



Practical cross-border insights into gambling law

# **Gambling 2022**

**Eighth Edition**

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**ICLG.com**

# Introductory Chapter

## 1 In a Post-Pandemic World, the Gaming Industry Can Thrive

Marc Ellinger, International Masters of Gaming Law

# Expert Analysis Chapters

## 3 The Ambiguity of Compliance Within the Gaming Industry

Bas Jongmans & Xavier Rico, Gaming Legal Group

## 7 A New Era in Canadian Gaming

Danielle Bush, McCarthy Tétrault LLP

# Q&A Chapters

## 11 Argentina

MF Estudio – Abogados: Tomás Enrique García Botta

## 16 Australia

Senet: Julian Hoskins & Daniel Lovecek

## 26 Austria

BRANDL TALOS: Thomas Talos & Nicholas Aquilina

## 33 Belgium

Sirius Legal: Bart Van den Brande

## 39 Brazil

FYMSA Advogados: Luiz Felipe Maia, Flavio Augusto Picchi & Maria Luiza Kurban Jobim

## 46 Cyprus

A.C. Couccoullis & Associates LLC: Dr. Alexia Couccoullis

## 52 Czech Republic

WH Partners: Robert Skalina

## 60 Denmark

Mazanti-Andersen: Nina Henningsen

## 67 Estonia

Gabnys.Gabniene: Andrius Gabnys

## 73 Finland

Legal Gaming: Minna Ripatti

## 78 Germany

Melchers Law Firm: Dr. Joerg Hofmann & Dr. Matthias Spitz

## 86 Greece

KG Law Firm: John C. Kyriakides & John Broupis

## 91 Hungary

DLA Piper Hungary: Viktor Radics, Dániel Élő & András Nemescsófi

## 97 India

IndusLaw: Ranjana Adhikari & Shashi Shekhar Misra

## 109 Ireland

McCann FitzGerald: Alan Heuston

## 116 Isle of Man

Appleby (Isle of Man) LLC: Claire Milne & Sophie Corkish

## 123 Israel

M. Firon & Co.: Jacob (Koby) Sarov, Ido Nahon & Leehe Asif

## 128 Japan

Nagashima Ohno & Tsunematsu: Masayuki Fukuda

## 135 Kenya

TripleOKLaw LLP: John M. Ohaga & Michelle C. Koske

## 141 Latvia

Gabnys.Gabniene: Andrius Gabnys

## 148 Lithuania

Gabnys.Gabniene: Andrius Gabnys

## 154 Macau

Rato, Ling, Lei & Cortés – Advogados e Notários | Lektou: Pedro Cortés & Óscar Alberto Madureira

## 162 Malta

GTG Advocates in collaboration with Aflexion Alliance: Reuben Portanier & Dr. Terence Cassar

## 168 Mexico

Portilla, Ruy-Díaz y Aguilar, S.C.: Carlos Fernando Portilla Robertson & Ricardo Valdivia González

## 174 Netherlands

Kalff Katz & Franssen: Justin Franssen & Dr. Alan Littler

## 180 Norway

Brækhus Advokatfirma DA: Brede A. Haglund & Alexander Mollan

## 186 Poland

WH Partners: Ewa Lejman-Widz

## Q&A Chapters Continued

- 194** **Portugal**  
Luiz Gomes & Associados: Gonçalo Afonso Proença
- 201** **Romania**  
Nestor Nestor Diculescu Kingston Petersen (NNDKP): Alina Tace & Lucian Barbu
- 209** **Russia**  
4H Agency LTD: Ilya Machavariani, Ivan Kurochkin, Viktor Kuzmenko & Sophia Balashvili
- 216** **Spain**  
LOYRA Abogados: Patricia Lalanda Ordóñez & Fernando A. Martín Martín
- 224** **Sweden**  
Nordic Gambling: Maria McDonald & Elvin Sababi
- 232** **Switzerland**  
MME Legal | Tax | Compliance: Dr. Andreas Glarner & Stefan Keller
- 238** **Ukraine**  
Sports & Gaming Lawyers: Iryna Sergienko & Robert Khorolsky
- 247** **United Kingdom**  
Wiggin LLP: Jason Chess & Chris Elliott
- 253** **USA – Illinois**  
Taft Stettinius & Hollister LLP: Paul T. Jenson, Erin Lynch Cordier, Anne Kremer & Alexandra Van Dusen
- 261** **USA – Iowa**  
Butler Snow LLP: Sean McGuinness
- 265** **USA – Nevada**  
Lewis Roca: Karl F. Rutledge & Glenn J. Light

## Ireland

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## 1 Relevant Authorities and Legislation

### 1.1 Which entities regulate what type of gambling and social/skill gaming activity in your jurisdiction?

Relevant Product		Who regulates it in digital form?	Who regulates it in land-based form?
Gaming	Casino gaming (including slots and casino table games such as roulette & blackjack)	Not applicable.	
	Poker		
	Bingo	Not applicable.	An Garda Síochána; or the District Court.
Betting	Betting	The Revenue Commissioners.	
	Sports/horse race betting (if regulated separately to other forms of betting)		
	Fantasy betting (payment to back a 'league' or 'portfolio' selection over a period of time, for example in relation to sport or shares)	Not applicable.	
Lotteries	Lotteries	The Regulator of the National Lottery for the National Lottery; An Garda Síochána; or the District Court (for lotteries other than the National Lottery).	

Relevant Product	Who regulates it in digital form?	Who regulates it in land-based form?
Social/Skill arrangements	<p>“Social” gaming with no prize in money or money’s worth</p> <p>Skill games and competitions with no element of chance</p>	Not applicable.

### 1.2 Specify: (i) the law and regulation that applies to the Relevant Products in your jurisdiction; and (ii) – in broad terms – whether it permits or prohibits the offer of Relevant Products to persons located in your jurisdiction.

#### (a) Gaming

Gaming, defined as “playing a game (whether of skill or chance or partly of skill and partly of chance) for stakes hazarded by the players”, is governed primarily by the Gaming and Lotteries Acts 1956–2019 (the “**Gaming and Lotteries Acts**”). The Gaming and Lotteries Acts prohibit gaming unless a gaming licence or permit is obtained. There are limited forms of gaming and lotteries that licences can be obtained for.

#### (b) Betting

Betting is governed by the Betting Act 1931, as amended by the Betting (Amendment) Act 2015 (the “**Betting Acts**”). Offshore gambling operators who offer betting services or betting intermediary services by remote means to Irish customers are required to obtain either a remote bookmaker’s licence or remote betting intermediary’s licence from the Irish Revenue Commissioners.

The Totalisator Act 1929 provides for the establishment and regulation of tote betting (or “pari-mutuel”) by the Irish Revenue Commissioners.

#### (c) Lotteries

Lotteries, defined as “all competitions for money or money’s worth involving guesses or estimates of future events or of past events the results of which are not yet ascertained or not yet generally known” are permitted by the Gaming and Lotteries Acts, but are heavily regulated and there are certain prohibitions on their operation.

The Irish National Lottery falls outside the scope of the Gaming and Lotteries Acts and, instead, is regulated by the National Lottery Act 2013 (the “2013 Act”), which repealed and replaced the terms of the National Lottery Act 1986.

(d) Social/Skill Arrangements

“Social games” which do not require a stake or are otherwise free to enter are generally outside the scope of the Irish gambling regime.

Skill games and competitions which do not feature an element of chance are also generally outside the scope of the Irish gambling regime.

## 2 Application for a Licence and Licence Restrictions

### 2.1 What regulatory licences, permits, authorisations or other official approvals (collectively, “Licences”) are required for the lawful offer of the Relevant Products to persons located in your jurisdiction?

(a) Gaming

Irish law does not currently provide for the licensing of casinos, and casino-style games are generally prohibited by Irish law. However, private arrangements are excluded from the scope of this legislation. This exclusion has given rise to the operation of private members’ clubs as casinos and card clubs. Other than the requirement to become a member of the club, a process that is not standardised, the opening hours, age restrictions and general operation of such clubs are not regulated.

Licences can be obtained to operate low stake slot machines and amusements machines.

(b) Betting

A bookmaker must obtain the relevant licence (i.e. bookmaker’s licences, remote bookmaker’s licences or remoting betting intermediary licences) from the Irish Revenue Commissioners.

A licence is required to operate tote machine, however only two licences have ever been previously issued. A licence (due to expire in 2021) is currently held by Tote Ireland Limited (a subsidiary of the State horse racing body, Horse Racing Ireland). Bord na gCon (the national greyhound board) holds a licence to operate a totalisator at greyhound tracks.

There is no equivalent in Ireland to the types of pool betting licences (non-remote and remote pool betting licences) that are issued in other jurisdictions that operators use to provide pool betting or fantasy sports products.

There is no specific licence in Ireland which provides for betting on the outcome of lotteries although a number of operators offer such products to Irish consumers under a remote bookmaker’s licence. There is currently no prohibition on betting on the result of the Irish National Lottery; however, the National Lottery (Amendment) Bill 2021, if introduced, will prohibit betting on products of the Irish National Lottery.

(c) Lotteries

The Irish National Lottery operator is required to hold a licence from the Irish Government whereby a single licensee is chosen to operate the Irish National Lottery following a competitive tender process. The Irish National Lottery is regulated by the Regulator of the National Lottery.

Small lotteries which meet certain conditions may be carried out under a permit which is issued by An Garda Síochána, or by a licence granted by a District Court.

### 2.2 Where Licences are available, please outline the structure of the relevant licensing regime.

(a) Gaming

Operators of gaming machines are required to hold a gaming licence for the premises where a gaming machine is located. Gaming permits are available from An Garda Síochána for on-premises gaming where the maximum stake is €10 and no player can win more than €3,000 in a game. Gaming licences are available from the National Excise Licence Office division of the Revenue Commissioners for gaming machines and all other gaming products where the maximum stake is €5 and no player can win more than €500 in a game. In order to obtain a gaming licence an applicant is required to hold a current valid gaming court certificate which is issued by the District Court. Applicants are also required to produce a valid tax clearance certificate and pay the relevant excise duty.

Operators of amusement machines are required to hold an amusement licence for the premises where an amusement machine is located. Amusement licences are issued by the National Excise Licence Office division of the Revenue Commissioners following the submission of an application form, together with a valid tax clearance certificate and payment of the relevant excise duty. A court certificate is not required for an amusement licence.

(b) Betting

The bookmaker, remote bookmaker and remote betting intermediary licences are granted by the National Excise Licence Office division of the Irish Revenue Commissioners, who administer the licensing process and maintain public registers containing details of operators who have been granted a licence. As part of the process of obtaining a licence, the applicant (or the relevant officers of the applicant where the applicant is a company) must first obtain certificates of personal fitness and tax clearance certificates.

As outlined in question 2.1 above, a totalisator licence is required to operate a tote machine. Although any individual or company may apply for a totalisator licence, only two licences have previously been issued.

(c) Lotteries

The National Lottery licence is issued by the Irish Government for a 20-year period. The most recent licence was granted in 2014 following a competitive tender process.

Certain lotteries that are held for charitable or philanthropic purposes do not require any form of permit/licence, provided that certain conditions are satisfied, and similarly certain lotteries that are held in conjunction with the promotion of a particular product do not require any form of permit/licence, once certain conditions are met.

For lotteries in respect of which the total value of the prizes is not more than €5,000, an application for a lottery permit must be made to a Garda superintendent for the district in which the applicant ordinarily resides, or if a company, its principal office or place of business. At least 60 days’ notice must be provided in advance of the first day on which the lottery will be promoted. The conditions attaching to such a permit are that the value of each prize must be stated on every ticket or coupon or, where the lottery is conducted in a premises, such information must be prominently displayed at the normal means of access to the premises proposed to be used, the price of each ticket must be no more than €10, the total value of the prizes must be no more than €5,000 or where more than one lottery is held in any week the total value must be no more than €5,000, and no more



than 5% of the total proceeds can be retained by the holder of a lottery permit when the lottery is held for the benefit of a charitable organisation.

For lotteries in respect of which the total value of the prizes is not more than €30,000, the application for a lottery licence must be made to a judge of the District Court assigned to the district in which it is proposed to promote the lotteries at least 60 days before the first day on which it is intended to promote a lottery to which the application relates. The conditions attaching to a lottery licence are that the holder of the licence must derive no personal profit from the lottery, the value of each prize and the name of the intended beneficiary of the lottery must be stated on every ticket or coupon or, where the lottery is conducted in a premises, such information must be prominently displayed at the normal means of access to the premises proposed to be used, the total value of the prizes, if more than one lottery is held in any week, must be not more than €30,000, and if one lottery is held in any year, must be not more than €360,000, not more than 25% of the total proceeds can be retained by the holder of the licence and utilised for the expenses of promotion, including commission, and any free entry for the lottery must be deemed to be a payment of commission to the extent of its value, not more than 75% of the total proceeds can be allocated to prizes and not less than 25% can be allocated to a charitable or philanthropic purpose, and the allocation of the proceeds referred to above must be made within one month from the date of the holding of the lottery.

### 2.3 What is the process of applying for a Licence for a Relevant Product?

#### (a) Gaming

Gaming permits are available from An Garda Síochána for on-premises gaming where the maximum stake is €10 and no player can win more than €3,000 in a game. Gaming licences are available from the National Excise Licence Office division of the Revenue Commissioners for gaming machines and all other gaming products where the maximum stake is €5 and no player can win more than €500 in a game. In order to obtain a gaming licence an applicant is required to hold a current valid gaming court certificate which is issued by the District Court. Applicants are also required to produce a valid tax clearance certificate and pay the relevant excise duty.

Casinos and card clubs that operate as private members' clubs are not licenced (as outlined above at question 2.1, private arrangements are excluded from the Gaming and Lotteries Acts). Casinos and card clubs are, however, subject to anti-money laundering legislation. At present, Irish gaming law does not directly address online gaming.

#### (b) Betting

The Betting Acts make provision for three types of betting licences:

1. a bookmaker's licence;
2. a remote bookmaker's licence; and
3. a remote betting intermediary's licence.

The application process for all the three types of betting licences involves two stages. The applicant (or in the case of an application by a body corporate, each "relevant officer" of the body corporate) must first obtain a certificate of personal fitness ("COPF"). Applications for COPFs from bookmakers ordinarily resident in the State should be submitted to a Garda superintendent. Applications for COPFs from remote operators should be submitted to the Minister for Justice and Equality, following the placement of an advertisement in two daily,

national newspapers. The Garda superintendent or Minister for Justice has up to 56 days to either grant or refuse an application for a COPF.

Once the COPFs have been obtained, the operator must submit the application form to the National Excise Division of the Irish Revenue Commissioners within 21 days. The fully completed application form must be accompanied by the COPF, a valid tax clearance certificate and payment of the licence duty. The licence duty payable on the first application and renewal of a bookmaker's licence is €500. The licence duty payable on the first application for a remote bookmaker's licence and remote betting intermediary's licence is €10,000, and the duty payable thereafter on renewal is based on turnover and commission charges. The licence fee must be paid either in full at the time of the application or renewal or in two equal instalments through the Revenue Online Service.

#### (c) Lotteries

A single licensee is chosen by the Regulator of the National Lottery to operate the Irish National Lottery for a 20-year period following a competitive tender process. The Minister for Public Expenditure and Reform may issue a direction to the Regulator regarding the terms of the tender process. The last licence was granted to Premier Lotteries DAC in 2014.

For other lotteries the process for applying for the licence will vary depending on the nature of the lottery. See question 2.2 above for further details.

### 2.4 Are any restrictions placed upon licensees in your jurisdiction?

#### (a) Gaming

A gaming machine licence or amusement machine licence will contain conditions which restrict the use of the machines to certain public places which are set out in the licence. Certain other conditions may apply to gaming machine licences such as limiting the opening hours during which gaming is permitted, or limiting the number of gaming machines which can be located in the premises.

#### (b) Betting

A bookmaker's licence is subject to certain restrictions which are set out in the Betting Acts. The licence holder may not allow crowds to congregate inside or outside the premises and the licence holder is only permitted to sell certain goods which must be consumed on the premises, for example non-alcoholic drinks, newspapers, confectionery and fruit or other similar products. Bookmaker's premises are only permitted to operate between the hours of 7am and 10pm and are restricted from opening on certain days (e.g. Christmas Day and Good Friday).

Section 16 of the Betting Act sets out the circumstances whereby the District Court (on the application of the Minister for Justice and Equality) may revoke a bookmaker's and/or a remote betting intermediary licence.

#### (c) Lotteries

The licence which was granted by the Irish Government to the operator of the National Lottery contains a number of conditions which the operator must adhere to. The licence contains specific provisions which set out the licensee's obligations which relate to the advertising and promotion of the National Lottery, responsible gaming, player protection mechanisms and maintaining the National Lottery fund.

A small lottery licence only allows for lotteries which meet various conditions. See question 2.2 above for further details.

**2.5 Please give a summary of the following features of any Licences: (i) duration; (ii) vulnerability to review, suspension or revocation.**

**(a) Gaming**

There is no standard fixed expiry date for a gaming licence which can be valid for a period of one year or a shorter period of three months. The court certificate and gaming licence will set out the duration for which the gaming licence is valid. Once a gaming licence has expired, a person is no longer authorised to operate the gaming machines.

An amusement machine licence can be issued for a period of one year or a shorter period of three months. One-year licences are valid from 1 July to the following 30 June period. Three-month licences are valid from 1 June to 31 August. Once an amusement machine licence has expired, a person is no longer authorised to operate the amusement machines.

**(b) Betting**

The standard duration of a licence is two years. Bookmakers' licences will expire on 30 November of every second year. Remote bookmakers' licences and remote betting intermediaries' licences will expire on 30 June of every second year. If a licence is not subsequently renewed it will expire automatically.

The Betting Acts set out the grounds on which a betting licence may be revoked, which include the revocation of a relevant officer's COPF. The licence holder may make representations or appeal the licence revocation to the High Court.

**(c) Lotteries**

The current National Lottery licence has a fixed 20-year term. The National Lottery licence may be revoked in circumstances where the licensee does not comply with the conditions attaching to the licence.

**2.6 By Relevant Product, what are the key limits on providing services to customers? Please include in this answer any material promotion and advertising restrictions.**

**General Advertising and Broadcasting Rules**

The Broadcasting Authority of Ireland ("BAI") is an independent statutory organisation which regulates broadcasting standards, and its General Commercial Code contains standards regarding all forms of commercial communications, which include advertising and sponsorship. Section 20 of the BAI General Commercial Code sets out commercial communications that seek to promote gambling services are acceptable provided that they comply with relevant Irish and European legislation. Advertisements relating to gambling cannot encourage behaviour that: (i) is socially irresponsible; (ii) could result in a player's financial, social, psychological or emotional harm; or (iii) suggest that gambling enhances a person's success. Commercial communications which relate to gambling are not permitted to be broadcast in or around children's programmes.

The Advertising Standards Authority of Ireland ("ASAI") is an industry body that publishes and monitors compliance with advertising standards. The ASAI's Code of Standards for Advertising and Marketing Communications in Ireland also contains a chapter on advertising gambling products.

**(a) Gaming**

Section 4 of the Gaming and Lotteries Acts prohibits individuals from promoting gaming unless they are the employee or agent of the holder of a valid gaming permit or licence. Casinos are illegal in Ireland if they promote any kind of gaming that is

deemed "unlawful gaming" for the purposes of the Gaming and Lotteries Acts.

**(b) Betting**

There are a number of restrictions placed on bookmakers relating to advertising which are set out in Section 20 of the Betting Acts. These restrictions include a prohibition on: (i) setting up any attraction outside which encourages individuals to congregate in or outside the bookmaker's premises; (ii) announcing or allowing another person to announce the terms on which a bet may be placed in relation to a particular race or match or other contest; or (iii) exhibiting in or outside the bookmaker's premises any list or statement which sets out the terms on which a bet may be placed in relation to a particular race or match or other contest.

**(c) Lotteries**

The promotion of unlicensed lotteries is prohibited under the Gaming and Lotteries Act.

**2.7 What are the tax and other compulsory levies?**

Casinos that operate in Ireland as private members' clubs must all register and charge VAT at a rate of 23% on customers' winnings.

VAT applies to eGaming services in Ireland at a rate of 23% on a point of consumption basis. Gaming operators who are licenced overseas but who provide e-gaming services to Irish customers are also required to charge Irish VAT at a rate of 23% on play from Irish customers.

Betting is taxed by way of excise duty. Bookmakers in Ireland are subject to betting duty at a rate of 2% of turnover. Remote bookmakers must also pay excise duty at a rate of 2% on the amount of bets entered into with Irish customers.

Remote betting intermediaries are subject to a betting intermediary duty on their commission charges at a rate of 25%. "Commission charges" are defined in the Finance Act 2002 (as amended) as "the amount that parties in the State to bets made using the facilities of a remote betting intermediary are charged, whether by deduction from winnings or otherwise, for using those facilities".

**2.8 What are the broad social responsibility requirements?**

Comments on the restrictions which apply to advertising and promoting gambling products are set out at question 2.6. Recent decisions of the ASAI provide useful guidance for the betting and gaming industry as to where the lines between permitted and non-permitted advertising of promotions are drawn. In particular, care should be taken if using phrases such as "risk-free bet" or "money-back special". In addition, advertised headline offers should be consistent with any restrictions or clarifications to the terms and conditions which apply to the licence.

The Regulator of the National Lottery is responsible for ensuring that the National Lottery is conducted with all due propriety so that participants' interests are protected and the long-term sustainability of the National Lottery is safeguarded.

**2.9 How do any AML, financial services regulations or payment restrictions restrict or impact on entities supplying gambling? Does your jurisdiction permit virtual currencies to be used for gambling and are they separately regulated?**

AML legislation applies to all providers of gambling services

(except gambling services relating to poker games at a physical location other than at a casino or private members' club, lotteries, gaming machines and amusement machines).

Cryptocurrencies are not currently regulated in Ireland by the Central Bank of Ireland. However, the Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2021, which transposes aspects of the EU Fifth Money Laundering Directive EU/2018/843 ("5MLD"), has brought cryptocurrency within the scope of the Irish AML legislation.

#### 2.10 What (if any) restrictions were placed during the COVID-19 pandemic? Are they still in force?

The imposition of Government restrictions resulted in the closure of betting shops and casinos located in Ireland. Betting shops were required to close on 15 March 2020 in line with restrictions but have since re-opened. Casinos have been required to remain closed since 15 March 2020 and at the date of publication of this chapter have remained closed.

### 3 Online/Mobile/Digital/Electronic Media

#### 3.1 How does local law/regulation affect the provision of the Relevant Products in online/mobile/digital/electronic form, both from: (i) operators located inside your jurisdiction; and (ii) operators located outside your jurisdiction?

Online gaming products (e.g., casino, slots, bingo) are governed by the Gaming and Lotteries Acts, although the legislation has not been updated to take account of online or digital internet gaming. The focus of the Gaming and Lotteries Acts is primarily on gaming which is carried out in amusement halls, arcades, funfairs, carnivals, travelling circuses and slot machines and therefore quite how it is to be applied to the type of games offered online is unclear. Many operators who are licensed in other jurisdictions offer online products to Irish customers. It is important in such circumstances that the contract between the operator and the Irish customer is not governed by Irish law. The Irish Revenue Commissioners actively monitor compliance by remote operators within the licensing regime that applies to remote bookmakers and remote betting intermediaries.

The Betting Acts were amended in 2015 and extended the licensing regime to all bookmakers and betting intermediaries who accept bets remotely from Irish customers. The Betting Acts define "remote" as "any electronic means" which includes the internet, telephone and telegraphy (including wireless telegraphy).

#### 3.2 What other restrictions have an impact on Relevant Products supplied via online/mobile/digital/electronic means?

The Betting Acts provide the Irish Revenue Commissioners with the power to issue compliance notices to third parties who provide facilities or services (e.g., advertising, internet service provider ("ISP"), telecommunications, payment services) to unlicensed remote betting and betting intermediary operators requesting them to cease supplying such services to unlicensed operators.

#### 3.3 What terminal/machine-based gaming is permitted and where?

Operators who make gaming machines available for play in a public place must have a valid gaming machine licence for each

machine in addition to a gaming licence for the premises at which the gaming machine is located.

Terminal-based gaming (such as fixed odds betting terminals ("FOBTs")) are uncommon in Ireland and are likely to be considered unlawful gaming under of the Gaming and Lotteries Act although, to date, their legality has not been tested in court. Thus far there has been little political appetite to legalise FOBTs.

### 4 Enforcement and Liability

#### 4.1 Who is liable under local law/regulation?

Under Section 45 of the Gaming and Lotteries Act, where an offence is committed by a corporate entity it is possible for a director to be prosecuted.

Section 32D of the Betting Act provides that where an offence is committed by a corporate entity it is possible for any person including a "director, manager, secretary or other officer" of the company to be prosecuted.

The National Lottery Act provides that the operator of the National Lottery must be a company and the company is primarily responsible for any offences.

#### 4.2 What form does enforcement action take in your jurisdiction?

The Irish Revenue Commissioners actively monitor compliance by operators with the licensing regime including remote bookmakers and remote betting intermediaries. The Irish Revenue Commissioners have actively pursued operators who have not registered as remote bookmakers and remote betting intermediaries. In addition, the Irish Revenue Commissioners actively follow up with operators if they are not registered and paying remote betting tax, remote intermediary duty and VAT on e-Gaming services.

#### 4.3 Do other non-national laws impact upon liability and enforcement?

As Ireland is a member of the EU it is subject to the developing case law emanating from the Court of Justice of the European Union. The law on the free movement of services and freedom of establishment within the EU is an important concept in this area. While gambling services are generally exempted from the standard free movement provisions in the Treaty on the European Union, the case law in this area continues to develop.

#### 4.4 Are gambling debts enforceable in your jurisdiction?

Gambling debts are not enforceable in Ireland, which was affirmed in *Sporting Index Limited v John O'Shea* ([2015] IEHC 407). Section 36 of the Gaming and Lotteries Act provides that "every contract by way of gaming or wagering is void" and there is no action for recovery of any money which is alleged to have been won.

The unenforceability of gambling debts is mutual between the betting operator and the customer, which means that a customer cannot sue an operator who refuses to pay out on a debt. However, operators who do not pay out may encounter difficulty obtaining a COPF as the Minister for Justice and Equality is required to consider whether the operator "unreasonabl[y] refuses or refused to pay sums due" when deciding whether to issue a COPF.



#### 4.5 What appetite for and track record of enforcement does your local regulatory authority have? Have fines, licence revocations or other sanctions been enforced in your jurisdiction?

There is little evidence of enforcement of betting and gaming legislation in Ireland due to the outdated nature of the legislation. In practice, the most potentially serious of these sanctions is that any gaming instruments used in the commission of an offence under the Gaming and Lotteries Acts can be the subject of a forfeiture order.

Ireland has yet to establish a gambling regulator.

## 5 Anticipated Reforms

### 5.1 What (if any) intended changes to the gambling law/regulations are being discussed currently?

Although gambling has a long history in Ireland, it is widely acknowledged by the Irish authorities that Ireland's gambling laws require modernisation and there is significant political desire to regulate the area. The Gaming and Lotteries (Amendment) Act 2019, which commenced in 2020, sought to temporarily address certain deficiencies relating to the conduct of gaming and lottery activities which are regulated under the Gaming and Lotteries Acts.

The Department of Justice and Equality, in its recent Action Plan for 2021, stated that a General Scheme of legislation (the "Scheme") to reform the current licensing regime for gambling and appoint a gambling regulator in Ireland would be established in Q3 2021; however, as at the date of writing, this has not yet occurred.

The Scheme which is expected to be published will include:

#### (a) A new licensing regime

A number of submissions were made to the Department of Justice and Equality following an original draft, "Gambling Control Bill", which was released in 2013. The majority of

these submissions commented on the current licensing regime and sought a more streamlined licensing system. It remains to be seen whether the revised Scheme will reduce the number of licences proposed in the original Scheme (43 different licences in total), in order to minimise the potential administrative workload for operators.

#### (b) A new regulator

The Scheme is expected to include the establishment of an independent regulatory authority to regulate the gambling industry in Ireland. Previously it was expected that a new division (Office of Gambling Control, Ireland) would be set up as part of the Department of Justice and Equality. It is expected that the regulator will be provided with powers to grant licences and to order ISP blocking measures to prevent, disrupt or obstruct access to unlicensed operators.

#### (c) Online gambling and social media advertising

Recent media reports have suggested that the interaction between online gambling and social media advertising will be considered in the revised Scheme. A Government spokesperson has been quoted as saying that the Scheme should be updated to "protect consumers and vulnerable people".

#### (d) Player protection

The Scheme is expected to introduce enhanced player protection measures, which would include increasing obligations on operators to: prevent underage gaming; and report suspicious betting patterns. It is also expected that operators will be prohibited from offering credit facilities to customers.

#### (e) Other issues

Other reports have indicated that the Scheme will include provision for the regulation of gaming machines and casinos. It is also expected that restrictions on financial payment mechanisms will be included in addition to measures to ensure the protection of children against gambling.



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Prior to joining McCann FitzGerald in October 2016, he was Head of Tax in Flutter Entertainment plc (FTSE 50), with responsibility for managing the group's tax affairs across multiple jurisdictions.

As such, Alan has significant first-hand experience of the regulatory and taxation aspects of the betting and gaming sector. Alan advises many of the world's largest online betting, gaming and lotteries companies. He offers a commercially focused and solutions-based approach to clients operating in the sector in Ireland, including domestic and international operators who are carrying on betting (online and retail), gaming (including "bricks and mortar" casinos), betting exchange, lottery and fantasy gaming activities. He also advises operators and suppliers who are looking to use Ireland as a base for hosting betting and gaming platforms.

Alan advised the European Commission and the Irish Department of Justice and Equality on issues connected to the establishment of a modern regulatory environment and authority for all betting and gambling activities licensed in Ireland.

Alan is a frequent contributor to client briefings, including recent publications on licensing and advertising issues as they arise in the betting and gaming sector.

Alan is a General Member of the prestigious *International Masters of Gaming Law*, a non-profit educational organisation of gaming attorneys, regulators, educators, executives and consultants.

**Qualifications:** BCL (University College Cork) 1996; Fellow of the Institute of Chartered Accountants; Chartered Tax Advisor; and Solicitor with the Law Society of Ireland.

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McCann's Betting and Gaming team is regarded as the leading specialist practice in this area in Ireland. Our team is led by Alan Heuston, who having worked in the industry has first-hand experience of the regulatory environment that applies in Ireland. We offer expert and joined-up advice to operators in this space in relation to licensing, regulation, taxation, e-commerce, financial regulation (including anti-money laundering obligations), commercial contracts, advertising and IP protection.

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