

# FIRST SUPPLEMENT TO THE GIBRALTAR GAZETTE

No.

GIBRALTAR

2026

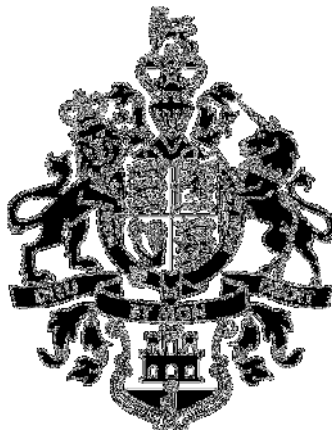
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I ASSENT,

GOVERNOR.



GIBRALTAR

No. 12 of 2026

AN ACT to amend the Gambling Act 2025.

ENACTED by the Legislature of Gibraltar.

**Title.**

1. This Act may be cited as the Gambling (Amendment) Act 2026.

**Commencement.**

2. This Act comes into operation on the day of publication.

**Amendment to the Gambling Act 2025.**

3.(1) The Gambling Act 2025 is amended in accordance with this section.

(2) In section 2, subsection (1)-

(a) delete the definition of “free prize draw”;

(b) for the definition of “lottery” substitute-

““lottery” means any scheme for the distribution of money prizes by chance or lot in which participants make a contribution in money or money’s worth for the purposes of participation in the chances of the lottery and includes tombola, but does not include any gaming;”;

(c) after the definition of “money”, insert the following definition-

““money prize” means any prize in money or money’s worth and such other prizes (if any) as the Minister may prescribe in Regulations made under this Act;”;  
and

(d) in the definition of “money’s worth”, for “currencies” substitute “currencies and financial instruments and securities of any kind but does not include other chattels or real property”.

(3) Renumber section-

(a) “175” as “176”;

(b) “176” as “177”; and

(c) “177” as “178”.

(4) Insert the following section after section 174-

**“Gaming taxes and duties.**

175.(1) Every licence holder shall pay such gaming taxes and duties as may be prescribed by the Minister in Regulations made under subsection (2).

(2) The Minister may make Regulations providing for the payment of gaming taxes and duties to the Government by licence holders in connection with the carrying

on of the activities authorised by the licence; and different taxes and duties may be so prescribed in relation to different licences and different circumstances.”.

(5) In Schedule 8, for “Section 176” substitute “Section 177”.

Passed by the Gibraltar Parliament on the 31<sup>st</sup> day of March 2026.

P A Borge McCarthy,  
Clerk to the Parliament.

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