

## POKER REGULATION IN EUROPE

Country	Status of Regulation	State Taxes on Operators	Rake Charged by Operators	Player Tax	Additional Comments
<b>Belgium</b>	In progress  Law is contrary to EU law	11/ Gross Gaming Revenue	Same as .com	Proposed: either tax-free or 33/ on recreational players.  Regular players <a href="#">see here</a> .	The Belgian law is seen as contrary to fundamental European laws. A complaint has been filed and we are currently awaiting the verdict of the European Commission.
<b>Bulgaria</b>	In progress	15/ Turnover	Unknown	None	Restrictions on advertising apply.
<b>Denmark</b>	In progress	20/ Gross Gaming Revenue	Unknown	None	Regulation commences in January 2012.
<b>Estonia</b>	Regulated	Online gambling: 5/ of net revenues. Games of chance and tournaments: 5/ of participation fees.	Same as .com	None	Regulation is enforced by blocking the domains of unlicensed operators. This has proven to be very inefficient.
<b>Finland</b>	Regulated, but changes currently being discussed.  Law is contrary to EU law.	None	Same as .com	Poker winnings outside EEA are taxable and players are required to pay normal income tax from their winnings.	Monopoly by local operator. The law is contrary to fundamental European laws, and poker rooms operate as if there is no law.
<b>France</b>	Regulated	34/ Net profit	About 7/ cash games	None	Changes are being discussed.
<b>Germany</b>	In progress	State of Schleswig-Holstein: 20/ Gross Profit  Other states: N/A	N/A	Some may apply.	One state is regulated out of 16 states - Schleswig-Holstein. The rest voted a new gambling law. The law proposed by the rest of the 15 states is likely contrary to EU law.
<b>Gibraltar</b>	Regulated	Offshore	Same as .com	None	There are different types of license operators can apply for and the tax can vary.

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<b>Greece</b>	Regulated  Law is contrary to EU law	30/ Gross Profit	Same as .com	10/	Regulated since 2011, but has not introduced a license scheme yet (which is planned for Q1 2012). The European Commission is expected to act, since the law is omitting competition.
<b>Hungary</b>	In progress	20/ Gross Profit	Unknown	None	Regulation commences in January 2012
<b>Italy</b>	Regulated	3/ Tournament tax  20/ Net tax on cash games	About 6/ cash games	Some may apply	To play on .it you have to have a "codice fiscale" - a tax number.
<b>Malta</b>	Regulated	Offshore	Same as .com	Yes, <a href="#">details here</a> .	There are different types of license operators can apply for and the tax can vary.
<b>Norway</b>	Regulated	No licensed operators	Same as .com	Approximately 30/	Online poker is a grey zone in Norway.
<b>Romania</b>	In progress	To be confirmed Gross Gaming Revenue or Turnover	Unknown	25/ on any winnings when more than 600 RON	State tax will be 1,5/ but not less than 400.000 RON.
<b>Spain</b>	Regulated (in progress)	20/25/ + / to the region where they're established (still unknown)	Unknown	The old IRPF law (taxation) states that users will have to pay per winnings and not per benefit. They consider poker as a lottery.	Regulated as of December 2012. Spanish players will only be allowed to play in .es rooms, however users from the rest of the world will be allowed to play at .es
<b>Sweden</b>	In progress	Approximately 36/ in company tax on the profit (paid by local operator) .com rooms still operate	2.5/ on cashgames, 10/ on tournaments (local operator). Same as .com	No tax on sites within EU, 30/ on gross winnings outside EU.	There is a ring-fenced monopoly site that operates in Sweden. However users play on .com rooms mostly.
<b>United Kingdom</b>	Regulated  Upcoming changes in regulation expected	15/ Gross Profit	Same as .com	None	Expected changes In 2012.

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