

L.N. 84 of 2026

**GAMING ACT
(CAP. 583)**

Gaming Tax (Amendment) Regulations, 2026

IN EXERCISE of the powers conferred by article 12 of the Gaming Act, the Minister responsible for the gaming sector, on the advice of the Malta Gaming Authority, has made the following regulations:-

1. (1) The title of these regulations is the Gaming Tax (Amendment) Regulations, 2026, and these regulations shall be read and construed as one with the Gaming Tax Regulations, hereinafter referred to as the "principal regulations".

Citation and commencement.

S.L. 583.10.

(2) These regulations shall come into force on the 1st October 2026.

2. Regulation 2 of the principal regulations shall be amended as follows:

Amends regulation 2 of the principal regulations.

(a) in sub-regulation (2) thereof the definition "qualifying activity" shall be substituted by the following new definition:

S.L. 383.05.

" "qualifying activity" means any activity which consists of providing or carrying out a gaming service from Malta or to any person in Malta, subject to the requirement of a licence in accordance with regulation 3 of the Gaming Authorisations Regulations, which for the avoidance of doubt shall include the persons referred to in regulations 8 and 22 of the Gaming Authorisations Regulations and article 11(3) of the Act, with the exception of the persons referred to in regulations 5, 7, 29, 30 and 31 of the Gaming Authorisations Regulations and the term "qualifying activities" shall be read and construed accordingly";

(b) sub-regulation (3) thereof shall be substituted by the following new sub-regulation:

"(3) All other terms used in these regulations which are not defined herein, shall have the same meaning as

B 650

assigned to them in the Act and any regulations made thereunder."

Substitutes
regulation 3 of
the principal
regulations.

3. Regulation 3 of the principal regulations shall be substituted by the following new regulation:

"Gaming tax.

3. (1) Any person offering any gaming service constituting a qualifying activity, whether in gaming premises, including under article 11(3) of the Act, or through means of distance communication, or by any other means, to any player who is physically present in Malta at the time when the gaming service is actually provided, shall pay to the Authority, for each tax period, gaming tax computed on the gaming revenue generated from the said gaming services during the relevant tax period, which shall be due as prescribed hereunder:

S.L. 383.05.

(a) fifteen per cent (15%) of the aggregate gaming revenue generated from the provision or conduct of Type 1 gaming services as defined in the Gaming Authorisations Regulations; and

S.L. 383. 05.

(b) ten per cent (10%) of the aggregate gaming revenue generated from the provision or conduct of Type 2, Type 3 and, or Type 4 gaming services as defined in the Gaming Authorisations Regulations.

(2) Notwithstanding anything contained in sub-regulation (1), any qualifying activity that is:

(a) generated within a controlled gaming premises; or

(b) lawfully classified as a junket and, or a junket event in accordance with any regulations made under the Act,

shall be subject to gaming tax at the rate of five per cent (5%) of the aggregate gaming revenue generated from such activity.

(3) For the purposes of determining the taxability of gaming services offered solely by means of distance communication, the determination shall not depend on whether the player is physically present in Malta, but on whether the player is established, has his permanent address and, or usually resides in Malta.

S.L. 583.05. (4) Where the gaming service is provided by a corporate group holding a licence in accordance with regulation 10(3) of the Gaming Authorisations Regulations, the entire corporate group shall be considered to be the "person" for the purposes of these regulations."

4. The heading of Part III of the principal regulations shall be substituted by the following new heading:

Substitutes the heading of Part III of the principal regulations.

"Part III
Studio Broadcasting Levy".

5. Regulation 4 of the principal regulations shall be substituted by the following new regulation:

Substitutes regulation 4 of the principal regulations.

"Studio Broadcasting Levy. 4. Notwithstanding anything contained in these regulations, any person who is authorised to provide a critical gaming supply who uses premises as a studio to film and, or broadcast a gaming service, shall pay to the Authority a fixed levy of three thousand euro (€3,000) in advance, for the following twelve (12) running months, and on every anniversary thereof."

6. Regulation 5 of the principal regulations shall be deleted.

Deletes regulation 5 of the principal regulations.

7. Regulation 6 of the principal regulations shall be amended as follows:

Amends regulation 6 of the principal regulations.

(a) sub-regulation (2) thereof shall be substituted by the following new sub-regulation:

"(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 corresponding amount of gaming tax as due in accordance with regulation 3 shall be computed as prescribed in these regulations.";

(b) sub-regulation (4) thereof shall be substituted by the following new sub-regulation:

"(4) In any circumstances in which the amount actually paid in accordance with regulation 3 exceeds the amount actually due by such person for that tax period, the

B 652

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 such person in accordance with regulation 3 in any tax period commencing after the termination of the tax period in which or by reference to which the excess was paid.";

(c) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(6) The Authority may, by binding instrument issued by the Board, regulate the granting of any reduction, credit, set-off 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.".

Amends
regulation 8 of
the principal
regulations.

8. Sub-regulation (7) of regulation 8 of the principal regulations shall be substituted by the following new sub-regulation:

"(7) Where no valid appeal against a tax assessment has been filed within the time limits prescribed in these regulations, or where the appeal has been withdrawn or discontinued, or where the amount of tax payable has been determined on appeal, the tax assessment as made, agreed to or determined on appeal, as the case may be, shall be final and conclusive as regards the amount payable in accordance with regulation 3 for the periods to which the tax assessment refers.".

Deletes Part VII
of the principal
regulations.

9. Part VII of the principal regulations shall be deleted.