

THE
GAMBLING LAW
REVIEW

FIFTH EDITION

Editor
Carl Rohsler

THE LAWREVIEWS

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PREFACE

*As flies to wanton boys are we to the gods.
They kill us for their sport.*¹

It was in these sombre terms that Shakespeare spoke of fate and chance, and man's place in the world, in *King Lear*. The play was first performed in December 1608, and the timing is significant because, for the previous several months, all of London's theatres had remained shut by government decree. Each day a formal notice (known as a Plague Bill) had announced the number of dead in the city, and it was only when the numbers had dipped sufficiently that the theatres and other entertainments were permitted to re-open.

Writing a cheerful and optimistic preface to a book on the laws of gambling is trickier than I had imagined it would be a couple of months ago. Over the past few weeks (I am writing in April 2020), the world has begun to face a unique and important challenge. Most of us are isolated from each other and at the same time surrounded by the very substantial effects of the coronavirus pandemic, which is leading to huge economic stresses, crashing financial markets, massive travel disruption, and the greatest restriction on personal liberty since the end of the Second World War (to say nothing of the illness from which hundreds of thousands are currently suffering). Against such a background, it is hard to find something eye-catching to write about what seems, by comparison, the rather prosaic topic of gambling regulation. Still, that is the task before me.

One thing that the current crisis highlights is that, although humans persist in thinking of the world as divided into separate jurisdictions, viruses are less troubled by those niceties. It has never been clearer that we are a single species in an international community and that whether one is seeking to control the proliferation of gambling or germs, the key to effective action is international coordination. If the current pandemic holds some general lessons for policymakers, perhaps they are these:

- a* the world has become completely interconnected and, whether we are legislators, regulators or operators, one cannot simply consider what happens in the narrow confines of one's home jurisdiction;
- b* in order to have an effective response to a common problem, it is necessary for governments to work with a unity of purpose. A respect for international comity is crucial to any effective regime. Everyone has to recognise that they not only have a duty to create effective regulation for their own jurisdiction, but also to implement one that does not ignore the needs of countries around them;

¹ William Shakespeare, *King Lear*, Act 4, scene 1.

- c* although the problem is an international one, there are still some differences between societies, which means that a spectrum of different approaches may be appropriate; and
- d* no-one has all the answers and, when faced by complicated challenges, we would all benefit by learning the lessons of those around us.

It is also instructive to watch how cooperatively people react to curfews, closures and travel bans. It seems that, like gambling operators, the general public is willing to submit to stringent regulation and endure some hardship when it is clearly for a common and important good, even if at the expense of personal wealth and liberty. However, the cooperation of the regulated is always to a large extent required, and that cooperation is conditioned on there being an acceptance that restrictions are logical, proportionate, applied without discrimination and, above all, effective in combating an accepted problem.

Gambling regulators and politicians are no doubt reflecting upon these points. More regulation may sometimes be needed (but, equally, it may not always be productive). Operators are prepared to take many steps to protect against underage or inappropriate gambling patterns, but imposing unwarranted restrictions or creating burdens that are too high or ineffective simply creates a distraction, and may risk undermining the respect in which regulators are held. There is a complicated balance to be struck between defending the vulnerable from harm and protecting the public's freedom to choose its leisure. Never was that balance more starkly in focus than today.

It is easy to see that the current crisis will have a sharp impact on different aspects of the gambling world. With no sport for three months, there is literally nothing to bet on. Bingo halls, arcades and casinos will be heavily hit, and many will not survive. Even large-scale lotteries are being suspended. But with millions stuck at home and looking for new entertainment, virtual betting and online gaming will surely be growth industries.

Will coronavirus have a long-term impact on our society? The answer is yes. But the impact will not be measured by a temporary increase in the amount of hand-washing. For some years, we have been undergoing a social evolution caused by the opportunities that new technology can bring. We have become more connected, more impatient, more capable of listening to more than one channel at once and more accepting of having a virtual world as a substitute for the real one. For all that, some areas of society have been slow to transition to new ways of behaving. While many of us could work from home, it was still generally viewed as the exception rather than the rule. In the same way, millions of us still congregate in order to be entertained – whether for sport, cinema, theatre or casino. But the scale of the publicity and of the practical necessity of large-scale enforced isolation is going to mean we embrace a cultural shift more quickly than we had imagined. In my view, it will lead to a significant and long-term impact both on how and where we work, and how and where we play.

With that in mind, at the beginning of a new decade, it is perhaps worth looking back to see where we have come from and to where we may be heading in terms of the way that leisure time is spent (at least among those in the developed economies).

In 2010–11 we saw the birth of both Instagram and Snapchat, two of the world's most popular software applications. Both were at the vanguard of the second generation of social apps following the ground-breaking achievements of Facebook and Twitter. Both accelerated an important social change because, combined with the ubiquity of GPS telephones with cameras, they made our communication patterns more data-rich, visual and granular. In doing so, they have highlighted a facet of our value system in an unexpected way. Photographers and reporters used to take pictures of important events occurring in the

outside world that they wanted to record and show them to a wide number of people. We now take pictures of trivial incidents to illustrate and record our personal lives in a way that is designed to be viewed by small audiences of friends. Indeed, such has been the importance of the geo-located photograph that Instagram has actually managed to create its own landmarks: places that have become important in their own right only because they happen to be where other users have visited and geo-marked. Instead of looking through the telescope, we are looking in the mirror. And, in a world now self-isolating and physically distancing, the focus on the individual connecting to others virtually is only going to get stronger.

Uber began its operations in California in 2009 and Airbnb started a few months before that. Both companies have profoundly influenced what were the relatively traditional businesses of transport and accommodation. Although the approach of each is different, both of them have contributed to a new spirit in which the individual (whether giving or receiving a service) is placed in a unique position, at the centre of the map of their life. Public transport becomes personalised transport. Mass accommodation has become a personalised home. An entire economy is being built around individual choice.

Finally, we are experiencing three sorts of payment revolution. First, we have stopped using cash and now pay invisibly. Contactless payment mechanisms using RFID were first trialled in 2007 and first became usable through mobile phones (using near field technology) in about 2014. The e-ticket at check-in has become the norm rather than the exception. The second revolution is that many of the things that we purchase are rented, not owned. Rather than owning things, we use services.

There has also been a sea-change in the places where we spend money. Congregating on a Saturday afternoon at the retail mall had already gone into sharp decline before it recently became actually illegal. Home delivery (of literally everything imaginable) had already become normal before it became necessary.

Laying behind all of these changes is a profound evolution in what is recorded about our lives, as well as what we choose to record ourselves. The growth of processing power and the size of the data sets mean that our needs, habits, likely wants and vulnerabilities will all be more and more accurately detectable. We can expect our ability to make predictions about consumer behaviour (including where we go, what we do and the viruses that we carry) to become significantly more sophisticated. These improvements will both determine how and in what forms gambling and entertainment is presented to it and, crucially, how we react to that entertainment, and when it is perceived as doing us harm.

How will these developments change the world of gambling? I believe that 2020 will be a tipping point for everything; an earthquake within a longer-term tectonic drift from land-based to remote gambling, and from public to private entertainment experiences. Contactless payment, contactless entertainment, the continued rise of the online but isolated individual. An international community that is connected more, but touches less. Gambling experiences will need to address themselves to the personal needs, wants and vulnerabilities of individual players if they are to appeal.

To give perspective, back in the mid-1990s, as a young lawyer, I went to a conference at which we were addressed by a member of Gaming Board for Great Britain (as the regulator was then known). Having finished his presentation, a member of the audience asked him what he thought of the apparent rise of remote gambling. He replied that, although some people might do it, it would be unlikely to take off, because it could simply not challenge the excitement and entertainment of a day at the races. I mention that anecdote not to poke fun at the speaker, but rather to emphasise that, at the time, he was explaining a perfectly

legitimate and sensible view of the world (in a decade when it was a normal evening's entertainment to go to a shop to hire a video cassette and then post it back through the front door of the shop the next morning). While it is true that attending a live sporting event is still a very popular collective experience, and will continue to be so for many years to come, those activities are currently effectively prohibited in the UK, just like Shakespeare's plays in the early 17th century.

That is the somewhat strange context in which this present volume is written.

The Gambling Law Review is designed for practitioners across the world who want to find a way quickly to digest and understand the framework of gambling legislation in key jurisdictions. Once again, this year, the scope of our work coverage has increased to 28 chapters. There are new contributions from Argentina and Switzerland, and I am delighted to welcome those authors into the growing family of practitioners who help to write this book.

As well as new jurisdictions, there is also something instructive in every chapter, with a review of new legislation and case law, and a section dedicated to the key events of the past 12 months and the things to look out for in the next.

I would like to close by thanking all of our contributors, without whose labour this book would not be possible. They have each provided excellent chapters. I wish them, and all of our readers, good health as we fare forward. Next year will be better.

Carl Rohsler

Memery Crystal

London

April 2020

IRELAND

Alan Heuston and Seán Dowling¹

I OVERVIEW

i Definitions

Many forms of gambling have been regulated in Ireland for centuries. Irish law distinguishes primarily between three main forms of gambling: betting, gaming and lotteries.

Betting

Betting is governed by the Betting Act 1931, as amended by the Betting (Amendment) Act 2015 (the Betting Acts).

The word ‘bet’ is not defined in Irish law. Instead, the Betting Acts state that ‘the word bet includes wager’. The scope of what constitutes a bet has fallen to be determined at common law by the courts, although case law is rare. In *Mulvaney v. The Sporting Exchange Ltd trading as Betfair*,² Clarke J stated that:

While bookmaking is not defined in that legislation it seems to me that the term bookmaker derives from a person or body ‘making a book’ on an event. In other words, the person or body concerned offers odds on all or a significant number of eventualities arising in respect of the same event (for example, offers odds on each horse winning or offers odds on either team winning a football game, or, indeed that game resulting in a draw). Thus, a person carrying on the business of bookmaking is someone who habitually offers to cover a range of possible eventualities on future uncertain events. Two private individuals entering into a wager on the same future uncertain event could not remotely be said to be engaged in the business of bookmaking.

Accordingly, the general consensus arising from case law is that betting encompasses a bookmaker setting fixed odds against a future event, taking bets on that event and paying out winnings.

Gaming

Gaming is governed primarily by the Gaming and Lotteries Acts 1956–2013 (the Gaming and Lotteries Acts).

Gaming is defined in the Gaming and Lotteries Acts as ‘playing a game (whether of skill or chance or partly of skill and partly of chance) for stakes hazarded by the players’.³ A stake is

1 Alan Heuston is a partner and Seán Dowling is a senior associate at McCann FitzGerald.

2 [2009] IEHC 133.

3 Gaming and Lotteries Act 1956 Section 2.

defined as including ‘any payment for the right to take part in a game and any other form of payment required to be made as a condition of taking part in the game but does not include a payment made solely for facilities provided for the playing of the game’.⁴

Lotteries

Lotteries are permitted by the Gaming and Lotteries Acts, but are heavily regulated and there are restrictions on their operation. As per the Gaming and Lotteries Acts, a lottery ‘includes all competitions for money or money’s worth involving guesses or estimates of future events or of past events the results of which are not yet ascertained or not yet generally known’.⁵

The Irish National Lottery falls outside the scope of the Gaming and Lotteries Acts and, instead, is regulated by the National Lottery Act 2013 (the 2013 Act), which repealed and replaced the terms of the National Lottery Act 1986. In 2013, following a competitive tender process, the Irish government awarded a 20-year licence to operate the Irish National Lottery to a consortium involving An Post (the Irish post office) and led by the UK national lottery operator, Camelot. The most notable feature of the 2013 Act is the establishment of a new office, the Regulator of the National Lottery, whose primary functions are to ensure that the Irish National Lottery is run with all due propriety, to ensure that participants’ interests are protected and to ensure that the long-term sustainability of the Irish National Lottery is safeguarded.

Tote/pari-mutuel betting

The Totalisator Act 1929 provides for the establishment and regulation of the Totalisator⁶ by the Irish Revenue Commissioners. The Irish Horse Racing Industry Act 1994 provided that the Irish Horse Racing Authority could apply for and hold a totalisator licence. This was later transferred to Horse Racing Ireland by the Horse and Greyhound Racing Act 2001, and the licence is currently held by a subsidiary of Horse Racing Ireland called Tote Ireland. Tote Ireland’s current licence is due to expire in 2021. Bord na gCon (the national greyhound board) is licensed to operate a totalisator at greyhound tracks.

Financial spread betting

Spread betting on financial instruments is governed by the Markets in Financial Instruments Directive (2004/39/EC) and regulated by the Central Bank of Ireland.

4 *ibid.*

5 *ibid.*

6 Defined in the Totalisator Act 1929 as ‘an apparatus or organisation by means of which an unlimited number of persons can each stake money in respect of a future event on the terms that the amount to be won by the successful stakers is dependent on or to be calculated with reference to the total amount staked by means of the apparatus or organisation in relation to that event but not necessarily on the same contingency, and the said word includes all offices, tickets, recorders, and other things ancillary or incidental to the working of the apparatus or organisation’.

Prize bonds

Irish Government Prize Bonds are regulated separately from other forms of gaming and lotteries. They are described in the Finance (Miscellaneous Provisions) Act 1956 as non-interest bearing securities that are ‘subject to such conditions as to repayment, redemption or otherwise as [the Minister] thinks fit and in relation to which chance may be used to select particular securities for prizes’.

Pool betting

There is no equivalent in Ireland to the types of pool betting licences (non-remote and remote pool betting licences) that can be obtained from the UK Gambling Commission and that can be used by operators to provide pool betting or fantasy sports products. Instead, if an operator in Ireland wishes to provide a pool betting or fantasy sports product in which the amount of money won by the successful customers is calculated by dividing the total pool (minus commission) by the number of winners, it would be necessary to analyse the characteristics of the product to determine whether it could be characterised as a bet or a game under Irish law.

Betting on lotteries

There is no specific licence in Ireland for betting on the outcome of lotteries. There are a number of operators offering such products to Irish consumers under a remote bookmaker’s licence. There is no prohibition on betting on the result of the Irish National Lottery.

ii Gambling policy

Although gambling has a long history in Ireland, the Irish authorities have recognised that the legislation governing gambling requires modernisation.⁷ As currently drafted, betting (remote, non-remote and intermediary) is permitted where a licence has been issued under the Betting Acts. Gaming and lotteries (except for the National Lottery) are primarily governed by the Gaming and Lotteries Acts. However, under the Gaming and Lotteries Acts, gaming is prohibited unless it falls under one of the exemptions contained in the Acts.

Those exemptions broadly relate to gaming that takes place in circuses, carnivals and amusement halls, and gaming that is operated in a certain way. The Gaming and Lotteries Acts have not been updated to take account of internet gaming. It is, however, common for operators that are lawfully licensed overseas to offer online gaming services to Irish customers provided that the gaming contracts are not governed by Irish law.

There is a political desire to modernise Irish gambling law. On 15 July 2013, the government published the heads of the Gambling Control Bill 2013 (the Scheme), which, if enacted, would have modernised Ireland’s legislative framework for all types of online and land-based gambling. However, in early 2018, media reports indicated that there were plans to scrap the Scheme and prepare and publish a new, updated Scheme, on the basis that the original Scheme is now considered outdated and no longer fit for purpose. In March 2019, the government approved the establishment of a gambling regulatory authority and the publication of the Gaming and Lotteries (Amendment) Bill 2019 (the 2019 Amendment Bill), which provides for the long overdue modernisation of the Gaming and Lotteries Acts,

⁷ Department of Justice and Law Reform, Options for Regulating Gambling (December 2010) 3.

and the 2019 Amendment Bill was subsequently passed by Dáil Éireann (Irish parliament) on 4 December 2019 and by Seanad Éireann (Irish senate) on 11 December 2019, although it has not commenced yet. See Section VIII for further information.

The Irish National Lottery is designed to raise money for charities and good causes.

iii State control and private enterprise

For the most part, gambling in Ireland is the subject of private enterprise and the normal principles of free competition apply. Private citizens and companies, whether based in Ireland or abroad, are entitled to apply for a betting licence subject to fulfilling the various requirements to obtain a licence. The main exception to this policy is the Irish National Lottery, which is the subject of the 2013 Act, under which a single licensee is chosen to operate the Irish National Lottery following a competitive tender.

iv Territorial issues

Where regulated, gambling is generally regulated nationally. There are generally no special states, municipalities or localities in Ireland that have separate gambling legislation. Northern Ireland is part of the United Kingdom and its gambling laws are separate to those of the Republic of Ireland.

v Offshore gambling

Offshore gambling operators who offer betting services or betting intermediary services by remote means to Irish citizens are required to obtain either a remote bookmaker's licence or remote betting intermediary's licence from the Irish authorities under the Betting Acts. Remote in this context is described as meaning, in relation to a communication, any electronic means including the internet, telephone and telegraphy (whether wireless or not).⁸ It is clear from the list of operators who have obtained the necessary licences⁹ that there is a significant number of offshore gambling operators offering betting products to Irish citizens.

Online gaming products (e.g., casino, slots, bingo) are governed by the Gaming and Lotteries Acts, although the legislation has not been updated to take account of online internet gaming. The focus of the Gaming and Lotteries Acts is on gaming carried out in amusement halls, arcades, funfairs, carnivals, travelling circuses and slot machines and therefore quite how it is to be applied to the type of games offered online is unclear. However, it is common for operators who are licensed in other jurisdictions to offer online products to Irish customers. It is important in such circumstances that the contract between the operator and the Irish customer is not governed by Irish law. Operators should also be aware that the Gaming and Lotteries Acts prohibit the promotion, advertising and the provision of unlawful gaming products so it is important that operators are familiar with these provisions.

The Irish Revenue Commissioners actively monitor compliance by remote operators with the licensing regime that applies for remote bookmakers and remote betting intermediaries. We are aware that the Irish Revenue Commissioners have actively pursued operators who have not registered as remote bookmakers and remote betting intermediaries. In addition,

8 Betting Act 1931 Sections 1 and 7C.

9 Available from the website of the Irish Revenue Commissioners.

we are also aware that the Irish Revenue Commissioners actively follow up with operators if they are not registered and paying remote betting tax, remote intermediary duty and VAT on e-gaming activities, and have wide-ranging powers in order to ensure compliance.

Under the Betting Acts, the Irish Revenue Commissioners have the power to issue compliance notices to third parties who provide facilities or services (e.g., advertising, internet service provider (ISP), telecommunications, payment services) to unlicensed remote betting and betting intermediary operators requesting them to cease supplying such services to unlicensed operators. Failure to comply with a compliance notice is an offence and can lead to a fine of up to €50,000. In addition, various civil and criminal sanctions may also apply.

II LEGAL AND REGULATORY FRAMEWORK

i Legislation and jurisprudence

There are a number of different, parallel legislative regimes that control and regulate gambling in Ireland:

- a the Betting Acts, which govern betting in Ireland;
- b the Gaming and Lotteries Acts, which govern gaming, lotteries and other similar activities;
- c the National Lottery Act 2013, which governs the Irish National Lottery; and
- d the Totalisator Act 1929, which governs the Totalisator.

These legislative regimes are currently under review by the Irish legislature and reform is expected in 2020 and 2021 (see Section VIII).

ii The regulator

There is currently no Irish equivalent to the UK Gambling Commission, although in March 2019, the government approved the establishment of a gambling regulatory authority. According to the Minister of State with special responsibility for gambling regulation, David Stanton TD:

A modern and effectively regulated gambling environment will ensure, to the greatest extent possible, that gambling will be a safe, fair and entertaining activity for the majority of those who choose to take part in it. We must ensure that it will provide enhanced consumer protection for players while limiting to the greatest extent possible the harmful effects on young people and those who may be susceptible to addiction.

The bookmaker, remote bookmaker and remote betting intermediary licences are granted by the Irish Revenue Commissioners, who administer the licensing process and maintain public registers of those who have been granted a licence. As part of the process of obtaining a licence, the applicant (or the relevant officers of the applicant where the applicant is a company) must first obtain certificates of personal fitness. The Department of Justice and Equality is charged with awarding certificates of personal fitness to overseas applicants. Applicants who are based in Ireland may apply for a certificate of personal fitness from a superintendent of the Irish police.

The Irish National Lottery is regulated by the Regulator of the National Lottery, whose primary functions are to ensure that the Irish National Lottery is run with all due propriety, to

ensure that participants' interests are protected and to ensure that the long-term sustainability of the Irish National Lottery is safeguarded. Small lotteries (which must be carried out for a charitable purpose) may be carried out under a permit granted by a superintendent of the Irish police or a licence granted by a district court.

The licensing of amusement halls and funfairs may be determined by a local authority or local district court. Certain very limited (and low-stakes) gaming may take place in these venues with the appropriate licence. The Irish Revenue Commissioners also licenses low-stakes gaming machines. See Section VII for details of some developments in this sphere in the previous 12 months.

The Totalisator is governed by the Totalisator Act 1929, which provides that the Minister for Finance awards the relevant licence to operate the tote.

Spread betting on financial instruments is governed by the Markets in Financial Instruments Directive (2004/39/EC) and regulated by the Central Bank of Ireland.

iii Remote and land-based gambling

The Betting (Amendment) Act 2015 (the 2015 Act) brought remote bookmakers (e.g., internet and mobile betting providers) and remote betting intermediaries (e.g., betting exchanges) within the scope of the existing licensing regime that applied to bricks-and-mortar betting shops in Ireland. The 2015 Act extended the existing 1 per cent turnover on a bookmaker's activities to online and mobile operators and introduced a 15 per cent commission tax on betting exchanges. These rates have since increased to 2 per cent and 25 per cent respectively since 1 January 2019.¹⁰ 'Commission charges' are defined in the Finance Act 2002 (as amended) as 'the amounts that parties in the State to bets made using the facilities of a remote betting intermediary are charged, whether by deduction from winnings or otherwise, for using those facilities'.

Under the 2015 Act, a traditional land-based bookmaker's licence permits a limited amount of remote betting without the need to obtain an additional remote bookmaker's licence. The value of remote betting on a standard bookmaker's licence may not exceed the lower of €200,000 or 10 per cent of that bookmaker's yearly turnover.

The Gaming and Lotteries Acts apply to all forms of gaming, but have not been updated since the introduction of remote gaming (although note the changes that the 2019 Amendment Bill will introduce when it commences). See Section VIII, below, for details of the reform that is anticipated in this area.

iv Land-based gambling

While the Betting Acts envisage the business of bookmaking being carried out in registered bookmaker's premises,¹¹ the Gaming and Lotteries Acts provide for a number of different locations in which forms of gaming can take place (e.g., amusement halls,¹² carnivals¹³

10 www.revenue.ie/en/companies-and-charities/excise-and-licences/excise-duty-rates/betting-duty.aspx.

11 Defined in Section 1 Betting Act 1931 as 'premises for the time being registered in the register of bookmaking offices kept by the Revenue Commissioners under this Act'.

12 Gaming and Lotteries Act 1956 Section 14.

13 Gaming and Lotteries Act 1956 Section 7.

and circuses¹⁴). Depending on the type of gambling to be performed, there are a range of restrictions. There is no formal limit on the number of gambling premises of a particular type that can be granted.

Casinos are illegal in Ireland if they promote or provide facilities for any kind of gaming that is deemed 'unlawful gaming' for the purposes of the Gaming and Lotteries Acts. This includes gaming in which, by reason of the nature of the game, the chances of all the players, including the banker, are not equal, or gaming in which any portion of the stakes is retained by the promoter or is retained by the banker other than as winnings on the result of the play. Private arrangements are excluded from the scope of the Gaming and Lotteries Acts. This has given rise to the operation of private members' clubs as casinos and card clubs, which it may be argued fall outside the prohibitions on gaming contained in the Gaming and Lotteries Acts. Aside from the requirement to become a member, a process that is not standardised, the opening hours, age restrictions and general operation of such clubs are not regulated.

The Totalisator Act 1929 provides for the establishment and regulation of the Totalisator¹⁵ by the Irish Revenue Commissioners. The Irish Horse Racing Industry Act 1994 provided that the Irish Horse Racing Authority could apply for and hold a totalisator licence. This was later transferred to Horse Racing Ireland by the Horse and Greyhound Racing Act 2001 and the licence is currently held by Tote Ireland. As stated in Section I, Tote Ireland's current licence is due to expire in 2021. Bord na gCon is licensed to operate a totalisator at greyhound tracks.

v Remote gambling

Remote betting and the provision of remote betting intermediary services are generally permitted in Ireland, meaning that an operator that is licensed by the Irish Revenue Commissioners in Ireland may provide betting services to Irish citizens in Ireland by remote means¹⁶ using equipment which may be located in Ireland or abroad.

As stated in Section I.v, online gaming products such as casino, slots and bingo are governed by the Gaming and Lotteries Acts, although that legislative regime has not been updated to take account of online internet gaming. The focus of the Gaming and Lotteries Acts is on gaming carried out in amusement halls, arcades, funfairs, carnivals, travelling circuses and slot machines, and therefore it is unclear how it is to be applied to the type of games offered online. It is common, however, for operators who are licensed in other jurisdictions to offer online products to Irish customers. It is important in such circumstances that the contract between the operator and the Irish customer is not governed by Irish law. Operators should also be aware that the Gaming and Lotteries Acts prohibit the promotion, advertising and the provision of unlawful gaming products so it is important that operators are familiar with these provisions.

14 Gaming and Lotteries Act 1956 Section 6.

15 Defined in the Totalisator Act 1929 as 'an apparatus or organisation by means of which an unlimited number of persons can each stake money in respect of a future event on the terms that the amount to be won by the successful stakers is dependent on or to be calculated with reference to the total amount staked by means of the apparatus or organisation in relation to that event but not necessarily on the same contingency, and the said word includes all offices, tickets, recorders, and other things ancillary or incidental to the working of the apparatus or organisation'.

16 Defined in Section 1, Betting (Amendment) Act 2015 as meaning 'in relation to a communication, any electronic means, and includes (a) the internet, (b) telephone and (c) telegraphy (whether or not wireless telegraphy)'.

vi Ancillary matters

Suppliers of key equipment (e.g., manufacturers of gambling equipment or software suppliers) are not currently required to obtain licences in order to supply to operators. This may be set to change when the Scheme is enacted (see Section VIII).

vii Financial payment mechanisms

There are no specific restrictions on payment mechanisms for gambling in Ireland. Again, this may be set to change when the Scheme is enacted (see Section VIII).

III THE LICENSING PROCESS

i Applications

The Betting Acts make provision for three types of betting licences:

- a* a bookmaker's licence;
- b* a remote bookmaker's licence; and
- c* a remote betting intermediary's licence.

A licensed bookmaker may accept bets by remote means without a remote bookmaker's licence, provided that the total value of the remote bets accepted is less than €250,000 or 10 per cent of the turnover derived from the operations covered by the bookmaker's licence for the year concerned.¹⁷

Under the 2015 Act, a licence can now be taken out by a body corporate as well as an individual.¹⁸ The application process for the three types of licences essentially involves two stages. The applicant (or in the case of an application by a body corporate, each 'relevant officer'¹⁹ of the body corporate) must first obtain a certificate of personal fitness (COPF). Applications for COPFs from remote operators must be made to the Minister for Justice and Equality, following the placement of an advertisement in two daily, national newspapers.²⁰ Applications for COPFs from terrestrial bookmakers ordinarily resident in the state must be made to a superintendent of the Irish police.²¹ The superintendent or Minister for Justice has up to 56 days to either grant or refuse an application.²²

Once COPFs have been obtained, the operator has a 21-day window within which their licence application form must be submitted to the Irish Revenue Commissioners.²³ The fully completed application form must be accompanied by the COPF, a valid tax

17 Revenue Commissioners, 'Remote bookmaker's Licence and Remote Betting Intermediary's Licence', www.revenue.ie/en/tax/excise/excise-licensing/remote-bookmakers-licences.html.

18 Revenue Commissioners, 'Bookmaker's Licence', www.revenue.ie/en/tax/excise/excise-licensing/bookmakers-licences-betting.html.

19 The Department of Justice will generally require Certificates of Personal Fitness for at least two Relevant Officers with one of the those Relevant Officers having to come within Section 1(a) Betting (Amendment) Act 2015.

20 Department of Justice and Equality, 'Gambling' www.justice.ie/en/JELR/Pages/WP15000254.

21 *ibid.*

22 Betting Act 1931 Sections 4(6), 5(5) and 5A(5).

23 McCann FitzGerald Briefing 'Betting & Gaming Update. Licence renewal date fast approaching. Are you ready?' (April 2017).

clearance certificate and payment of the licence duty.²⁴ A licence will be issued by the Irish Revenue Commissioners where the application meets all requirements and on payment of the appropriate licence duty.²⁵ The licence duty payable on the first application and renewal of a bookmaker's licence is €500. The licence duty payable on the first application for a remote bookmaker's licence and remote betting intermediary's licence is €10,000, and the duty payable on renewal is based on turnover and commission charges.²⁶ The licence may be paid in full at the time of application or renewal or in two equal instalments.²⁷

Application forms must be completed online using the Revenue Online Service (ROS). Not all ROS services are available automatically so it may be necessary to first register for ROS with the Irish Revenue Commissioners. As a practical point for operators, this process of registering for ROS can take a number of weeks.

The standard duration of a licence is two years.²⁸ Bookmakers' licences will expire on 30 November of every second year.²⁹ Remote bookmakers' licences and remote betting intermediaries' licences will expire on 30 June of every second year.³⁰ The requirements and processes that apply to the first licence application also apply to applications for licence renewal.³¹

For retail bookmakers, if the bookmaking business is only being conducted on-course, the holder of the licence must apply for a separate authorisation to accept bets on-course. If the bookmaking is being conducted from a premises, a certificate of registration of premises is required.

There is no licensing regime contained in the Gaming and Lotteries Acts.

ii Sanctions for non-compliance

It is an offence to act as a bookmaker, a remote bookmaker or as a remote betting intermediary without a licence.³² The penalty for acting without a licence is a class A fine (maximum fine of €5,000) on summary conviction or, on conviction on indictment, a maximum fine of €150,000 or imprisonment for up to five years, or both.³³ Where a further offence is committed, conviction on indictment carries a maximum fine of €300,000 or imprisonment for up to five years, or both.³⁴

It is an offence to represent oneself as a bookmaker, a remote bookmaker or as a remote betting intermediary without a licence.³⁵ The penalty for this offence is a class A fine on

24 Revenue Commissioners, 'Bookmaker's Licence' www.revenue.ie/en/tax/excise/excise-licensing/bookmakers-licences-betting.html.

25 *ibid.*

26 *ibid.* footnote 23.

27 *ibid.* footnote 23.

28 *ibid.*, footnote 23.

29 *ibid.*, footnote 23.

30 Irish Revenue Commissioners, 'Remote bookmaker's Licence and Remote Betting Intermediary's Licence' www.revenue.ie/en/tax/excise/excise-licensing/remote-bookmakers-licences.html.

31 *ibid.*

32 Betting Act 1931 Section 2(1).

33 Betting Act 1931 Section 2(6).

34 Betting Act 1931 Section 2(7).

35 Betting Act 1931 Section 2A(1).

summary conviction or, on conviction on indictment, a maximum fine of €100,000.³⁶ Where a further offence is committed, conviction on indictment carries a maximum fine of €250,000.³⁷

The 2015 Act allows the Irish Revenue Commissioners to serve a ‘compliance notice’ on persons who provide unlicensed operators with certain services and facilities, for example, providing internet services for the purpose of carrying on a remote bookmaking operation or advertising a remote bookmaking operation carried on by an unlicensed operator.³⁸ In addition, payment services or advertising could potentially be the subject of a compliance notice. It is an offence to fail to comply with a compliance notice. The penalty for failure to comply is, on summary conviction, a class A fine or imprisonment for up to six months or both, or, on conviction on indictment, a maximum fine of €50,000 or imprisonment for up to two years or both.³⁹

It is an offence to make a bet or engage in a betting transaction with a person under the age of 18 years.⁴⁰ The offence carries a penalty of a class A fine or imprisonment for up to six months on summary conviction, or, on conviction on indictment, a maximum fine of €50,000 or imprisonment for up to two years, or both.⁴¹

There is also a range of sanctions for non-compliance with the Gaming and Lotteries Acts. In practice, the most potentially serious of these sanctions is that any gaming instruments used in the commission of an offence under the Gaming and Lotteries Acts can be the subject of a forfeiture order. It has been publicly acknowledged by the Department of Justice that ‘there are serious problems with the enforcement of laws governing gaming’.⁴²

IV WRONGDOING

The Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2018 commenced on 26 November 2018, transposing the Fourth Anti-Money Laundering Directive (AMLD4) into Irish law with the aim of further strengthening the EU’s defences against money laundering and terrorist financing, and ensuring the soundness, integrity and stability, and confidence in the financial system as a whole. It seeks to strengthen EU rules and to ensure their consistency with the global standards laid down in the international recommendations adopted by the Financial Action Task Force. The Directive gives effect to Regulations that ensure gambling service providers are brought within the scope of Anti-Money Laundering legislation.

The Fifth Anti-Money-Laundering Directive (AMLD5) has been adopted and entered into force on 9 July 2018. Member States had until 10 January 2020 to implement these new rules into their national legislation, but Ireland has missed that deadline and the rules contained in AMLD5 have not yet been implemented in Ireland. These rules were upgraded as EU leaders called for a collective European effort following the wave of terrorist attacks. The Commission urges Member States to stick to their commitment to introduce these tightened

36 Betting Act 1931 Section 2A(2).

37 Betting Act 1931 Section 2A(3).

38 Betting Act 1931 Section 32B(1).

39 Betting Act 1931 Section 32B(10).

40 Betting Act 1931 Section 23(1).

41 Betting Act 1931 Section 23(3).

42 Report of the Interdepartmental Group ‘Review of Gaming and Lotteries Acts 1956-86’ at p. 2.

measures as early as possible. The proposal was presented by the Commission in July 2016 in the wake of terrorist attacks and the revelations of the Panama Papers scandal, and is part of the Commission's Action Plan of February 2016 to strengthen the fight against terrorist financing. It sets out a series of measures to better counter the financing of terrorism and to ensure increased transparency of financial transactions. The government has approved the drafting of the Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Bill and a general scheme was published on 3 January 2019. This Bill will transpose many of the provisions of AMLD5.

The stated aim of AMLD5 is 'to extend the scope of the Fourth Directive so as to include providers of gambling services engaged in exchange services between virtual currencies and fiat currencies as well as custodian wallet providers'. In essence, the objective is to modernise the anti-money-laundering and terrorist-financing provisions in AMLD4 to prevent such criminal activity in light of the advent of new, intangible forms of currency, for example, bitcoin, which could be exploited for fraudulent gains in any financial system, including gambling entities. It appears that Section 16 of AMLD5 will amend Article 47 of the AMLD4 to require Member States to take steps to ensure that gambling service providers who offer virtual currencies as means of payment are regulated.

The Sixth Anti-Money Laundering Directive (AMLD6) was published in the Official Journal of the European Union on 12 November 2018 and complements the existing directives on anti-money laundering. AMLD6 will need to be transposed by all Member States by 3 December 2020.

V TAXATION

Bookmakers in Ireland are subject to betting duty at 2 per cent of turnover. Remote bookmakers must also pay this duty on bets entered into with persons resident in Ireland.

Remote betting intermediaries are subject to a betting intermediary duty that is currently 25 per cent of their commission charges. 'Commission charges' are defined in the Finance Act 2002 (as amended) as 'the amount that parties in the State to bets made using the facilities of a remote betting intermediary are charged, whether by deduction from winnings or otherwise, for using those facilities'.

Unlike most other European jurisdictions, gaming services are not specifically exempted from VAT in Ireland. As a result, online providers who are licensed overseas but who are providing e-gaming services to Irish customers should be registered and charging Irish VAT at 23 per cent on play from Irish customers. Generally speaking, the amount on which VAT is charged is the consideration actually received by the operator from Irish customers. For non-pooled gaming (e.g., slots, casino), this will typically be the net revenue (i.e., after free bets or plays) that the operator receives. For pooled gaming (e.g., poker), the consideration that will be subject to VAT is the rate that the e-gaming operator receives, which is applicable to Irish customers.

Casinos that operate in Ireland as private members' clubs must all register and charge VAT on customers' winnings.

VI ADVERTISING AND MARKETING

For retail bookmakers, Section 20(1) of the 1931 Act prohibits a retail bookmaker from setting up or maintaining in or outside his or her shop:

any attraction (other than the mere carrying on of his business of bookmaking) which causes or encourages or is likely to cause or encourage persons to congregate in or outside such premises.

Section 20(3) contains a prohibition on a bookmaker from:

proclaim[ing] or announc[ing] or permitt[ing] any other person to proclaim or announce in such premises to the persons there present the terms or odds on or at which he is willing to take bets in relation to any particular race, match, or other contest, or in respect of any competitor in any such contest.

Section 20(4) prohibits a retail bookmaker from exhibiting (or permitting to be exhibited) in or outside his or her shop (or that is visible from the street):

any lists or statements of the terms or odds on or at which he is willing to take bets in relation to any particular race, match, or other contest, or in respect of any competitor in any such contest, or lists or statements of the competitors entered for or withdrawn from or taking or likely to take part in any such contest, or statements of facts, news, or forecasts in respect of any such contest, or any other incitement or inducement to bet.

The Broadcasting Commission of Ireland is an independent statutory organisation responsible for some of the key aspects of television and radio services in Ireland. Its General Commercial Communications Code (the Code) addresses standards with regard to all forms of commercial communication, including advertising, sponsorship and teleshopping. Section 8.8 of the Code covers gambling and provides that commercial communications that seek to promote services to those who want to bet are acceptable.

Section 8.8 of the Code also provides that such communications may contain the address of the service provider and factual descriptions of the services available but may not contain anything that could be deemed to be an ‘encouragement to bet’. Information detailing special offers, discounts, inducements to visit any betting establishment (including online), references to betting odds available or any promotional offer intended to encourage the use of services of this nature are not permitted.

A revised version of the Code that governs commercial communications such as advertising, sponsorship and product placement on Irish licensed television and radio stations, which took effect from 1 June 2017, includes enhanced provisions, such as prohibitions on advertising of remote bookmaking operations without a remote bookmaker’s licence, and certain portrayals of gambling (e.g., children gambling or that gambling can be a solution to personal or professional problems, or financial concerns).

In addition, recent decisions of the Advertising Standards Authority of Ireland (ASAI) provide useful guidance for the betting and gaming industry as to where the lines between permitted and non-permitted advertising of promotions are drawn. In particular, care should be taken if using phrases such as ‘risk-free bet’ or ‘money-back special’. In addition, advertised headline offers must be consistent with any restrictions or clarifications in the applicable terms and conditions.

i Risk-free bet

In 2016, the ASAI considered an email sent by a bookmaker advertising a risk-free bet⁴³ for customers who downloaded a new app. A recipient of the email complained to the ASAI that he did not think the offer was risk-free. It required punters to place a bet for £5; if they lost this bet they could then receive another free £5 bet. The complainant argued that the label ‘risk-free bet’ implied that his initial £5 would be returned if he was unsuccessful.

In its response to the ASAI denying the complaint, the advertiser claimed that risk-free bet was a term frequently used in the sector and commonly understood to have the meaning given to it (i.e., that a punter who lost would receive another bet, rather than be refunded their stake). The advertiser highlighted that the offer was described in three steps in the body of the email and the details were not hidden in the terms and conditions. It also stated that as the customer had chosen to receive its marketing emails, he would be familiar with the language used in the gaming industry.

Upholding the complaint, the ASAI determined that ‘risk-free’ could be understood by some consumers to mean that if they lost their initial bet, their stake would be refunded to them. While the ASAI acknowledged that the body of the email explained the terms of the offer clearly, it still found the advertisement to be in breach of three Sections of the ASAI Code relating to honesty, misleading advertising and misleading promotions.

ii Consistency with terms and conditions

In other recent decisions involving the gambling sector, the ASAI has emphasised the need for headlines or text in promotional offers to be consistent with the terms and conditions. For example, in a decision delivered in January 2016,⁴⁴ the ASAI held that an advertisement that contained headline text that was subject to an important clarification contained in a footnote was not compliant as there was no asterisk in the headline to draw attention to the footnote. In a previous decision given in 2015⁴⁵ advertisers were reminded that that it was not compliant to make a headline offer if it was subsequently meaningfully restricted by the terms and conditions.

The ASAI is a self-regulatory body set up by the advertising industry in Ireland to promote standards in commercial advertising in compliance with a Code of Standards for Advertising. While the ASAI Code does not have a legislative basis, commercial marketing communications found to be in contravention of the Code by the ASAI Complaints Committee must be amended or withdrawn by organisations who agree to abide by the Code. In addition, decisions of the ASAI may be taken into account when applicable advertising or consumer protection legislation is being considered. For example, an advertisement that breaches the ASAI Code could, in certain circumstances, also be deemed to constitute a ‘misleading commercial practice’ for the purpose of the Consumer Protection Act 2007 and give rise to civil and criminal liability.

43 ASAI Reference: 26230, www.asai.ie/complaint/leisure-betting-4.

44 ASAI Reference: 24857, www.asai.ie/complaint/leisure-betting-3.

45 ASAI Reference: 22538, www.asai.ie/complaint/leisure-betting-2.

VII THE YEAR IN REVIEW

Perhaps the most reported development in 2019 was the passing of the 2019 Amendment Bill, which seeks to address certain deficiencies with regard to the conduct of gaming and lottery activities regulated under the Gaming and Lotteries Acts. The 2019 Amendment Bill was passed by Dáil Éireann (Irish parliament) on 4 December 2019 and by Seanad Éireann (Irish senate) on 11 December 2019, although it has not commenced yet. An outline of some of the changes is set out below.

The most high-profile change that the 2019 Amendment Bill proposes to introduce is in respect of bingo and, more specifically, the maximum amount of money bingo operators can pay out in prize money. The 2019 Amendment Bill proposes that no more than 75 per cent of the total taking from a bingo hall may be allocated to prizes and at least 25 per cent should be allocated to charitable or philanthropic purposes. When first drafted, the original version of the 2019 Amendment Bill stated that at least 25 per cent of takings must go to charitable causes, but capped the amount allocated to prizes at just 50 per cent. However, this drew significant backlash from bingo operators and the Bingo Players' Association, who launched a high-profile (and ultimately successful) campaign to amend the 2019 Amendment Bill, resulting in protests outside Dáil Éireann and significant media attention.

The Gaming and Lotteries Acts currently state that the maximum stake on gaming machines is sixpence, while the top payout is set at 10 shillings. The 2019 Amendment Bill proposes to cap the maximum stake on gaming machines at €5, while the top prize will be set at €500. This move to set new limits on gaming machines comes after the UK government also changed its regulation in 2019, drastically cutting the amount players can spend on fixed odds betting terminals (FOBTs). The new laws that came into effect in April 2019 state that players in the UK can now only wager a maximum of £2 per spin on FOBTs, down from the previous maximum bet of £100.

The 2019 Amendment Bill proposes to standardise the legal age for all gambling activities at 18 years. Under the current regime, there is no standard legal age for gambling and a number of different pieces of legislation and gambling activities have different age limits (and, in certain instances, no age limits).

The 2019 Amendment Bill also proposes an improved permit and licensing application process, setting out more clearly the conditions required for promoters of gaming, and lottery activity, whether to a Garda superintendent for a permit or to the Revenue Commissioners or the District Court for a licence. These changes include the following:

- a* a valid permit or licence will be required to promote gaming and it will be an offence to do so without a permit or licence;
- b* there is a new application process for a permit for gaming to be issued by a Garda superintendent for charitable or philanthropic purposes or for private benefit, with a maximum stake of €10 and a maximum prize limit per game of €3,000;
- c* the District Court will be able to attach to its certificate conditions limiting the hours during which gaming may be carried on, restricting the kinds of gaming, and the extent to which particular kinds of gaming may be carried on;
- d* the Revenue Commissioners will be required to establish and maintain a register of gaming licences accessible online;
- e* certain lotteries promoted for the benefit of a charitable or philanthropic purpose and not for the promoter's benefit will not require a permit or licence. In such circumstances, the prize will be limited to €1,000 and no more than 1,500 tickets at a maximum price of €5 can be sold; and

- f* the current maximum prize amount of €30,000 remains in place for a lottery licensed by the District Court. However, provision is made for a prize fund limit of €360,000, where a once-off annual lottery is promoted under a District Court licence.

According to Minister Stanton, the amendments proposed in the 2019 Amendment Bill comprise an ‘interim reform measure’ that will have the effect of ‘modernising and clarifying the provisions of what is, as matters stand, greatly outdated legislation’.

VIII OUTLOOK

The Minister for Justice announced plans in 2011 for new legislation on gambling in Ireland. In presenting his plans, the Minister noted that ‘the present laws are not adequate to deal even with aspects of gambling which they were intended to cover’.⁴⁶

The heads of the Scheme were published on 15 July 2013.⁴⁷ The intent of the Scheme was that it would, if enacted, provide a comprehensive overhaul of Ireland’s outdated gambling laws and would result in most forms of gambling being regulated by a single piece of legislation.

Since the initial publication of the Scheme in 2013, limited progress has been made. However, a number of recent high-profile cases involving prominent sportspeople and gambling addiction, coupled with increased public concern about children under 18 engaged in gambling activities, has led to an increased political desire to implement legislation to give effect to the scheme. If legislation is enacted to give effect to the proposals outlined in the Scheme, it will result in a fundamental change in gambling law and regulation in Ireland.

On 10 January 2018, it was widely reported in the media that the government would scrap the Scheme in favour of drafting and publishing an updated Scheme, on the basis that the original Scheme is, on reflection, outdated and no longer fit for purpose. It is anticipated that the revised Scheme will now tackle new developments in the industry, such as social media advertising, crypto-currencies and secondary lottery providers.

It is anticipated that the revised Scheme will be published in 2020 or early 2021.

Outlined below are a number of the anticipated key features of the revised Scheme.

i Independent regulatory authority

In a significant departure from what was originally proposed, it is now anticipated that an independent regulatory authority will be established to regulate the gambling industry in Ireland. In contrast, it was previously envisaged that the Department of Justice would provide regulatory oversight of this area through the creation of the Office of Gambling Control, Ireland (OGCI).

Media reports suggest that the duties of this independent authority will include overseeing advertising, sports sponsorship, access for those under 18, a social fund for access to treatment for addiction, and a research function. It is, as of yet, unclear whether this authority will have responsibility for issuing licensing, ensuring compliance with the Scheme, how the Scheme will be enforced once enacted or how the authority will be funded. It is

⁴⁶ Department of Justice And Equality, ‘Minister Shatter announces the preparation of a new Bill on Gambling’ (21 September 2011), www.justice.ie/en/JELR/Pages/PR11000178.

⁴⁷ Department of Justice And Equality, *Gambling Control Bill 2013 – General Scheme* (July 2013), www.justice.ie/en/JELR/Pages/PB13000296.

reasonable to suggest that the new body will assume most of the functions that were expected to be carried out by the OGCI and in this event, the new independent regulator will probably grant licences to promoters who will incur a licensing fee that will go towards funding the independent regulator. Similarly, just as the OGCI was to be the ultimate enforcer of gambling laws in this jurisdiction, it is likely that the independent regulator will also be equipped with similar powers to fulfil this role (e.g., the power to order ISP blocking measures to prevent, disrupt or obstruct access to unlicensed remote services).

In March 2019, the government approved the establishment of a gambling regulatory authority.

On 21 December 2018, the Department of Justice and Equality announced that McCann FitzGerald, in cooperation with the European Commission, would advise the Irish state in its efforts to establish a modern regulatory environment and authority for all licensed gambling activities. At the time of writing, this project has been completed and is being considered by the Department of Justice and Equality.

ii Online gambling and social media advertising

Media reports also suggest that online gambling and social media advertising will be considered in the revised Scheme. A government spokesperson has been quoted as saying that the scheme should be updated in order to ‘protect consumers and vulnerable people’. It could be argued that the inclusion of advertising restrictions in primary legislation, as suggested by us at the time of the publication of the original scheme, could render them inflexible, as it would potentially make these rules more difficult to amend as necessary.

iii Licensing system

It is anticipated that the revised Scheme will update the licensing system in Ireland. Following publication of the original scheme, several submissions were made to the Department of Justice and Equality in relation to the complex licensing system envisaged by the original Scheme. The majority of these submissions sought a more streamlined licensing system. Of particular interest will be whether the revised Scheme will reduce the number of licences proposed in the original Scheme (43 different licences in total), with a view to minimising the potential administrative backlog and simplifying the system for promoters who may find it unduly difficult to determine what licence to apply for.

iv Additional issues

Other issues that are reported to be included in the revised Scheme are the regulation of gaming machines, the regulation of casinos, restrictions on financial payment mechanisms and the protection of children against gambling. Legislation for land-based casinos and casino games was provided for in the original Scheme, in addition to provisions to allow for gaming in betting shops and enhanced player protection measures. No specific mention has been made of these provisions in relation to the revised Scheme.

v Timing

Having received approval at government level, the government sought input from stakeholders in the gambling industry with a view to gauging key issues to be tackled in the new and improved General Scheme. Together with the output of the project completed by McCann FitzGerald referenced above, these issues are being considered at government level in terms of deciding on next steps and further developments are expected in 2020 and 2021.

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Alan Heuston is a partner in McCann FitzGerald's tax group, about which *Chambers Europe* recently noted, 'They are accessible, technically strong and commercial with their solutions.' Alan has extensive experience in advising clients on the tax aspects of mergers and acquisitions, reorganisations, restructurings, migrations, capital markets, financial products, banking, and a wide range of other international and domestic tax matters.

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Alan leads the firm's betting and gaming group. Prior to joining McCann FitzGerald, Alan spent a number of years as director of tax in Paddy Power Betfair Plc, with responsibility for managing the group's tax affairs across multiple jurisdictions. As such, he has significant first-hand experience of the regulatory and taxation aspects of the betting and gaming sector. Alan writes and lectures on all topics relating to his practice and is a frequent contributor to client briefings, including recent publications on licensing and advertising issues as they arise in the betting and gaming sector.

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