



Remote Gaming

Home to some of the biggest names in gaming.

Why Malta?

- Remote gaming in Malta is administered by the Malta Gaming Authority (MGA). The regulations are built on three pillars to safeguard minors, keep gaming free from money laundering, and fairness.
- Regulations cater for both Business to Consumers (B2C) operators as well as Business to Business (B2B) operators.
- Malta hosts some of the world's largest gaming operators and gaming software providers.
- Established state-of-the-art telecommunications infrastructure capable of hosting and delivering round-the-clock connectivity.
- Excellent support services, such as data centres, online payment processors, security auditors, gaming software developers and platform providers.
- Total gaming tax payable by any one licensee in respect of any one licence is capped at € 466,000 p.a.
- Corporate tax benefits upon the distribution of dividends, resulting in an overall effective tax rate of as low as 5%.
- Expatriates employed in senior positions of gaming companies may be entitled to a beneficial 15% flat rate of taxation on their employment income.

Licences

Licence	Details	Gaming Taxes
Class 1	For operators who take a risk on repetitive games that are generated by random events. (e.g. casino style games, lotteries, slots)	€4,660 for the first six months & subsequently €7,000 per month
Class 1 on 4	For operators offering all types of games of chance and games of skill operating on an existing class 4 licensee.	€1,200 per month
Class 2	For operators who create a market and take a risk by backing that market. (e.g. odds betting and pool betting)	0.5% on the gross amount of bets accepted
Class 2 on 4	For operators who run a remote betting office on an existing class 4 licence.	0.5% on the gross amount of bets accepted
Class 3	For operators who promote and a bet gaming from Malta. (e.g. P2P, betting exchanges, skins, tournaments, bingo)	5% of net takings, taken as revenue from rake, less bonuses, commissions & processing fees.
Class 3 on 4	For operators who promote gaming in return for a commission on an existing class 4 licensee.	5% of net takings, taken as revenue from rake, less bonuses, commissions & processing fees.
Class 4	For operators who provide a software platform to host and manage the gaming operations of licensees in return for a commission, without partaking in any gaming risk.	No tax for first six months, subsequent six months at €2,330 per month & subsequently €4,660 per month. Further €1,165 per month for every operator not in possession of relevant class licence which is hosted & managed by it on its platform.

Baker Tilly Malta

Baker Tilly Malta, through the expertise of our professional staff within the sector, is able to deliver the following services related to the industry:

- Assistance and implementation of tax efficient ownership structures;
- Assistance with the licence application process;
- Assistance with staff recruitment & employment related services;
- Advice on tax and other issues in connection with remote gaming;
- Liaising with the Maltese authorities and service providers as and when required;
- Accounting, audit, tax and company secretarial support services.

www.bakertillymalta.com

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