

L.N. 409 of 2017**LOTTERIES AND OTHER GAMES ACT
(CAP. 438)****Gaming Licence Fees Regulations, 2017**

Arrangement of Regulations

		Regulations
Part I	Citation and Interpretation	1 - 2
Part II	Licence and Compliance Dues	3 - 4
Part III	Other Administrative Fees	5
Part IV	Payment	6
Part V	Returns and Assessments	7
Part VI	Objections and Appeals	8
Part VII	Non-Applicability	9
Part VIII	Repeal and Saving	10

First Schedule - Licence Fee payable in terms of regulation 3(1)

Second Schedule - Licence Fee payable in terms of regulation 3(2)

Third Schedule - Licence Fee payable in terms of regulation 3(3)

Fourth Schedule - Administrative Fees payable in terms of regulation 5

B 3130

L.N. 409 of 2017**LOTTERIES AND OTHER GAMES ACT
(CAP. 438)****Gaming Licence Fees Regulations, 2017**

IN EXERCISE of the powers conferred by article 78 of the Lotteries and Other Games Act, the Parliamentary Secretary for Financial Services, Digital Economy and Innovation, in consultation with the Malta Gaming Authority has made the following regulations:-

Part I**Citation and Interpretation**

Citation and commencement.

1. (1) The title of these regulations is the Gaming Licence Fees Regulations, 2017.

(2) The provisions of these regulations applicable to remote gaming, including regulation 10 hereof, but subject to sub-regulation (1) thereof, shall come into force on 1st January, 2018.

(3) (a) Subject to the provisions of sub-regulation (4), the provisions of these regulations applicable to gaming devices, commercial tombolas and all other services provided in gaming premises shall come into force on 1st January, 2019.

(b) The provisions of these regulations applicable to controlled skill games shall come into force on 1st July 2018.

(4) The provisions of the first proviso to regulation 3(1), regulation 3(5), regulation 4(2), regulation 7 and 8, Part F of the First Schedule, Part B of the Second Schedule, and the Third Schedule shall come into force on the 1st July, 2018.

Interpretation.

2. (1) In these regulations, save as provided in sub-regulations (2) and (3), all words and phrases shall have the meaning as prescribed in the Gaming Definitions Regulations:

Provided that during the transitory period, save as provided in sub-regulations (2) and (3), all words and phrases shall have the meaning as prescribed in the Remote Gaming Regulations and the Act.

S.L. 438.04

(2) In these regulations, unless the context otherwise requires:

"the Act" means:

(a) during the transitory period, the Lotteries and Other Games Act; and

(b) after the transitory period, the Gaming Act.

"the Authority", during the transitory period, means the Malta Gaming Authority established under article 9 of the Act;

"compliance contribution" means the aggregate of the amounts, including where applicable the minimum amount or the maximum amount, as the case may be, resulting from the application of the computational method prescribed in each of sub-regulations (2), (3), (4) and (5) of regulation 3;

"fixed annual licence fee" means the amount stipulated in Part E, or Part F of the First Schedule, as the case may be;

"gaming revenue" means the aggregate stakes and wagers, inclusive of any bonus or other player incentives which are comprised within any stake or wager, less an amount to be determined by summing up the aggregate player winnings to the aggregate of any bonus or other player incentives which are comprised within the amount of aggregate stakes and wagers, transacted under the terms of the licence referred to in regulation 3(1) during a licence period and for Type 3 and Type 4 gaming services, gaming revenue means a charge, tournament fees and other such like elements of revenue;

"licence period" means the financial year of the taxpayer;

"qualifying activity" means any activity which consists of providing or carrying out a gaming service from Malta or to any person in Malta in terms of a licence issued by the Authority and the term "qualifying activities" shall be read and construed accordingly;

"charge" means the actual revenue derived by a person during the licence period from the provision of either Type 3 gaming services or Type 4 gaming services, whether computed by way of commission or otherwise;

"revenue" shall, for the purposes of regulation 4(1) and (2), the Second Schedule and the Third Schedule, mean the actual revenue derived by the person in possession of the licence referred to in regulation 4(1) and (2) during the licence period and which revenue shall be determined on the basis of generally accepted accounting principles and practice as defined in article 2(4) of the Companies Act;

"transitory period" means the period between 1 January 2018

B 3132

and 30 June 2018, both dates included;

"Type 1 gaming services" means:

(a) during the transitory period, gaming services provided in terms of a Class 1 remote gaming licence; and

(b) after the transitory period, the games defined as such in the First Schedule to the Gaming Authorisations Regulations;

"Type 2 gaming services" means:

(a) during the transitory period, gaming services provided in terms of a Class 2 remote gaming licence; and

(b) after the transitory period, the games defined as such in the First Schedule to the Gaming Authorisations Regulations;

"Type 3 gaming services" means:

(a) during the transitory period, gaming services provided in terms of a Class 3 remote gaming licence; and

(b) after the transitory period, the games defined as such in the First Schedule to the Gaming Authorisations Regulations; and

"Type 4 gaming services" means:

(a) during the transitory period, gaming services provided in terms of a controlled skill games licence issued in terms of the Skill Games Regulations; and

(b) after the transitory period, the games defined as such in the First Schedule to the Gaming Authorisations Regulations.

(3) All other terms used in these regulations shall have the same meaning attributed to them in the Act.

Part II

Licence and Compliance Dues

3. (1) Any person in possession of a licence issued by the Authority falling under paragraph 1(a) of the First Schedule to the Gaming Authorisations Regulations, but excluding a limited duration licence, shall pay to the Authority a licence fee which shall be constituted of:

(a) the compliance contribution, payable for each and

S.L. 438.11
Annual licence
fee for licensed
gaming
services.

every licence period; and

(b) the non-refundable fixed annual licence fee, as stipulated in Part E or Part F of the First Schedule, as the case may be, and payable in advance for the twelve (12) running months following the issue of the licence and every anniversary thereof, throughout the duration of the licence:

Provided that where the gaming service is provided by a corporate group holding a licence in terms of regulation 10(3) of the Gaming Authorisations Regulations, the entire corporate group shall be considered to be the "person" for the purposes of this regulation:

Provided further that where the gaming service provided is constituted solely of Type 4 gaming services, the non-refundable fixed annual licence fee referred to in paragraph (b) shall be that specifically referred to in Part F of the First Schedule, and for the avoidance of doubt, if a provider of gaming services is providing a Type 1, Type 2, and, or a Type 3 gaming service, or a Type 4 gaming service together with a Type 1, Type 2 and, or a Type 3 gaming service, the non-refundable fixed annual licence fee due shall be that referred to in Part E of the First Schedule

(2) The compliance contribution payable on qualifying activities consisting of Type 1 gaming services shall be determined in the manner stipulated in Part A of the First Schedule by reference to the gaming revenue generated during the licence period from the said Type 1 gaming services:

Provided that, for each and every licence period, except the licence period during which the licence is first acquired, the compliance contribution payable by any person in respect of Type 1 gaming services shall not be less than fifteen thousand euro (€15,000) and, throughout the duration of the licence, including the first licence period, the compliance contribution shall not exceed three hundred and seventy-five thousand euro (€375,000) in any one licence period.

(3) The compliance contribution payable on qualifying activities consisting of Type 2 gaming services shall be determined in the manner stipulated in Part B of the First Schedule by reference to the gaming revenue generated during the licence period from the said Type 2 gaming services:

Provided that, for each and every licence period, except the licence period during which the licence is first acquired, the compliance contribution payable by any person in respect of Type 2 gaming services shall not be less than twenty-five thousand euro

B 3134

(€25,000) and, throughout the duration of the licence, including the first licence period, the compliance contribution shall not exceed six hundred thousand euro (€600,000) in any one licence period.

(4) The compliance contribution payable on qualifying activities consisting of Type 3 gaming services shall be determined in the manner stipulated in Part C of the First Schedule by reference to the gaming revenue generated during the licence period from the said Type 3 gaming services:

Provided that for each and every licence period, except the licence period during which the licence is first acquired, the compliance contribution payable by any person in respect of Type 3 gaming services shall not be less than twenty-five thousand euro (€25,000) and, throughout the duration of the licence, including the first licence period, the compliance contribution shall not exceed five hundred thousand euro (€500,000) in any one licence period.

(5) The compliance contribution payable on qualifying activities consisting of Type 4 gaming services shall be determined in the manner stipulated in Part D of the First Schedule by reference to the gaming revenue generated during the licence period from the said Type 4 gaming services:

Provided that for each and every licence period, except the licence period during which the licence is first acquired, the compliance contribution payable by any person in respect of Type 4 gaming services shall not be less than five thousand euro (€5,000) and, throughout the duration of the licence, including the first licence period, the compliance contribution shall not exceed five hundred thousand euro (€500,000) in any one licence period.

Licence fees for licensed critical gaming supply.

4. (1) Any person in possession of a licence issued by the Authority falling under paragraph 1(b) of the First Schedule to the Gaming Authorisations Regulations and providing a gaming supply falling under paragraph 3(a) of the said Schedule shall pay to the Authority, in advance, for the twelve (12) running months following the issue of the licence and every anniversary thereof, throughout the duration of the licence, a licence fee which shall be determined in the manner stipulated in Part A or Part B of the Second Schedule, as the case may be:

Provided that where the gaming supply is constituted solely of Type 4 gaming supplies, the licence fee due shall be that specifically referred to in Part B of the Second Schedule, and for the avoidance of doubt, if a supplier is providing a gaming supply of Type 1, Type 2, and, or a Type 3 gaming services, or a supply of Type 4

gaming services together with a supply of Type 1, Type 2 and, or a Type 3 gaming services, the licence fee due shall be that referred to in Part A of the Second Schedule.

(2) For any person in possession of a licence falling under paragraph 1(b) of the First Schedule to the Gaming Authorisations Regulations and providing a gaming supply falling under paragraph 3(b) and (c) of the said Schedule, the annual licence fee payable by reference to that activity shall not be determined in the manner stipulated in the Second Schedule but shall instead be determined in the manner stipulated in the Third Schedule:

Provided that if a person in possession of a licence falling under paragraph 1(b) of the First Schedule to the Gaming Authorisations Regulations is providing gaming supplies falling under both paragraph 3(a), as well as any or all of the gaming supplies falling under paragraph 3(b) of paragraph 3 of the said Schedule, the licence fee payable shall be determined in accordance with sub-regulation (1).

Part III

Other Administrative Fees

5. (1) The Authority shall levy any administrative fees as it is empowered to do so in terms of the Act and any subsidiary legislation made thereunder. Administrative fees.

(2) Any person, including any licensee, submitting any application, or requesting any approval shall pay to the Authority the administrative fees referred to in the Fourth Schedule.

(3) The list of administrative fees in the Fourth Schedule is not exhaustive, and the Authority may prescribe any other administrative fees due to it by virtue of a regulatory instrument.

Part IV

Payment

6. (1) The compliance contribution payable in terms of regulation 3 for any given licence period shall be paid throughout the licence period in the following manner: Method of payment.

(a) any part of the compliance contribution constituting a fixed or minimum amount shall be paid, together with the submission of any return required in terms of regulation 7, before the expiration of the twentieth (20th) day of that month commencing immediately after the month in which the licence period commences; and

B 3136

(b) any other part of the compliance contribution not falling under paragraph (a) shall be paid by way of monthly payments to be calculated on the gaming revenue accrued during each and every month falling within a licence period, hereinafter referred to as the "reference month". The amount due shall be paid together with the submission of any return required in terms of regulation 7, before the expiration of the twentieth (20th) day of that month next following the reference month, hereinafter referred to as the "settlement month".

(2) At the end of each reference month, the gaming revenue generated from each type of gaming services during that month shall be determined and the compliance contribution due in terms of regulation 3 shall be computed as prescribed in these regulations.

(3) Where required for the purpose of determining the rate or rates at which the compliance contribution is to be computed on gaming revenue arising in any reference month in terms of regulation 3(2), (3), (4) and (5), the gaming revenue generated from each type of gaming services during the relevant reference month shall be aggregated to the gaming revenue generated from the corresponding type of gaming services during each of the prior reference months of the relevant licence period:

Provided that any amount of compliance contribution which has been paid in respect of the relevant licence period by reference to the minimum amounts stipulated in regulation 3(2), (3), (4) and (5) pursuant to the requirement of sub-regulation (1)(a) of this regulation, shall first be deducted from the corresponding amount due in terms of regulation 3(2), (3), (4) and (5) respectively before any additional payments shall be due pursuant to the requirements of sub-regulation (1)(b) of this regulation.

(4) Where any amount payable in terms of these regulations is not paid when due, interest shall be due and payable at the rate prescribed in rule 2 of the Income Tax (Interest Rate) Rules, which rate shall be applied to the unpaid amount for each month or part thereof for which the amount remains unpaid.

S.L. 372.28.

(5) In any circumstances in which the amount actually paid in terms of regulations 3 or 4 exceeds the aggregate amount actually due by that person in terms of regulations 3 and 4 for that licence period, the excess shall not be refundable and no interest shall accrue thereon in favour of the payor but the said excess shall be available for set-off against any amount payable by that person in terms of regulations 3 and 4 in any licence period commencing after the termination of the licence period in which or by reference to which the excess was paid.

(6) The Authority may, by binding instrument issued by the Board, regulate the granting of any reduction, credit, or other relief in respect of any amount payable under these regulations, which shall be granted either on a unilateral basis or pursuant to bilateral or multilateral treaties, agreements, memorandum of understanding or other arrangements entered into with any foreign government or any local or foreign authority or government agency.

Part V Returns and Assessments

7. (1) Any person in possession of any licence referred to in regulations 3 or 4 shall furnish to the Authority a return in the form as shall be prescribed for every reference month falling within any licence period by not later than the twentieth (20th) day of the settlement month and any such other returns, statements, documents or information as may be requested or prescribed. Returns and assessments.

(2) When any person that undertakes any one or more qualifying activities does not furnish a return when due in terms of these regulations or makes a return which in the opinion of the Authority is incorrect, the Authority may make an assessment of the amount payable under these regulations to which that person became liable and shall serve that assessment on that person at any time after the expiration of the time allowed in terms of these regulations for the furnishing of that return.

(3) When any return furnished by a person to the Authority contains an understatement of any amount payable under these regulations, that person shall become liable to an administrative penalty in an amount equivalent to twenty per cent (20%) of the understated amount:

Provided that where a person corrects an understatement as is referred to in this sub-regulation before he is served with an assessment by the Authority, that person shall only become liable to an administrative penalty in an amount equivalent to ten per cent (10%) of the understated amount.

(4) An assessment shall not relieve the person from his obligation to furnish a return.

(5) When a return is furnished after an assessment has been made in accordance with sub-regulation (2), the Authority may at its discretion amend or cancel that assessment, as the case may be.

B 3138

Part VI
Objections and Appeals

Appeals.

8. (1) Any person who undertakes any one or more qualifying activities who is issued with an assessment by the Authority may object to the assessment in writing within twenty (20) days of receipt of the assessment.

(2) Upon receipt of the objection referred to in sub-regulation (1), the Authority shall, within thirty (30) days of receipt thereof, either confirm the original assessment and provide reasons for the refusal of the objection made or shall communicate to the person making the objection a revised assessment which revised assessment shall constitute a new assessment of the purposes of sub-regulation (1):

Provided that the period referred to in this sub-regulation may be extended by a further thirty (30) days following a notice by the Authority to the relevant person.

(3) The person in receipt of the refusal of objection referred to in sub-regulation (2) may appeal against the assessment in accordance with article 43 of the Act:

Provided that, without prejudice to articles 44 and 45 of the Act, an appeal against an assessment shall not be valid if:

(a) the return for the period to which the assessment refers has not been delivered to the Authority before the appeal is entered;

(b) any amount due by the person to the Authority which is not in dispute has not been paid;

(c) it is not made within twenty (20) days from the date of receipt of the refusal of objection referred to in sub-regulation (2);

Cap. 490.

(d) it is not made in such form and in such manner as may be prescribed under the Act, or the Administrative Justice Act.

(4) The onus of proving that any amount assessed by the Authority is incorrect shall lie on the appellant.

(5) The Tribunal shall deliver its decision in writing and shall cause a copy of the decision to be given to the Authority, and the appellant.

(6) Any person who undertakes any one or more qualifying activities and who, having appealed to Tribunal, feels aggrieved by the decision of the Tribunal, may appeal against that decision on a question of law only to the Court of Appeal in accordance with article 46 of the Act.

(7) Where no valid appeal against an assessment has been lodged within the time limits prescribed in these regulations, or where the appeal has been withdrawn or discontinued, or where the amount payable has been determined on appeal, the assessment as made or agreed to or determined on appeal, as the case may be, shall be final and conclusive as regards the amount payable in terms of regulations 3 and 4 for the licence period or periods to which the assessment refers.

(8) Once an assessment is final and conclusive it shall constitute an executive title within the meaning and for the purposes of Title VII of Part I of Book Second of the Code of Organization and Civil Procedure. Cap. 12.

(9) Once an assessment is final and conclusive the Authority may request the payment of the amount payable by means of a demand note, and if payment is not made within fifteen (15) days from the date of the service of such demand note, the Authority may proceed to enforce payment in virtue of the executive title referred to in sub-regulation (8) after two (2) days from the service on the debtor of an intimation for payment made by means of a judicial act. Upon the lapse of the period of two days mentioned in this sub-regulation the Authority shall be entitled to register in the public registry or land registry, as the case may be, a note of privilege for the amount demanded in the judicial act which note of privilege shall be registered by any advocate or notary.

(10) The provisions of article 468 of the Code of Organization and Civil Procedure shall apply with respect to any warrant issued on the strength of an executive title mentioned in this regulation and to the paying out of the proceeds of the sale by auction of the property seized, and no opposition or reservation in the schedule of deposit shall stay the paying of any sum deposited in court following any such warrant as aforesaid. Cap. 12.

Part VII Non-Applicability

9. (1) Notwithstanding anything contained in these regulations, start-up undertakings shall not incur the compliance contribution payable by reference to the gaming revenue generated from qualifying activities provided by the holder of a licence falling Fees for start-up undertakings.

B 3140

under paragraph 1(a) of the First Schedule to the Gaming Authorisations Regulations during the first twelve (12) months of operations, which twelve (12) month period shall be reckoned from the date on which the licence is issued by the Authority and, for the purpose of all and any computations required in terms of regulation 3 and the First Schedule, the gaming revenue generated from qualifying activities during the said twelve (12) month period shall be deemed to be nil:

Provided that the above shall be without prejudice to any obligation to report the said gaming revenue in any return or submission required to be made in terms of regulation 7.

(2) For the purposes of sub-regulation (1), a ‘start-up undertaking’ shall mean a person who, at the date of the licence application, fulfils all of the following criteria:

(a) that person has been established or operational in the same or a related sector for less than five (5) years:

Provided that, unless the business is operated in a different form, ‘established’ shall refer to the date of registration of a limited liability company, the date of the agreement establishing a partnership, the date of registration as a self-employed person, or as may otherwise be determined by the Authority.

(b) in the case of a body corporate, that person has not yet distributed profits;

(c) in the case of a body corporate, that person has not been formed through a merger or, if formed through a merger, all body corporates that formed part of the merger satisfy, in aggregate, all the criteria envisaged herein;

(d) that person has not acquired the business as a going concern or, if so, the acquirer and the acquired both satisfied all criteria envisaged herein;

(e) that person has generated actual revenue from the same, or a related, sector during the previous financial period amounting to less than ten million euro (€10,000,000):

Provided that where the financial period cannot be determined, or is not applicable, the previous twelve (12) calendar months shall be taken into consideration;

(f) that person is not part of, or controlled by, a

corporate group whose actual revenue in the same, or a related sector exceeds ten million euro (€10,000,000); and

(g) that person is not subject to the requirement of a Government concession to offer the gaming service in accordance with the proviso to regulation 4 of the Gaming Authorisations Regulations:

Provided that in the case of a body corporate, if the person referred to in this sub-regulation has taken over the business from any person having a qualifying interest in the former, the provisions of this sub-regulation shall extend accordingly to the person having a qualifying interest in the applicant:

Provided further that actual revenue referred to in paragraphs (e) and (f) shall be determined on the basis of generally accepted accounting principles and practice as defined in article 2(4) of the Companies Act.

Cap. 386.

(3) A person shall be deemed to be a start-up undertaking only upon the Authority's confirmation, and the Authority shall be vested with discretion to determine whether a person is a start-up undertaking in terms of this regulation:

Provided that the onus to prove that a person is indeed a start-up undertaking shall be vested in the same applicant.

Part VIII Repeal and Saving

10. (1) The Second and Fourth Schedules to the Remote Gaming Regulations are hereby repealed, without prejudice to anything done or omitted to be done thereunder, so however that, notwithstanding the provisions of regulation 1(3), remote gaming operators will become subject to these regulations as from 1st January, 2018:

Amends the
Remote Gaming
Regulations.
S.L. 438.04

Provided that during the transitory period, the following shall apply for existing licensees under the Remote Gaming Regulations:

S.L. 438.04

(a) the amounts of fixed licence fee, compliance contribution, and administrative fees envisaged in these regulations shall apply;

(b) notwithstanding the above, during the transitory period existing licensees shall provisionally pay any dues accruing in terms of these regulations in the manner envisaged in

B 3142

the Second and Fourth Schedules to the Remote Gaming Regulations;

(c) following the end of reference month June 2018, a true-up shall be conducted by the Authority and the affected licensees, reconciling the amounts that should have been paid in accordance with these regulations with the amount provisionally paid during the transitory period in terms of paragraph (b), and in this respect the following shall apply:

(i) excess amounts provisionally paid shall not be refundable and no interest shall accrue thereon in favour of the payor, but the said excess shall be carried forward and available for set-off against any amount payable by that person in terms of these regulations for reference months July 2018 to December 2018 and any subsequent licence period;

(ii) licensees that shall have provisionally paid less than the amounts due in terms of these regulations shall pay the difference by not later than the twentieth (20th) day of October 2018, and therefore not later than the date of payment of the amounts due with respect to reference month September 2018;

(d) as from reference month July 2018, the method of payment envisaged in these regulations shall apply.

S.L. 438.04

(2) Any reference in the said Remote Gaming Regulations or in any law or private contract or any other legal instrument or document whatsoever, be it domestic, foreign or international, to remote gaming licence fees or collateral references shall be read and construed as a reference to gaming licence fees or collateral references established under these regulations.

(3) In these regulations throughout the duration of the transitory period:

(a) references to the Gaming Act shall be read and construed as a reference to the Act;

S.L. 438.04

(b) references to the Gaming Definitions Regulations shall be read and construed as a reference to the Remote Gaming Regulations or the Act, as the case may be;

(c) references to a gaming service shall be read and construed as a reference to the provision of Class 1, Class 2 or Class 3 remote gaming;

(d) references to a Type 1 gaming service shall be read and construed as a reference to a gaming service provided in terms of a Class 1 remote gaming licence;

(e) references to a Type 2 gaming service shall be read and construed as a reference to a gaming service provided in terms of a Class 2 remote gaming licence;

(f) references to a Type 3 gaming service shall be read and construed as a reference to a gaming service provided in terms of a Class 3 remote gaming service;;

(g) references to Type 4 gaming services shall be read and construed as a reference to a controlled skill games service as defined in the Skill Games Regulations;

S.L. 438.11

(h) references to a licence in terms of paragraph 1(a) of the First Schedule to the Gaming Authorisations Regulations shall be read and construed as a reference to a Class 1 and, or Class 2 and, or Class 3 remote gaming licence;

(i) references to a gaming supply falling under paragraph 3(a) of the First Schedule to the Gaming Authorisations Regulations shall be read and construed as a reference to a Class 4 remote gaming service;

(j) references to a gaming supply falling under paragraph 3(b) of the First Schedule to the Gaming Authorisations Regulations shall be disregarded;

(k) references to a licence in terms of paragraph 1(b) of the First Schedule to the Gaming Authorisations Regulations shall be read and construed as a reference to a Class 4 remote gaming licence;

(l) references to Type 4 gaming supplies shall be read and construed as a reference to a controlled skill games supply as defined in the Skill Games Regulations;

S.L. 438.11

(m) references to regulation 4 of the Gaming Authorisations Regulations shall be read and construed as a reference to a concession held in terms of article 26 of the Lotteries and Other Games Act and, or article 3 of the Gaming Act;

Cap. 438.
Cap. 400.

(n) references to regulations 6(4), 10, 19, 20, 21, 22, 23, 29, 30 and 31 of the Gaming Authorisations Regulations shall be disregarded;

B 3144

S.L. 438.04

(o) references to regulation 9 of the Gaming Authorisations Regulations shall be read and construed as a reference to regulation 6 of the Remote Gaming Regulations;

(p) references to regulation 32 of the Gaming Authorisations Regulations shall be treated as follows:

S.L. 438.04

(i) a request for the transfer of a qualifying interest in a licensee shall be read and construed as a reference to regulations 11(3) and, or 11(1) of the Remote Gaming Regulations;

(ii) requests for major changes to software or infrastructure, for the addition of a new domain name, or by a licensee operating gaming premises for the addition of an online delivery channel shall be disregarded;

(q) references to the Gaming Premises Regulations shall be disregarded;

(r) during the transitory period, the licence application fee shall be two thousand three hundred and thirty euro (€2,330) and the licence renewal fee shall be one thousand and five hundred euro (€1,500); and

(s) in cases where a licensee holds more than one Class 1 and, or Class 2 and, or Class 3 remote gaming licences, the fixed licence fee shall be payable solely once by that licensee and shall not be due for every licence held.

FIRST SCHEDULE
Licence fees payable in terms of regulation 3(1)

Part A - Type 1 gaming services

Compliance contribution for the Licence Period	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%

Part B - Type 2 gaming services

Compliance contribution for the Licence Period	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%

Part C - Type 3 gaming services

Compliance contribution for the Licence Period	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%

Part D - Type 4 gaming services

Compliance contribution for the Licence Period	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%

B 3146

For every euro of the next €10,000,000	1.75%
For every euro of the remainder	2.00%

Part E - Fixed Annual Licence Fee

	Fixed Annual Licence Fee
Non-refundable Fixed Annual Licence Fee	€25,000

Part F - Fixed Annual Licence Fee

	Fixed Annual Licence Fee
Non-refundable Fixed Annual Licence Fee for operators providing solely Type 4 gaming services	€10,000

SECOND SCHEDULE
Licence fees payable in terms of regulation 3(2)

Part A

	Annual Licence Fee
Where annual revenue does not exceed €5,000,000	€25,000
Where annual revenue exceeds €5,000,000 but does not exceed €10,000,00	€30,000
Where annual revenue for the year exceeds €10,000,000	€35,000

Part B

	Annual Licence Fee
Licence Fee for providers supplying solely Type 4 gaming supplies	€10,000

THIRD SCHEDULE
Licence fees payable in terms of regulation 3(3)

	Annual Licence Fee
Where annual revenue does not exceed €1,000,000	€3,000
Where annual revenue exceeds €1,000,000	€5,000

FOURTH SCHEDULE
Administrative fees payable in terms of regulation 5

	Administrative fee	Legal Instrument
One-time, non-refundable licence application fee	€5,000	Regulation 9 of the Gaming Authorisations Regulations
One-time, non-refundable licence renewal fee	€5,000	Regulation 9 of the Gaming Authorisations Regulations
One-time, non-refundable licence application fee for a limited duration licence	€500	Regulation 6(4) of the Gaming Authorisations Regulations
Maintenance fee for a holder of a limited duration licence	€50 per day whilst the licence is in effect	Regulation 6(4) of the Gaming Authorisations Regulations
Request for the approval of a new gaming device	€100 per device	Regulation 19 of the Gaming Authorisations Regulations
One-time, non-refundable material supply certificate application fee	€1,000	Regulation 20 of the Gaming Authorisations Regulations
Maintenance fee for a holder of a material supply certificate, payable yearly in advance	€500	Regulation 20 of the Gaming Authorisations Regulations
One-time, non-refundable Junket Leader approval application fee	€50	Regulation 21 of the Gaming Authorisations Regulations
Recognition Notice fee, payable yearly in advance	€5,000	Regulation 22 of the Gaming Authorisations Regulations
One-time, non-refundable Key Function approval application fee	€50	Regulation 23 of the Gaming Authorisations Regulations
One-time, non-refundable Low Risk Games Permit application fee for non-profit games	€25	Regulation 29 of the Gaming Authorisations Regulations
One-time, non-refundable Low Risk Games Permit application fee for commercial communication games	€25 or 0.5% of the total monetary or retail value of the prize, whichever is higher	Regulation 29 of the Gaming Authorisations Regulations

B 3148

One-time, non-refundable Low Risk Games Permit application fee for limited commercial communication games	€25	Regulation 29 of the Gaming Authorisations Regulations
One-time, non-refundable Cruise Casino Permit application for a cruise ship having a maximum capacity of one thousand five hundred (1,500) passengers	€500	Regulation 30 of the Gaming Authorisations Regulations
One-time, non-refundable Cruise Casino Permit application for a cruise ship having a maximum capacity of one thousand five hundred and one (1,501) passengers or more	€1,000	Regulation 30 of the Gaming Authorisations Regulations
One-time, non-refundable Amusement Machine registration fee	€50	Regulation 31 of the Gaming Authorisations Regulations
Request for the transfer of a qualifying interest in a licensee	€1,500	Regulation 32 of the Gaming Authorisations Regulations
Request for the addition of a new game type	€1,000	Regulation 32 of the Gaming Authorisations Regulations
Request for major changes to software and infrastructure	€1,000	Regulation 32 of the Gaming Authorisations Regulations
Request for the addition of a new domain name	€100 per domain	Regulation 32 of the Gaming Authorisations Regulations
Request by an existing licensee operating gaming premises for the addition of an online delivery channel	€1000	Regulation 32 of the Gaming Authorisations Regulations
Request for the approval of a new controlled gaming premises	€250 per premises	Regulation 10 of the Gaming Premises Regulations
Request for the approval of a new gaming premises which is not a controlled gaming premises	€1,000	Regulation 4 of the Gaming Premises Regulations
Maintenance fee for an approved controlled gaming premises, payable yearly, in advance	€250 per premises	Regulation 10 of the Gaming Premises Regulations
Maintenance fee for an approved gaming premises, payable yearly, in advance	€500 per premises	Regulation 4 of the Gaming Premises Regulations