

Subsidiary Legislation made under ss.155(1) and 175.

## **Gambling (Duties and Licence Fees) Regulations 2026**

**LN.2026/065**

*Commencement*

**1.4.2026**

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### **ARRANGEMENT OF REGULATIONS**

Regulation

1. Title and Commencement.
2. Interpretation.

#### **PART I — DUTIES**

3. General Betting Duty.
4. General Gaming Duty.
5. Betting Intermediary Duty.

#### **PART II — FEES**

6. Application and Licensing Fees.
7. Change of Control Fees.
8. Approval of Content Providers.
9. Regulated Individuals.
10. Duplicate Documents.
11. Anti-avoidance.
12. Miscellaneous and revocations.

#### **SCHEDULE 1 DUTIES**

#### **SCHEDULE 2 APPLICATION FEES**

#### **SCHEDULE 3 ANNUAL LICENCE FEES**

**2026-04**

Gambling

**2026/065** **Gambling (Duties and Licence Fees) Regulations 2026**

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**SCHEDULE 4**

FEEES FOR CHANGES OF CONTROL

**SCHEDULE 5**

APPROVAL OF CONTENT PROVIDERS

**SCHEDULE 6**

REGULATED INDIVIDUALS

**SCHEDULE 7**

DUPLICATE DOCUMENTS

*In exercise of the powers conferred on him by sections 155(1) and 175 of the Gambling Act 2025 and all other enabling powers, the Minister responsible for gambling has made the following Regulations—*

**Title and Commencement.**

1. These Regulations may be cited as the Gambling (Duties and Licence Fees) Regulations 2026 and come into operation on the date of publication.

**Interpretation.**

2.(1) In these Regulations, unless the context otherwise requires—

“Act” means the Gambling Act 2025;

“licensing year” means a public sector accounting year beginning on 1 April and ending on 31 March;

“gross betting profit” means the amount by which the total stakes received in respect of bets exceeds the total winnings or payouts made in respect of those bets;

“gross gaming profit” means the amount by which the total stakes received in respect of gaming exceeds the total winnings or payouts made in respect of that gaming;

“gross intermediary profit” means the total commission received by a betting intermediary or betting agent for the provision of intermediary services;

“content provider” means a person who develops, supplies or makes available games, software or other gambling content which is supplied to a licence holder through an aggregation platform, and who does not themselves hold a licence authorising the direct supply of such content to licence holders.

(2) Expressions used in these Regulations have the same meaning as in the Act.

**PART I — DUTIES**

**General Betting Duty.**

3.(1) The holder of a betting operator’s licence issued under section 37(2) of the Act must pay a general betting duty calculated on gross betting profit.

**2026/065 Gambling (Duties and Licence Fees) Regulations 2026**

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(2) The general betting duty is payable pursuant to section 175 at a rate (and subject to any exemptions) set out in Schedule 1.

(3) Sub-regulation (2) also applies to—

- (a) any person determined by way of court proceedings to have been acting as a bookmaker without a necessary licence; or
- (b) the director or ultimate beneficial owner of a company to which sub-regulation (1) or (3)(a) applies.

(4) In calculating gross betting profit for the purposes of this regulation—

- (a) the value of free bets, bonuses or other promotional incentives provided to participants must not be deducted; and
- (b) relevant chargebacks may be deducted.

(5) The duty payable for each licensing year at the rate set out in Schedule 1 shall be paid in quarterly instalments due on 1 April, 1 July, 1 October and 1 January of each licensing year, and each instalment must be paid no later than the last day of the month in which it falls due.

**General Gaming Duty.**

4.(1) The holder of a gaming operator's licence issued under section 37(2) of the Act must pay a general gaming duty calculated on gross gaming profit.

(2) The general gaming duty is payable pursuant to section 175 at a rate (and subject to any exemptions) set out in Schedule 1.

(3) Sub-regulation (2) also applies to—

- (a) any person determined by way of court proceedings to have been acting as a gaming operator without a necessary licence; or
- (b) the director or ultimate beneficial owner of a company to which sub-regulation (1) or (3)(a) applies.

(4) In calculating gross gaming profit for the purposes of this regulation—

- (a) the value of free spins, bonuses or other promotional incentives provided to participants must not be deducted; and

(b) relevant chargebacks may be deducted.

(5) The duty payable for each licensing year at the rate set out in Schedule 1 shall be paid in quarterly instalments due on 1 April, 1 July, 1 October and 1 January of each licensing year, and each instalment must be paid no later than the last day of the month in which it falls due.

**Betting Intermediary Duty.**

5.(1) The holder of a betting intermediary or betting agency licence issued under section 37(2) of the Act must pay a betting intermediary duty calculated on the gross intermediary profit from intermediary or agency receipts for each year or part year during which the licence is held.

(2) The intermediary or agency duty is payable pursuant to section 175 at a rate (and subject to any exemptions) set out in Schedule 1.

(3) Sub-regulation (2) also applies to –

- (a) any person determined by way of court proceedings to have been acting as an intermediary or betting agent without a necessary licence; or
- (b) the director or ultimate beneficial owner of a company to which sub-regulation (1) or (3)(a) applies.

(4) The duty payable for each licensing year at the rate set out in Schedule 1 shall be paid in quarterly instalments due on 1 April, 1 July, 1 October and 1 January of each licensing year, and each instalment must be paid no later than the last day of the month in which it falls due.

**PART II — FEES**

**Application and Licensing Fees.**

6.(1) A person applying for the grant or renewal of a licence under the Act must pay the applicable application fee specified in Schedule 2.

(2) An application is not to be regarded as made unless the prescribed fee has been paid in full.

(3) The holder of a licence shall pay an annual licence fee in accordance with Schedule 3.

(4) Annual licence fees are due on 1 April and must be paid no later than 30 April in each licensing year.

(5) Where a licence is granted part way through a licensing year, the fee shall be apportioned from the beginning of the calendar quarter in which the licence takes effect.

(6) Where a single licence holder conducts multiple regulated activities, the Licensing Authority may determine how annual licence fees apply, taking account of the scope and scale of those activities.

**Change of Control Fees.**

7. In the event that a person intends to acquire control of a licence holder under section 82 of the Act or intends to increase control of a licence holder under section 83 of the Act and thereby triggers the notice provisions of section 79 of the Act, the licence holder must pay a fee in accordance with Schedule 4.

**Approval of Content Providers.**

8.(1) A person seeking approval from the Licensing Authority as a content provider for the purposes of supplying gambling content to a licence holder through an aggregation platform must pay the fee specified in Schedule 5.

(2) The fee must be paid before the Licensing Authority commences its assessment of the approval request.

**Regulated Individuals.**

9.(1) A person applying for approval as a regulated individual shall pay a fee in accordance with Schedule 6.

(2) A person applying for a material change to an existing approval shall pay the prescribed variation fee.

**Duplicate Documents.**

10. Where a licence holder requests a duplicate of a licence certificate or associated documentation, a fee shall be payable in accordance with Schedule 7.

**Anti-avoidance.**

11. Where the Licensing Authority believes that a Licence Holder that is or would otherwise be liable for a duty or licensing fee in accordance with the Act or these Regulations has entered into an arrangement which eliminates, reduces, or would eliminate or reduce the amount of duty or licensing fee and that arrangement is artificial, is fictitious or has elements which are

artificial or fictitious, he may disregard the arrangement or those parts of it which eliminate or reduce the duty or licensing fee payable.

**Miscellaneous and revocations.**

12.(1) A change in status of a licensee, including the suspension or surrender of a licence, shall not affect the obligation to pay a fee or duty payable under these Regulations in relation to the period or activity for which the relevant fee or duty became payable.

(2) The Gambling (Duties and Licensing Fees) Regulations 2018 are revoked.

**2026-04**

Gambling

**2026/065**    **Gambling (Duties and Licence Fees) Regulations 2026**

---

**SCHEDULE 1 — DUTIES**

<b>Duty Type</b>	<b>Rate</b>	<b>Exemption</b>
General Betting Duty	0.15% of gross betting profit	First £100,000 exempt
General Gaming Duty	0.15% of gross gaming profit	First £100,000 exempt
Betting Intermediary / Agent Duty	0.15% of gross intermediary profit	N/A



## SCHEDULE 2 — APPLICATION FEES

## (a) B2C Operator Licence Applications

Type of Application	Fee
New B2C Betting Operator	£30,000
New B2C Gaming Operator	£30,000
B2C Lottery Operator	£20,000
Betting Intermediary or Agent	£15,000

## (b) B2B Operator Licence Applications

Type of Application	Fee
Gaming Aggregator	£20,000
Platform Supplier	£20,000
Direct Integration	£10,000
Contracted out Fraud Prevention / Risk-Management Service	£8,000
Contracted out CDD / Compliance Service	£8,000
Contracted out ID-Verification Service	£8,000

## (c) Gambling Support Services Licence Applications

Service Type	Fee
Marketing / Affiliate Services (in or from Gibraltar)	£8,000
Holding or Managing Customer Funds (non-bank)	£8,000
Relevant Company Ownership	£8,000

## (d) General Provisions

1. Fees are non-refundable and payable at the time of submission of the application.
2. Where a single application covers multiple related activities, a single fee will be charged in respect of the principal activity.

**2026-04****Gambling****2026/065 Gambling (Duties and Licence Fees) Regulations 2026****SCHEDULE 3 — ANNUAL LICENCE FEES****B2C Operators**

<b>Annual Gross Yield (per licence)</b>	<b>Betting</b>	<b>Gaming</b>
Under £20 million	£50,000	£50,000
£20 million – £300 million	£100,000	£100,000
Over £300 million	£200,000	£200,000

**Note:** Where an operator holds both betting and gaming licences, the total annual fee is the sum applicable to each vertical.

**Other B2C Licences**

<b>Licence Type</b>	<b>Annual Fee</b>
Betting intermediary	£100,000
Betting agent	£50,000
Lottery operator	£100,000

**B2B Licences**

<b>Licence Type</b>	<b>Fee</b>
Gaming aggregator (single vertical)	£85,000
Additional vertical (per)	£15,000
Platform supplier (single vertical)	£85,000
Additional vertical (per)	£15,000
Direct integration – Tier 1	£85,000
Direct integration – Tier 2	£50,000
Direct integration – Tier 3	£20,000
Contracted out fraud prevention/risk management	£50,000
Contracted out customer due diligence assessment or compliance services	£50,000
Contracted out customer identification verification services	£50,000
Contracted out customer relationship management services	£50,000

**Notes:**

- No double charge arises for combined platform and aggregation functions; the higher principal fee applies.
- Tiers are defined as follows:

# Gambling

**2026-04**

## **Gambling (Duties and Licence Fees) Regulations 2026**

**2026/065**

Tier 1 – Unrestricted (although subject to regulatory approval) direct integrations to Gibraltar B2C licence holders.

Tier 2 – Less than £550,000 gross sales in respect of Gibraltar licence holders or no more than three approved integrations with Gibraltar B2C licence holders.

Tier 3 – Less than £200,000 in respect of Gibraltar licence holders or no more than two approved integrations with Gibraltar B2C licence holders.

### **Gambling Operator Support Services Licences**

<b>Service Type</b>	<b>Fee</b>
Marketing / affiliate services (in or from Gibraltar)	£50,000
Marketing services with annual sales under £200k	£25,000
Relevant Company ownership	£5,000
Holding or managing customer funds (save in the case of a licensed credit institution)	£50,000

**2026-04**

Gambling

**2026/065**    **Gambling (Duties and Licence Fees) Regulations 2026**

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**SCHEDULE 4 — FEES FOR CHANGES OF CONTROL**

<b>Description</b>	<b>Fee (£)</b>	<b>Notes</b>
Change of control notice (all licence types)	£3,000 base fee, rising to a maximum of £30,000	The Licensing Authority will determine the applicable total fee according to the complexity of the proposal, as set out below.

**Notes:**

- The complexity of notices will be assessed by the Licensing Authority on a case-by-case basis, depending on the nature and level of effort required by the Licensing Authority to determine the notice. Unless otherwise agreed by the Licensing Authority, notices must be accompanied by the base fee.
- Following an assessment, the Licensing Authority will advise the licence holder whether the balance of the fee (up to the maximum of £30,000) must be paid.
- In that event, the balance must be paid before the notice is regarded as complete.
- The Licensing Authority, at its discretion, will in general treat straightforward notices of an increase in control as not requiring the payment of a fee.

## SCHEDULE 5 — APPROVAL OF CONTENT PROVIDERS

Approval Type	Fee
Approval of a content provider supplying gambling content to a Gibraltar licence holder through an aggregation platform	£1,000

**2026-04**

Gambling

**2026/065**    **Gambling (Duties and Licence Fees) Regulations 2026**

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**SCHEDULE 6 — REGULATED INDIVIDUALS**

<b>Application Type</b>	<b>Fee</b>
First approval (five years)	£500
Material change to existing approval	£200

Gambling

**2026-04**

**Gambling (Duties and Licence Fees) Regulations 2026**

**2026/065**

**SCHEDULE 7 — DUPLICATE DOCUMENTS**

<b>Document Type</b>	<b>Fee</b>
Duplicate licence certificate or associated document	£50