



Licence Fees and Taxation

Malta Gaming Authority



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This document outlines the fees and taxation relevant to gaming licences issued by the Malta Gaming Authority. For further information on the fees and taxation requirements pertaining to gaming licences, kindly refer to the Gaming Licence Fees Regulations (Subsidiary Legislation 583.03) and the Gaming Tax Regulations (Subsidiary Legislation 583.10).

1 Application and Gaming Licence fees

1.1 Application fee

The one time, non-refundable application fee listed within the Fourth Schedule of the Gaming Licence Fees Regulations must be paid in order for a gaming licence application to be considered as complete.

Gaming Licence Application Fee	
One-time, non-refundable licence application fee	€5,000

1.2 Licence fees

The annual licence fee is required to be paid prior to the issuance of the licence and subsequently, on an annual basis throughout the licence period. The annual licence fee is non-refundable and payable upfront in advance.

The licence fees are calculated as per the following guidelines:

Annual Gaming Licence fee	
Fixed annual licence fees – Gaming Service Licences (B2C)	
Non-refundable Fixed Annual Licence Fee	€25,000
Non-refundable Fixed Annual Licence Fee for operators providing solely Type 4 gaming services	€10,000
Fixed annual licence fees (B2B)	
Where annual revenue does not exceed €5,000,000	€25,000
Where annual revenue exceeds €5,000,000 but does not exceed €10,000,000	€30,000
Where annual revenue exceeds €10,000,000	€35,000
Licence Fees on Annual Revenue – (B2B Back-Office)	
Annual revenue does not exceed €1,000,000	€3,000
Annual revenue in excess of €1,000,000	€5,000

1.3 Compliance Contribution fees

Compliance Contribution is required to be paid monthly, commencing immediately after the month in which the licence period commences, and then on a monthly basis, with payments to be calculated on the gaming revenue accrued during each and every month falling within a licence period ('the reference month'). The amount due shall be paid before the expiration of the twentieth (20th) day of the month following the reference month.

The compliance contributions vary from one category of licence to another depending on the gaming activities undertaken and are calculated in terms of the Gaming Licence Fees Regulations:

Gaming Service Licence – B2C	
B2C – Type 1 Gaming Services*** Minimum* €15,000; Maximum €375,000	
Compliance Contribution for the Financial Year**	Rate
For every euro of the first €3,000,000	1.25%
For every euro of the next €4,500,000	1.00%
For every euro of the next €5,000,000	0.85%
For every euro of the next €7,500,000	0.70%
For every euro of the next €10,000,000	0.55%
For every euro of the remainder	0.40%
B2C – Type 2 Gaming Services*** Minimum* €25,000; Maximum €600,000	
Compliance Contribution for the Financial Year**	Rate
For every euro of the first €3,000,000	4.00%
For every euro of the next €4,500,000	3.00%
For every euro of the next €5,000,000	2.00%
For every euro of the next €7,500,000	1.00%
For every euro of the next €10,000,000	0.80%
For every euro of the next €10,000,000	0.60%
For every euro of the remainder	0.40%
B2C – Type 3 Gaming Services*** Minimum* €25,000; Maximum €500,000	
Compliance Contribution for the Financial Year**	Rate

For every euro of the first €2,000,000	4.00%
For every euro of the next €3,000,000	3.00%
For every euro of the next €5,000,000	2.00%
For every euro of the next €5,000,000	1.00%
For every euro of the next €5,000,000	0.80%
For every euro of the next €10,000,000	0.60%
For every euro of the remainder	0.40%
B2C – Type 4 Gaming Services*** Minimum* €5,000; Maximum €500,000	
Compliance Contribution for the Financial Year**	Rate
For every euro of the first €2,000,000	0.50%
For every euro of the next €3,000,000	0.75%
For every euro of the next €5,000,000	1.00%
For every euro of the next €5,000,000	1.25%
For every euro of the next €5,000,000	1.50%
For every euro of the next €10,000,000	1.75%
For every euro of the remainder	2.00%

* New Operators, which do not qualify as start-up undertakings for the purposes of reg. 9 of the Gaming Licence Fees Regulations are exempt from paying the full minimum amount of compliance contribution for the first financial year of operations.

** Start-Ups who qualify under the Directive on Start-Up Undertakings, in accordance with the requirements as per the Gaming Licence and Regulations Fees Directive, will benefit from a moratorium period of twelve (12) months in which they are exempt from paying compliance contributions.

***If, for any reason, the amount paid under regulations 3, 4, or 5 exceeds what is actually due for that tax period, the excess will not be refunded, nor will interest accrue in favour of the payor. This notwithstanding, the excess shall be applied as a credit toward future payments due under regulations 3, 4, or 5, but only for the same game vertical from which it originated, in tax periods starting after the current one ends.

1.4 Gaming tax

For gaming services being offered to players physically present in Malta, the licensee is subject to the payment of gaming tax calculated at the rate of five per cent (5%) of the gaming revenue generated from the gaming service during the relevant tax period, and this in accordance with regulation 3 of the Gaming Tax Regulations.

1.5 Maintenance Annual fees

Other Annual Fees, which are applicable to specific licence types include:

Gaming Service Licence to operate Commercial Bingo Halls	
Maintenance fee for an approved gaming premises, payable yearly, in advance (per premises)	€500
Gaming Service Licence to operate Controlled Gaming Premises	
Maintenance fee for an approved controlled gaming premises, payable yearly, in advance (per premises)	€250

2 Other Administrative Fees

The following Administrative Fees, as per the Gaming Licence Fees Regulations are applicable to Licensees operating Gaming Premises:

Fee	
Request for the approval of new Gaming Premises for Commercial Bingo Hall Licence (<i>per premises</i>)	€1,000
Request for the approval of a new Controlled Gaming Premises (<i>per premises</i>)	€250
Request for the approval of a new Gaming Device (<i>per device</i>)	€100

3 Share Capital Requirements

A licensee is subject to minimum issued and paid-up share capital gaming requirements. The minimum share capital requirement depends on the licence being applied for.

In the case of a 'B2C' gaming service licence, the share capital requirements depend on the game type, as indicated below:

- Type 1 – Minimum €100,000
- Type 2 – Minimum €100,000
- Type 3 – Minimum €40,000
- Type 4 – Minimum €40,000

