

Poker Regulation

Country	Status of Regulation	State Taxes on Operators	Rake Charged by Operators	Player Tax	Additional Comments
Belgium	Regulated (non EU compliant)	11/ Gross Gaming Revenue	Same as .com	Proposed: either tax-free or 33/ on recreational players. Regular players see here .	The law is deemed contrary to the EU laws. The government is discussing possible changes of the taxation system.
Argentina	Not regulated (see additional comments)	N/A	N/A	N/A	Remote gambling is not regulated at the national level, although it is at provincial level in Misiones and Tucuman. The lack of regulation has caused a handful of national politicians to propose laws in recent years to either federally regulate the activity, or prohibit it altogether. Thus far, no draft bill has gained any traction and online gambling is seen to be a low priority for the country. Many Argentineans regularly access online gaming services provided by offshore operators.

Brazil	Not Regulated	N/A	Cash games: 5/	Live events: Up to 27.5/ For foreign players: 15/	
Bulgaria	Regulated	15/ gross profit	Same as .com	None	License needed to operate legally on the market (non-licensed poker rooms are black listed).
Costa Rica	Regulated	N/A	N/A	N/A	In order for a poker room to legally operate, a data processing license is needed. The requirement is a brick and mortar location in Costa Rica.
Czech Republic	Regulated (in progress)	Expected 15/ Net Tax	Same as .com	None	The law is currently vague. Operator's net profits are expected to be taxed at a rate of 15/ . At the moment no taxes are applicable due to gaming being officially illegal.
Denmark	Regulated	20/ Gross Gaming Revenue	Same as .com	None	Player rewards are slightly lower to compensate for the operator tax.
Estonia	Regulated (non EU compliant)	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.

Finland	Regulated state monopoly	None	Same as .com	Poker winnings outside EEA are taxable and players are required to pay normal income tax from their winnings.	State monopoly. Operators other than state owned RAY are prohibited from offering or advertising their services in Finland. There are no restrictions or sanctions imposed on players who are free to play wherever they want.
France	Regulated	2/ on total bet + VAT 19.6/ ~37/ Tax on Gross Gaming Revenue VAT only for operators based in France.	Cash games: ~7/ SnG: 5 – 6.5 \$		Since 15.11.2011 only pro players are taxed.
Germany	(Was regulated in Schleswig-Holstein) Non EU compliant	5/ on bets (State of Schleswig-Holstein: 20/ Gross Profit)	N/A	Some may apply.	One state was regulated - Schleswig-Holstein - but revoked the law. The licences are still valid until end of 2018. They later joined the other states.
Gibraltar	Regulated	Low & variable	Same as .com	None	There are different types of license operators can apply for and the tax can vary.
Greece	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 2012). The political and economic situation has delayed further development of the regulations.

Hungary	Regulated (in progress)	20/ Gross Profit	To be determined	None	Regulation came into force in January 2012, but due to a lack of processes and licensing procedure, no sanctions are currently imposed on non-regulated gaming activity.
Italy	Regulated	3/ Tournament tax 20/ Net tax on cash games	Cash game: rake approx. 5.5/ up to 4 € SNG/MTT : rake approx. 10/ on	Included in the buy-in	Currently winnings from poker are not specifically subject to tax, although the high taxes paid by Operators obviously has an impact on the rake. Live poker is currently legal only in casinos. All previous attempts to regulate live poker or introduce taxes on winnings have faltered.
Macau (China)	Regulated (online gaming banned)	N/A	N/A	N/A	Online gambling has been a topic frequently revisited by the Macau regulators, but it was confirmed in 2013 that it was “not a priority” for Macau. No imminent change is expected.
Malta	Regulated	Depends on type of license but rather low (max. 5/ of profits and always capped at €466,000)	No extra rake	It is generally accepted that Maltese residents’ income from poker should be taxed alongside other, regular income at the prevailing rate (2014 rates here). Some professional poker players incorporate	

				Maltese companies to help reduce this tax burden as, although the corporation tax rate is currently 35% , a non-resident shareholder is able to apply for a tax refund that will effectively reduce the tax paid to only 5% - obviously, their income may then be taxable wherever they are officially resident.	
Mexico	Not regulated	N/A	N/A	N/A Changes are being discussed.	To be regulated in the foreseeable future.
Netherlands	Regulated (in progress)	Unknown	Unknown	No tax for online and offline winnings within the EU.	Plans are to have the market regulated in 2015. No plans to make the player pool ring fenced.
Northern Ireland	Not regulated (online)	N/A	N/A	N/A	As part of the UK, it has been recommended by the Northern Ireland Minister for Social Development that a UK-wide approach to online gambling be adopted. The UK is currently in the process of reviewing and amending its own regulatory legislation as it applies to online gambling.
Norway	Regulated	No licensed operators	Same as .com	Approximately 30%	Online poker is prohibited in

	(non EU compliant)				Norway. The law is deemed contrary to European laws and most operators have not pulled away from the market.
Philippines	Regulated	5% of gross revenue	Unknown	None	It is a condition of the Philippines licence that Philippines residents be prohibited from placing wagers with licensed entities.
Poland	Regulated (non EU compliant)	No licensed operators	Same as .com	None	The law is deemed contrary to European laws and most operators have not pulled away from the market.
Portugal	Not regulated	N/A		N/A	N/A
Rep. of Ireland	Not regulated (online)	None		None	Remote gambling is not regulated in Ireland, although remote betting is tolerated by the Irish authorities. The government is moving towards a regulated system for remote gambling with two pieces of legislation currently awaiting publication.
Romania	Regulated (non EU compliant)	Undecided yet whether based on Gross Gaming Revenue or Turnover	Unknown	25% on any winnings when more than 600 RON	Removing the 25% player tax is currently being discussed by the government. Romanian gambling laws are deemed non-compliant with EU laws.
Spain	Regulated	20/25% +/- to the region where they're established	From 9% up to 12.5% cash games	Any net income from online gambling (winnings, less losses) is aggregated together with all other personal	The gaming law was approved in March 2011. After several delays, .es rooms launched June 05 2012. The market is ring-fenced, Spanish players

				income for the purposes of assessing the tax payable. As such, there is no fixed tax rate payable and the amount of tax due depends on the amount of winnings and amount of other income a player has. See here.	are only allowed to play in .es rooms, players from the rest of the world are permitted to play at .es rooms should they choose (PokerStars does not allow this).
Sweden	Regulated (non EU compliant)	Local operators pay approximately 36% on profit .com rooms still operate but are not taxed	2.5% on cash games, 10% on tournaments (local operator). Same as .com	No tax on sites within EU, 30% on gross winnings outside the EU.	There is a ring-fenced monopoly in Sweden, although players mostly play on .com rooms. The current legislation is deemed contrary to EU laws.
Thailand	Regulated (online gaming banned)	N/A	N/A	N/A	Anecdotal evidence suggests that the ban on online gaming is very, very rarely enforced by the authorities. A handful of sites are blocked, but the majority are accessible. It would seem that sanctions against individuals take the form of a small fine and no follow up criminal proceedings/record.
United Kingdom	Regulated	15% Gross Profit	No extra rake	None	New law probably coming in the end of 2014. It's said to include offshore operators.

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