

**- REVIEWED -
LEGISLATION UNIT
MINISTRY FOR
JUSTICE,
CULTURE & LOCAL
GOVERNMENT**

.....
Prim Ministru

.....
Segretarju Parlamentari għas-
Servizzi Finanzjarji, Ekonomija
Diġitali u Innovazzjoni

.....
President tal-Awtorità Maltija
dwar il-Logħob

A.L. tal-2017

**ATT DWAR LOTTERIJI U LOGHOB IEHOR
(KAP. 438)**

Regolamenti tal-2017 dwar Mizati għal Liċenzi tal-Logħob

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A.L. tal-2017

**ATT DWAR LOTTERIJI U LOGHOB IEHOR
(KAP. 438)**

Regolamenti tal-2017 dwar Mizati għal Liċenzi tal-Logħob

BIS-SAĦĦA tas-setgħat mogħtija bl-artikolu 78 tal-Att dwar il-Logħob, is-Segretarju Parlamentari għas-Servizzi Finanzjarji, Ekonomija Diġitali u Innovazzjoni, wara konsultazzjoni mal-Awtorità Maltija dwar il-Logħob, għamel dawn ir-regolamenti li ġejjin:-

**Taqsim I
Titolu u Tifsiriet**

Titolu u bidu
fis-seħħ.

1. (1) It-titolu ta' dawn ir-regolamenti huwa r-Regolamenti tal-2017 dwar Mizati għal Liċenzi tal-Logħob.

(2) Id-dispożizzjonijiet ta' dawn ir-regolamenti li japplikaw għal logħob minn distanza, inkluż ir-regolament 10 ta' dawn ir-regolamenti, iżda bla ħsara għas-subregolament (1) tiegħu, għandhom jidhlu fis-seħħ fl-1 ta' Jannar, 2018.

(3) (a) Bla ħsara għad-dispożizzjonijiet tas-subregolament (4), id-dispożizzjonijiet ta' dawn ir-regolamenti li japplikaw għal apparat tal-logħob, tombli kummerċjali u s-servizzi l-oħra kollha provduti f'postijiet fejn isir il-logħob għandhom jidhlu fis-seħħ fl-1 ta' Jannar, 2019.

(b) Id-dispożizzjonijiet ta' dawn ir-regolamenti li japplikaw għal logħob ta' abbiltà kontrollat għandhom jidhlu fis-seħħ fl-1 ta' Lulju, 2018.

(4) Id-dispożizzjonijiet tal-ewwel proviso għar-regolament 3(1), tar-regolament 3(5), tar-regolament 4(2), tar-regolamenti 7 u 8, tat-Taqsima F tal- Ewwel Skeda, tat-Taqsima B tat-Tieni Skeda, u tat-Tielet Skeda għandhom jidhlu fis-seħħ fl-1 ta' Lulju, 2018

Tifsir.

2. (1) F'dawn ir-regolamenti, bla ħsara għal dak previst fis-subregolamenti (2) u (3), il-kliem u l-frażijiet kollha għandhom l-istess tifsira bħal dik preskritta fir-Regolamenti dwar Tifsiriet fil-Logħob:

L.S. 438.04

Iżda matul il-perjodu transitorju, bla ħsara għal dak previst fis-subregolamenti (2) u (3), il-kliem u l-frażijiet kollha għandhom l-istess tifsira bħal dik preskritta fir-Regolamenti dwar Logħob minn Distanza u fl-Att.

(2) F'dawn ir-regolamenti, sakemm ir-rabta tal-kliem ma tehtiegx xort'ohra -

"l-Att" tfisser:

(a) matul il-perjodu transitorju, l-Att dwar Lotteriji u Kap. 438. Logħob Ieħor; u

(b) wara l-perjodu transitorju, l-Att dwar il-Logħob.

"attività kwalifikanti" tfisser attività li tikkonsisti fil-provdiment jew it-twertieq ta' servizz tal-logħob minn Malta jew lil xi persuna f'Malta konformement ma' liċenza maħruġa mill-Awtorità, u l-frazi "attivitajiet kwalifikanti" għandha tinqara u tinftiehem skont hekk;

"l-Awtorità", matul il-perjodu transitorju, tfisser l-Awtorità Maltija dwar il-Logħob stabbilita taħt l-artikolu 9 tal-Att;

"dħul" għandha, għall-finijiet tar-regolament 4(1) u (2), it-Tieni Skeda u t-Tielet Skeda, tfisser id-dħul li fil-fatt jinkiseb minn persuna li jkollha l-liċenza msemmija fir-regolament 4(1) u (2) matul il-perjodu tal-liċenza u liema dħul jiġi determinat fuq il-bażi ta' prinċipji u prattika ta' kontijiet ġeneralment aċċettati kif imfissra fl-artikolu 2(4) tal-Att dwar il-Kumpanniji;

Kap. 386.

"dħul mil-logħob" tfisser il-ġugati u l-imħatri kollha, inklużi kull bonus jew inċentiv ieħor li jkun hemm f'xi ġugata jew imħatra, li minnhom jitnaqqas ammont li jiġi determinat billi jingħaddu r-rebħiet totali ta' ġugatur mat-total ta' kull bonus jew inċentiv ieħor għal ġugatur li jkun hemm fl-ammont tal-ġugati u mħatri totali, li tkun saret transazzjoni dwarhom skont il-liċenza msemmija fir-regolament 3(1), matul perjodu ta' liċenza u għal servizzi tal-logħob tat-Tip 3 u tat-Tip 4, dħul mil-logħob tfisser h̄las, miżati għal turnew u elementi ta' dħul oħra simili

"h̄las" tfisser id-dħul attwali li jinkiseb minn persuna matul il-perjodu ta' liċenza mill-provdiment jew ta' servizzi ta' logħob tat-Tip 3 jew servizzi ta' logħob tat-Tip 4, kemm jekk komputat bħala kummissjoni jew mod ieħor;

"kontribuzzjoni ta' konformità" tfisser it-total tal-ammonti, inkluż fejn ikun applikabbli l-ammont minimu jew l-ammont massimu, kif ikun il-każ, li jirriżulta mill-applikazzjoni tal-metodu ta' komputazzjoni preskritt f'kull wieħed mis-subregolamenti (2), (3), (4) u (5) tar-regolament 3;

"miżata għal liċenza annwali fissa" tfisser l-ammont stipulat fit-Taqsima E jew F tal-Ewwel Skeda, skont il-każ;

"perjodu ta' liċenza" tfisser is-sena finanzjarja tal-persuna li tħallas it-taxxa;

"perjodu transitorju" tfisser il-perjodu bejn l-1 ta' Jannar 2018 u t-30 ta' Ġunju 2018, iż-żewġ dati inklużi;

"servizzi tal-logħob tat-Tip 1" tfisser:

(a) matul il-perjodu transitorju, servizzi tal-logħob provduti konformement ma' liċenza għal logħob minn distanza tal-Klassi 1; u

(b) wara l-perjodu transitorju, il-logħbiet hekk imfissra fl-Ewwel Skeda tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob;

"servizzi tal-logħob tat-Tip 2" tfisser:

(a) matul il-perjodu transitorju, servizzi tal-logħob provduti konformement ma' liċenza għal logħob minn distanza tal-Klassi 2; u

(b) wara l-perjodu transitorju, il-logħbiet hekk imfissra fl-Ewwel Skeda tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob;

"servizzi tal-logħob tat-Tip 3" tfisser:

(a) matul il-perjodu transitorju, servizzi tal-logħob provduti konformement ma' liċenza għal logħob minn distanza tal-Klassi 3; u

(b) wara l-perjodu transitorju, il-logħbiet hekk imfissra fl-Ewwel Skeda tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob; u

"servizzi tal-logħob tat-Tip 4" tfisser:

(a) matul il-perjodu transitorju, servizzi tal-logħob provduti konformement ma' liċenza maħruġa skont ir-Regolamenti dwar Logħob ta' Abbiltà; u

(b) wara l-perjodu transitorju, il-logħbiet hekk imfissra fl-Ewwel Skeda tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob.

(3) It-termini l-oħra kollha użati f'dawn ir-regolamenti għandhom l-istess tifsira mogħtija lilhom fl-Att.

Taqsimha II Miżata u Kontribuzzjoni

3. (1) Kull persuna li jkollha liċenza maħruġa mill-Awtorità li taqa' taħt il-paragrafu 1(a) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob, iżda eskluża liċenza għal żmien limitat, għandha tħallas lill-Awtorità miżata għal liċenza li tkun tikkonsisti:

Miżata għal liċenza annwali għal servizzi ta' logħob liċenzjati.

(a) f'kontribuzzjoni ta' konformità, li tithallas għal kull wieħed mill-perjodi tal-liċenza; u

(b) f'miżata għal-liċenza annwali fissa, li ma tingħatax lura, li tithallas bil-quddiem għat-tmax-il xahar sussegwenti wara l-ħruġ tal-liċenza u ma' kull anniversarju tagħha, matul iż-żmien li l-liċenza tibqa' fis-seħħ:

Iżda meta s-servizz tal-logħob jiġi provdut minn grupp inkorporat li jkollu liċenza skont ir-regolament 10(3) tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob, il-grupp inkorporat shiħ jitqies bħala "il-persuna" għall-finijiet ta' dan ir-regolament:

Iżda wkoll fejn servizz tal-logħob li jiġi provdut jikkostitwixxi servizzi tal-logħob tat-Tip 4 biss, il-miżata għal liċenza annwali fissa li ma tingħatax lura msemija fil-paragrafu (b) għandha tkun dik speċifikament imsemija fit-Taqsima F tal-Ewwel Skeda, u sabiex jiġi evitat kull dubju, jekk provdatur ta' servizzi tal-logħob jipprovdni servizz tal-logħob tat-Tip 1, tat-Tip 2, u, jew tat-Tip 3, jew servizz tal-logħob tat-Tip 4 flimkien ma' servizz tal-logħob tat-Tip 1, tat-Tip 2 u, jew tat-Tip 3, il-miżata għal liċenza annwali fissa li ma tingħatax lura li tkun dovuta għandha tkun dik imsemija fit-Taqsima E tal-Ewwel Skeda.

(2) Il-kontribuzzjoni ta' konformità li tithallas fuq attivitajiet kwalifikanti li jikkonsistu f'servizzi tal-logħob tat-Tip 1 għandha tiġi determinata bil-mod stipulat fit-Taqsima A tal-Ewwel Skeda b'referenza għad-dħul mil-logħob iġġenerat matul il-perjodu tal-liċenza mill-imsemija servizzi tal-logħob tat-Tip 1:

Iżda, għal kull perjodu ta' kull liċenza, hliet il-perjodu ta' liċenza li fih il-liċenza tinkiseb għall-ewwel darba, il-kontribuzzjoni ta' konformità li għandha tithallas minn persuna għal servizzi tal-logħob tat-Tip 1 għandha tkun ta' mhux inqas minn hmistax-il elf euro (€15,000) u, sakemm iddum il-liċenza, inkluż il-perjodu tal-ewwel liċenza, il-kontribuzzjoni ta' konformità m'għandhiex tkun iżjed minn tlett mija u hamsa u sebgħin elf euro (€375,000) f'xi perjodu wieħed tal-liċenza.

(3) Il-kontribuzzjoni ta' konformità li tithallas fuq attivitajiet kwalifikanti li jikkonsistu f'servizzi tal-logħob tat-Tip 2 għandha tiġi determinata bil-mod stipulat fit-Taqsima B tal-Ewwel Skeda b'referenza għad-dhul mil-logħob iġġenerat matul il-perjodu tal-liċenza mill-imsemmija servizzi tal-logħob tat-Tip 2:

Iżda għal kull wieħed mill-perjodi tal-liċenza, hliet il-perjodu tal-liċenza li fih il-liċenza nkisbet l-ewwel darba, il-komponent tal-kontribuzzjoni ta' konformità li għandu jithallas minn xi persuna fir-rigward ta' servizzi tal-logħob tat-Tip 2 għandu jkun mhux inqas minn hamsa u għoxrin elf euro (€25,000) u, sakemm iddum il-liċenza, inkluż il-perjodu tal-ewwel liċenza, il-kontribuzzjoni ta' konformità m'għandhiex tkun iżjed minn sitt mitt elf euro (€600,000) f'xi perjodu wieħed tal-liċenza.

(4) Il-kontribuzzjoni ta' konformità li tithallas fuq attivitajiet kwalifikanti li jikkonsistu f'servizzi tal-logħob tat-Tip 3 għandha tiġi determinata bil-mod stipulat fit-Taqsima Ċ tal-Ewwel Skeda b'referenza għad-dhul mil-logħob iġġenerat matul il-perjodu tal-liċenza mill-imsemmija servizzi tal-logħob tat-Tip 3:

Iżda għal kull wieħed mill-perjodi tal-liċenza, hliet il-perjodu tal-liċenza li fih il-liċenza nkisbet l-ewwel darba, il-komponent tal-kontribuzzjoni ta' konformità li għandu jithallas minn xi persuna fir-rigward ta' servizzi tal-logħob tat-Tip 3 għandu jkun mhux inqas minn hamsa u għoxrin elf euro (€25,000) u, sakemm iddum il-liċenza, inkluż il-perjodu tal-ewwel liċenza, il-kontribuzzjoni ta' konformità m'għandhiex tkun iżjed minn hames mitt elf euro (€500,000) f'xi perjodu wieħed tal-liċenza.

(5) Il-kontribuzzjoni ta' konformità li tithallas fuq attivitajiet kwalifikanti li jikkonsistu f'servizzi tal-logħob tat-Tip 4 għandha tiġi determinata bil-mod stipulat fit-Taqsima D tal-Ewwel Skeda b'referenza għad-dhul mil-logħob iġġenerat matul il-perjodu tal-liċenza mill-imsemmija servizzi tal-logħob tat-Tip 4:

Iżda għal kull wieħed mill-perjodi tal-liċenza, hliet il-perjodu tal-liċenza li fih il-liċenza nkisbet l-ewwel darba, il-komponent tal-kontribuzzjoni ta' konformità li għandu jithallas minn xi persuna fir-rigward ta' servizzi tal-logħob tat-Tip 4 għandu jkun mhux inqas minn hamest elef euro (€5,000) u, sakemm iddum il-liċenza, inkluż il-perjodu tal-ewwel liċenza, il-kontribuzzjoni ta' konformità m'għandhiex tkun iżjed minn hames mitt elf euro (€500,000) f'xi perjodu wieħed tal-liċenza.

4. (1) Kull persuna li jkollha liċenza maħruġa mill-Awtorità li taqa' taħt il-paragrafu 1(b) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob u li tipprovdi provvista ta' logħob li jaqa' taħt il-paragrafu 3(a) tal-imsemmija Skeda għandha tħallas lill-Awtorità, bil-quddiem, għat-tnax-il xahar sussegwenti wara l-ħruġ tal-liċenza u ma' kull anniversarju tagħha, matul iż-żmien li l-liċenza tibqa' fis-seħħ, miżata għal liċenza li tiġi determinata bil-mod stipulat fit-Taqsima A jew it-Taqsima B tat-Tieni Skeda, kif ikun il-każ:

Miżati għal liċenza għall-provvista ta' logħob kritiku.

Iżda fejn il-provvista tal-logħob tikkostitwixxi provvisti tal-logħob tat-Tip 4 biss, il-miżata għal liċenza annwali dovuta għandu tkun dik speċifikament imsemmija fit-Taqsima B tat-Tieni Skeda, u sabiex jiġi evitat kull dubju, jekk provditur qiegħed jipprovdi provvista tal-logħob tat-Tip 1, tat-Tip 2, u, jew servizzi tal-logħob tat-Tip 3, jew forniture ta' servizzi tal-logħob tat-Tip 4 flimkien ma' servizz tal-logħob tat-Tip 1, tat-Tip 2 u, jew tat-Tip 3, il-miżata għal liċenza annwali li tkun dovuta għandha tkun dik imsemmija fit-Taqsima A tat-Tieni Skeda.

(2) Għal kull persuna li jkollha liċenza li taqa' taħt il-paragrafu 1(b) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob u li tipprovdi provvista ta' logħob li jaqa' taħt il-paragrafu 3(b) tal-imsemmija Skeda, il-liċenza annwali li għandha tithallas b'referenza għal dik l-attività m'għandhiex tiġi determinata bil-mod stipulat fit-Tieni Skeda iżda minflok għandha tiġi determinata bil-mod stipulat fit-Tielet Skeda:

1(b) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob qed tipprovdi provvisti li jaqgħu kemm taħt il-paragrafu 3(a), kif ukoll taħt il-provvisti tal-logħob kollha jew xi waħda minnhom li jaqgħu taħt il-paragrafu 3(b) tal-paragrafu 3 tal-imsemmija Skeda, il-miżata għal liċenza li għandha tithallas għandha tiġi determinata skont is-subregolament (1).

Taqsima III Miżati Amministrattivi Oħra

5. (1) L-Awtorità għandha timponi kull miżata amministrattiva li għandha d-dritt li timponi skont l-Att u kull legislazzjoni sussidjarja magħmula tahtu.

Miżati amministrattivi.

(2) Kull persuna, inkluż kull detentur ta' liċenza, li tissottometti applikazzjoni, jew li titlob xi approvazzjoni għandha tħallas lill-Awtorità l-miżati amministrattivi msemmija fir-Raba' Skeda.

(3) Il-lista ta' miżati amministrattivi fir-Raba' Skeda mhijiex

eżawrjenti, u l-Awtorità tista' tippreskrivi kull miżata amministrattiva oħra dovuta lilha permezz ta' strument regolatorju.

Taqsimha IV

Ħlas

Metodu ta' ħlas.

6. (1) Il-kontribuzzjoni ta' konformità ammonti li għandha tiġi skont ir-regolament 3 għal xi liċenza partikolari għandha tiġi skont matul il-perjodu tal-liċenza b'dan il-mod:

(a) kull parti tal-kontribuzzjoni ta' konformità li tikkostitwixxi ammont fiss jew minimu għandha tiġi skont, flimkien mas-sottomissjoni ta' kull prospett meħtieġ skont ir-regolament 7, qabel ma jiskadi l-għoxrin (20) jum tax-xahar li jibda' minnufih wara x-xahar li fih jibda' l-perjodu tal-liċenza; u

(b) kull parti oħra tal-kontribuzzjoni ta' konformità li ma taqax taħt il-paragrafu (a) għandha tiġi skont permezz ta' ħlasijiet fix-xahar li għandhom jiġu kkalkolati fuq id-dhul akkumulat mil-logħob matul kull wieħed mix-xhur li jkun hemm f'perjodu ta' liċenza, hawn iżjed 'il quddiem imsejjaħ "ix-xahar ta' referenza". L-ammont dovut għandu jiġi skont flimkien mas-sottomissjoni ta' kull prospett meħtieġ skont ir-regolament 7 fl-għoxrin jum ta' dak ix-xahar li jiġi minnufih wara x-xahar ta' referenza, hawn iżjed 'il quddiem imsejjaħ "ix-xahar tal-pagament". kull parti oħra tal-kontribuzzjoni ta' konformità li ma taqax taħt il-paragrafu (a) għandha tiġi skont permezz ta' ħlasijiet fix-xahar li għandhom jiġu kkalkolati fuq id-dhul akkumulat mil-logħob matul kull wieħed mix-xhur li jkun hemm f'perjodu ta' liċenza, hawn iżjed 'il quddiem imsejjaħ "ix-xahar ta' referenza". L-ammont dovut għandu jiġi skont flimkien mas-sottomissjoni ta' kull prospett meħtieġ skont ir-regolament 7 qabel ma jiskadi l-għoxrin (20) jum ta' dak ix-xahar li jiġi minnufih wara x-xahar ta' referenza, hawn iżjed 'il quddiem imsejjaħ "ix-xahar tal-pagament".

(2) Fit-tmien ta' kull xahar ta' referenza d-dhul iġġenerat mil-logħob minn kull tip ta' servizz tal-logħob matul dak ix-xahar għandu jiġi determinat u l-kontribuzzjoni ta' konformità dovuta skont ir-regolament 3 għandha tiġi komputata kif preskritt f'dawn ir-regolamenti.

(3) Meta meħtieġ sabiex jiġi determinat ir-rata jew rati li permezz tagħhom għandha tiġi maħduma l-kontribuzzjoni ta' konformità dovuta fuq id-dhul mil-logħob magħmul f'xi xahar ta' referenza skont ir-regolament 3(2), (3), (4) u (5), id-dhul iġġenerat

mil-logħob minn kull tip ta' servizzi tal-logħob matul ix-xahar ta' referenza rilevanti għandu jingħadd mad-dhul iġġenerat mil-logħob mit-tip korrispondenti ta' servizzi tal-logħob matul kull wieħed mix-xhur ta' referenza ta' qabel tal-perjodu ta' liċenza rilevanti:

Iżda kull ammont ta' kontribuzzjoni ta' konformità li tkun thallset fir-rigward tal-perjodu ta' liċenza rilevanti b'referenza għall-ammonti minimi stipulati fir-regolament 3(2), (3), (4) u (5) konformement mal-*htieġa* tas-subregolament (1)(a) ta' dan ir-regolament, għandu l-ewwel jitnaqqas mill-ammont korrispondenti dovut skont ir-regolament 3(2), (3), (4) u (5) rispettivament qabel ma jkunu dovuti xi *h*lasijiet addizzjonali konformement mal-*htieġet* tas-subregolament (1)(b) ta' dan ir-regolament.

(4) Meta xi ammont li għandu jithallas skont dawn ir-regolamenti ma jithallasx meta jkun dovut, ikun dovut u għandu jithallas imgħax bir-rata preskritta fir-regola 2 tar-Regoli dwar it-Taxxa fuq l-*Income* (Rata ta' Mghax), liema rata għandha tiġi applikata fuq l-ammont mhux imħallas għal kull xahar jew parti minnu li dwaru l-ammont jibqa' mhux imħallas. L.S. 372.28.

(5) F'kull *ċirkostanza* li fiha l-ammont li fil-fatt jithallas skont ir-regolamenti 3 jew 4 jeċċedi l-ammont li hu fil-fatt dovut minn dik il-persuna skont ir-regolamenti 3 jew 4 għal dak il-perjodu ta' liċenza, l-eċċess ma jiġix rifiuż u ma jakkumulax imgħax fuqu favur min iħallas iżda l-imsemmi eċċess ikun disponibbli għal tpaċija kontra kull ammont li għandu jithallas minn dik il-persuna skont ir-regolamenti 3 u 4 f'xi perjodu ta' liċenza li jibda wara li jintemm il-perjodu ta' liċenza li fih jew li b'referenza għalih ġie mħallas l-eċċess.

(6) L-Awtorità tista', permezz ta' strument vinkolanti maħruġ mill-Bord, tirregola l-għoti ta' kull riduzzjoni, kreditu jew eżenzjoni oħra fir-rigward ta' kull ammont li għandu jithallas taht dawn ir-regolamenti, li għandhom jingħataw jew fuq bażi unilaterali jew b'segwitu ta' trattati bilaterali jew multilaterali, ftehim, memorandum ta' ftehim jew arrangamenti oħra konklużi ma' xi gvern barrani jew ma' xi awtorità lokali jew barranija jew aġenzija governattiva.

Taqsim V Prospetti u Stim

7. (1) Kull persuna li jkollha xi liċenza imsemmija fir-regolamenti 3 jew 4 għandha tibgħat lill-Awtorità prospett fil-forma li tiġi preskritta għal kull xahar ta' referenza li jkun hemm f'xi perjodu ta' liċenza mhux aktar tard mill-ghoxrin (20) jum tax-xahar tal-pagament flimkien ma' dawk il-prospetti l-oħra, dikjarazzjonijiet, Prospetti u
stim.

dokumenti jew informazzjoni li jistgħu jigu mitluba jew preskritti.

(2) Meta persuna li twettaq xi waħda jew aktar mill-attivitajiet kwalifikanti tonqos milli tibgħat prospett meta jkun dovut skont dawn ir-regolamenti jew tnejji prospett li fl-opinjoni tal-Awtorità ma jkunx korrett, l-Awtorità tista' tagħmel stima tal-ammont li għandu jithallas taħt dawn ir-regolamenti li dik il-persuna għandha thallas u tinnotifika dik l-istima lil dik il-persuna fi kwalunkwe żmien wara li jiskadi ż-żmien permess b'dawn ir-regolamenti biex jintbagħat dak il-prospett.

(3) Meta prospett mibgħut minn persuna lill-Awtorità jkun fih dikjarazzjoni bin-nieqes ta' xi ammont li għandu jithallas taħt dawn ir-regolamenti, dik il-persuna jkollha thallas penali amministrattiva f'ammont ekwivalenti għal għoxrin fil-mija (20%) tal-ammont dikjarat bin-nieqes:

Iżda jekk dik il-persuna tikkorreġi dikjarazzjoni bin-nieqes kif imsemmi f'dan is-subregolament qabel ma tiġi notifikata bi stima mill-Awtorità, dik il-persuna tehel biss penali amministrattiva f'ammont ekwivalenti għal għaxra fil-mija (10%) tal-ammont dikjarat bin-nieqes.

(4) Stima ma teżonerax lil persuna mill-obbligu tagħha li tibgħat prospett.

(5) Meta jintbagħat prospett wara li tkun saret stima skont is-subregolament (2), l-Awtorità tista' fid-diskrezzjoni tagħha temenda jew tikkancella dik l-istima, kif ikun il-każ.

Taqsim VI Ogġezzjonijiet u Appelli

Appelli.

8. (1) Kull persuna li twettaq xi attività kwalifikanti waħda jew aktar li tintbagħtilha stima mill-Awtorità tista' togġezzjona bil-miktub għal dik l-istima fi żmien għoxrin (20) ġurnata minn meta tircievi l-istima.

(2) Meta tircievi l-ogġezzjoni msemmija fis-subregolament (1), l-Awtorità għandha, fi żmien tletin (30) ġurnata minn meta tircieviha, jew tikkonferma l-istima originali u tipprovdri r-raġunijiet għar-rifjut tal-ogġezzjoni magħmula jew tikkomunika lill-persuna li tkun għamlet l-ogġezzjoni stima riveduta, liema stima riveduta għandha tikkostitwixxi stima ġdida ta' taxxa għall-finijiet tas-subregolament (1):

Iżda l-perjodu msemmi f'dan is-subregolament jista' jiġi estiż bi tletin (30) ġurnata oħra wara li jintbagħat avviż mill-Awtorità

lill-persuna rilevanti.

(3) Il-persuna li tirċievi r-rifjut tal-oġġezzjoni msemmi fis-subregolament (2) tista' jappella skont l-artikolu 43 tal-Att:

Iżda, mingħajr preġudizzju għall-artikoli 44 u 45 tal-Att, appell kontra stima ma jkunx validu jekk:

(a) il-prospett għall-perjodu li għalih tirreferi l-istima ma jkunx ġie mibgħut lill-Awtorità qabel ma jsir l-appell;

(b) kull ammont dovut mill-persuna lill-Awtorità, li m'hemmx kontestazzjoni dwaru, ma jkunx għadu ġie mhallas;

(ċ) l-appell ma jkunx sar fi żmien għoxrin (20) ġurnata minn meta l-appellant ikun rċieva r-rifjut tal-oġġezzjoni msemmi fis-subregolament (2);

(d) l-appell ma jkunx sar f'dik il-forma u b'dak il-mod kif jista' jiġi preskritt taħt dan l-Att jew taħt l-Att dwar il-Kap. 490. Ġustizzja Amministrattiva.

(4) Il-piż tal-prova li xi ammont stmat mill-Awtorità mhux korrett jaqa' fuq l-appellant.

(5) It-Tribunal għandu jagħti d-deċiżjoni tiegħu bil-miktub u għandu jara li kopja tad-deċiżjoni tingħata lill-appellant.

(6) Kull persuna li twettaq xi attività kwalifikanti waħda jew aktar u li, wara li tkun appellat lit-Tribunal, tħoss ruħha aggravata bid-deċiżjoni tat-Tribunal, tista' tappella kontra dik id-deċiżjoni fuq punt ta' liġi biss lill-Qorti tal-Appell skont l-artikolu 46 tal-Att.

(7) Meta ma jkunx sar appell validu kontra stima fiż-żminijiet preskritti f'dawn ir-regolamenti, jew meta l-appell jiġi rtirat jew ma jitkomplix, jew meta l-ammont li għandu jithallas ikun ġie determinat fl-appell, l-istima kif magħmula jew mitiehma jew determinata fl-appell, kif ikun il-każ, għandha tkun finali u konkluziva fir-rigward tal-ammont li għandu jithallas skont ir-regolamenti 3 u 4 għall-perjodu jew perjodi ta' liċenza li għalihom tirreferi l-istima.

(8) Ġaladarba stima ssir finali u konkluziva, din għandha tikkostitwixxi titolu eżekuttiv fi hdan it-tifsira u għall-finijiet tat-Kap. 12. Titolu VII tat-Taqsima I tat-Tieni Ktieb tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili.

(9) Ġaladarba stima ssir finali u konkluziva, l-Awtorità tista' titlob il-ħlas tal-ammont li għandu jithallas permezz ta' nota ta' talba,

u jekk il-ħlas ma jsirx fi żmien ħmistax-il ġurnata mid-data tan-notifika ta' dik in-nota ta' talba, l-Awtorità tista' tipproċedi biex tenforza l-ħlas bis-saħħa tat-titolu eżekuttiv imsemmi fis-subregolament (8) wara jumejn min-notifika lid-debitur ta' talba għall-ħlas li ssir permezz ta' att ġudizzjarju. Meta jiskadi l-perjodu ta' jumejn imsemmi f'dan is-subartikolu, l-Awtorità jkollha d-dritt li tirreġistra fir-reġistru pubbliku jew fir-reġistru tal-artijiet, skont il-każ, nota ta' privileġġ għall-ammont mitlub fl-att ġudizzjarju u dik in-nota ta' privileġġ tista' tiġi reġistrata minn kull avukat jew nutar.

Kap. 12.

(10) Id-dispożizzjonijiet tal-artikolu 468 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom japplikaw fir-rigward ta' kull mandat maħruġ bis-saħħa tat-titolu eżekuttiv imsemmi f'dan l-ir-regolament u għall-iżbank ta' kull flus li jingabru mill-bejgħ fl-irkant tal-proprjetà maqbuda, u ebda oppożizzjoni jew riżerva fiċ-ċedola ta' depożitu ma għandha twaqqaf il-ħlas ta' xi ammont li jkun depożitat fil-qorti wara li jkun sar dak il-mandat kif imsemmi qabel.

Taqsimha VII

Nuqqas ta' Applikabilità

Miżati għal
intrapriża *start-up*.

9. (1) Minkejja kull haġa li tinsab f'dawn ir-regolamenti, intrapriża *start-up* ma jehlux il-kontribuzzjoni ta' konformità li tiħallas b'referenza għad-dhul mil-logħob iġġenerat mill-attivitajiet kwalifikanti provduti minn detentur ta' liċenza li taqa' taħt il-paragrafu 1(a) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob matul l-ewwel tmax-il xahar (12) tal-operazzjoni, liema perjodu ta' tmax-il xahar (12) għandu jiġi kkalkolat mid-data li fiha l-liċenza tinħareġ mill-Awtorità u, għall-finijiet tal-komputazzjonijiet kollha meħtieġa skont ir-regolament 3 u l-Ewwel Skeda, id-dhul iġġenerat minn attivitajiet kwalifikanti matul l-imsemmija tmax-il xahar (12) għandu jitqies bħala 'xejn':

Iżda dan ta' hawn qabel ikun mingħajr preġudizzju għal xi obbligu li l-imsemmi dhul mil-logħob jiġi rrapportat f'xi prospett jew sottomissjoni li huma meħtieġa li jsiru skont ir-regolament 7.

(2) Għall-finijiet tas-subregolament (1), 'intrapriża *start-up*' għandha tfisser persuna li, fid-data tal-applikazzjoni għal liċenza, tissodisfa l-kriterji kollha li ġejjin:

(a) dik il-persuna giet stabbilita jew ilha topera fl-istess settur jew f'wieħed relatat għal inqas minn ħames (5) snin:

Iżda, sakemm in-negozju mhuwiex ġestit f'forma differenti, 'stabbilit' għandha tirreferi għad-data ta' reġistrazzjoni fil-każ ta' kumpanniji b'responsabbiltà limitata, id-data tal-ftehim li jistabbilixxi soċjetà, id-data ta'

reġistrazzjoni bħala persuna li taħdem għal rasha, jew kif jista' jiġi determinat xort'ohra mill-Awtorità.

(b) fil-każ ta' korp inkorporat, dik il-persuna għadha ma qassmietx profitti;

(c) fil-każ ta' korp inkorporat, dik il-persuna ma gietx iffurmata permezz ta' amalgamazzjoni jew, jekk giet iffurmata permezz ta' amalgamazzjoni, il-korpi kollha inkorporati li ffurmaw parti mill-amalgamazzjoni ssodisfaw, kollha kemm huma, il-kriterji hawn imsemmija;

(d) dik il-persuna ma akkwistatx in-negozju bħala azjenda kummerċjali jew, jekk akkwistatu hekk, kemm min akkwista kif ukoll min gie akkwistat it-tnejn issodisfaw il-kriterji hawn imsemmija;

(e) dik il-persuna ġġenerat dħul attwali mill-istess settur, jew minn settur relatat, matul il-perjodu finanzjarju ta' qabel li jammonta għal inqas minn għaxar miljun euro (€10,000,000):

Izda fejn il-perjodu finanzjarju ma jistax jiġi determinat, jew mhuwiex applikabbli, għandhom jittiehdu f'kunsiderazzjoni t-tnax-il xahar kalendarji ta' qabel;

(f) dik il-persuna ma tiffurmax parti minn, jew mhijiex kontrollata minn, grupp inkorporat li d-dħul attwali tiegħu fl-istess settur, jew f'settur relatat, jeċċedi għaxar miljun euro (€10,000,000); u

(g) dik il-persuna mhijiex soġġetta għall-ħtieġa ta' konċessjoni mill-Gvern sabiex toffri servizz tal-logħob skont il-proviso għar-regolament 4 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob:

Izda fil-każ ta' korp inkorporat, jekk il-persuna msemmija f'dan is-subregolament ħadet in-negozju minn xi persuna li għandha interess kwalifikanti fil-persuna l-ewwel imsemmija, id-dispożizzjonijiet ta' dan is-subregolament għandhom jiġu estiżi skont hekk għall-persuna li jkollha interess kwalifikanti fl-applikant:

Izda wkoll id-dħul attwali msemmi fil-paragrafi (e) u (f) għandu jiġi determinat fuq il-bażi ta' prinċipji u prattika ta' kontijiet generalment aċċettati kif imfissra fl-artikolu 2(4) tal-Att dwar il-Kumpanniji. Kap. 386.

(3) Persuna għandha titqies bħala intrapriża *start-up* meta

tingħata l-konferma tal-Awtorità biss, u l-Awtorità tkun vestita bid-diskrezzjoni li tiddetermina jekk persuna hijiex intrapriża *start-up* skont dan ir-regolament:

Iżda l-piż tal-prova li persuna hi fil-fatt intrapriża *start-up* ikun vestit fl-applikant.

Taqsim VIII
Tħassir u Riżerva

Jemenda r-
Regolamenti
dwar Logħob
minn Distanza.
L.S. 438.04

10. (1) It-Tieni u r-Raba' Skeda li tinsab mar-Regolamenti dwar Logħob minn Distanza huma b'dan imħassra, mingħajr preġudizzju għal dak kollu li sar jew li naqas milli jsir taħthom, hekk iżda li, minkejja d-dispożizzjonijiet tar-regolament 1(3), operaturi ta' logħob minn distanza jkunu soġġetti għal miżati għal liċenzi tal-logħob imsemmija f'dawn ir-regolamenti mill-1 ta' Jannar, 2018, 'il quddiem:

L.S. 438.04

Iżda matul il-perjodu transitorju, dan li ġej għandu japplika għal detenturi eżistenti ta' liċenzi taħt ir-Regolamenti dwar Logħob minn Distanza:

(a) għandhom japplikaw l-ammonti ta' miżati fissi għal liċenzi, il-kontribuzzjonijiet ta' konformità, u l-miżati amministrattivi kkunsidrati f'dawn ir-regolamenti;

(b) minkejja dak li ntqal hawn qabel, matul il-perjodu transitorju detenturi eżistenti ta' liċenzi għandhom iħallsu provviżorjament l-ammonti li għandhom jithallsu skont dawn ir-regolamenti fil-mod ikkunsidrat fit-Tieni u fir-Raba' Skeda li jinsabu mar-Regolamenti dwar Logħob minn Distanza;

(ċ) wara t-tmiem tax-xahar ta' referenza ta' Ġunju 2018, għandu jsir *true-up* mill-Awtorità u d-detenturi ta' liċenzi affettwati, sabiex jiġu rikonċiljati l-ammonti li kellhom jithallsu skont dawn ir-regolamenti mal-ammonti mħallsa provviżorjament waqt il-perjodu transitorju skont il-paragrafu (b), u f'dan ir-rigward għandu japplika dan li ġej:

(i) ma jithallsux lura ammonti eċċessivi li jkunu thallsu provviżorjament u ma jakkumulax imgħax fuq dawk l-ammonti favur min ikun ħallas, iżda dak l-eċċess ikun disponibbli għal tpaċija ma' kull ammont li jithallas minn dik il-persuna skont dawn ir-regolamenti għax xhur ta' referenza minn Lulju 2018 sa Diċembru 2018 u kull perjodu sussegwenti ta' liċenza;

(ii) id-detenturi ta' liċenzi li jkunu ħallsu

provvizorjament inqas mill-ammonti dovuti skont dawn ir-regolamenti għandhom iħallsu d-differenza sa mhux aktar tard mill-ghoxrin (20) ġurnata ta' Ottubru 2018, u għalhekk mhux aktar tard mid-data għall-ħlas tal-ammonti dovuti fir-rigward tax-xahar ta' referenza ta' Settembru 2018;

(d) mix-xahar ta' referenza ta' Lulju 2018 'il quddiem, għandu japplika l-metodu ta' ħlasijiet kkunsidrat f'dawn ir-regolamenti.

(2) Kull referenza fl-imsemmija Regolamenti dwar Logħob minn Distanza jew f'xi liġi jew kuntratt privat jew f'xi strument jew dokument legali ieħor, ikun li jkun, lokali, barrani jew internazzjonali, għar-regim dwar liċenzi għal logħob minn distanza jew referenzi kollaterali għandhom jinqraw u jinftiehm u bħala referenzi għar-regim dwar liċenzi għal logħob jew referenzi kollaterali stabbiliti b'dawn ir-regolamenti. L.S. 438.04

(3) F'dawn ir-regolamenti matul il-perjodu transitorju:

(a) referenzi għall-Att dwar il-Logħob għandhom jinqraw u jinftiehm bħala referenza għall-Att;

(b) referenzi għar-Regolamenti dwar Tifsiriet dwar il-Logħob għandhom jinqraw u jinftiehm bħala referenza għar-Regolamenti dwar Logħob minn Distanza jew l-Att, kif ikun il-każ; S.L. 438.04

(ċ) referenzi għal servizz tal-logħob għandhom jinqraw u jinftiehm bħala referenza għall-fornitura ta' logħob minn distanza tal-Klassi 1, il-Klassi 2 jew il-Klassi 3;

(d) referenzi għal servizz tal-logħob tat-Tip 1 għandhom jinqraw u jinftiehm bħala referenza għal servizz tal-logħob offrut skont liċenza għal logħob minn distanza tal-Klassi 1;

(e) referenzi għal servizz tal-logħob tat-Tip 2 għandhom jinqraw u jinftiehm bħala referenza għal servizz tal-logħob offrut skont liċenza għal logħob minn distanza tal-Klassi 2;

(f) referenzi għal servizz tal-logħob tat-Tip 3 għandhom jinqraw u jinftiehm bħala referenza għal servizz tal-logħob offrut skont liċenza għal logħob minn distanza tal-Klassi 3;

(g) referenzi għal servizz tal-logħob tat-Tip 4 għandhom jinqraw u jinftiehm bħala referenza għal servizz ta' logħob ta' abbiltà kkontrollat kif imfisser fir-Regolamenti dwar Logħob ta' Abbiltà; L.S. 438.11

(h) referenzi għal liċenża skont il-paragrafu 1(a) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob għandhom jinqraw u jinftiehm u bħala referenza għal liċenża għal logħob minn distanza għandhom jinqraw u jinftiehm u bħala referenza tal-Klassi 1 u, jew tal-Klassi 2 u, jew tal-Klassi 3;

(i) referenzi għal provvista ta' logħob li taqa' taħt il-paragrafu 3(a) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob għandhom jinqraw u jinftiehm u bħala referenza għal servizz ta' logħob minn distanza tal-Klassi 4;

(j) referenzi għal provvista ta' logħob li taqa' taħt il-paragrafu 3(b) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob m'għandhomx jiġu kkunsidrati;

(k) referenzi għal liċenża skont il-paragrafu 1(b) tal-Ewwel Skeda li tinsab mar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob għandhom jinqraw u jinftiehm u bħala referenza għal liċenża għal logħob minn distanza tal-Klassi 4;

L.S. 438.11

(l) referenzi għal provvisti ta' logħob tat-Tip 4 għandhom jinqraw u jinftiehm u bħala referenza għal provvista tal-logħob ta' abbiltà kkontrollat kif imfisser fir-Regolamenti dwar Logħob ta' Abbiltà;

Kap. 438.

Kap. 400.

(m) referenzi għar-regolament 4 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob għandhom jinqraw u jinftiehm u bħala referenza għal konċessjoni miżmuma f'konformità mal-artikolu 26 tal-Att dwar Lotteriji u Logħob Ieħor u, jew l-artikolu 3 tal-Att dwar il-Logħob;

(n) referenzi għar-regolamenti 6(4), 10, 19, 20, 21, 22, 23, 29, 30 u 31 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob m'għandhomx jiġu kkunsidrati;

L.S. 438.04

(o) referenzi għar-regolament 9 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob għandhom jinqraw u jinftiehm u bħala referenza għar-regolament 6 tar-Regolamenti dwar Logħob minn Distanza;

(p) referenzi għar-regolament 32 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob għandhom jiġu ttrattati kif ġej:

(i) talba għat-trasferiment tal-interess kwalifikanti f'detentur ta' liċenza għandha tinqara u tinftehem bħala referenza għar-regolamenti 11(3) u, jew 11(1) tar-Regolamenti dwar Logħob minn Distanza;

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(ii) talbiet għal bidliet maġġuri fis-*software* jew fl-*infrastruttura*, għaž-żieda ta' *domain name* ġdid, jew minn detentur ta' liċenza biex jopera postijiet fejn isir il-logħob għaž-żieda ta' *online delivery channel* m'għandhomx jiġu kkunsidrati;

(q) referenzi għar-Regolamenti dwar Fondi għal-Logħob m'għandhomx jiġu kkunsidrati;

(r) matul il-perjodu transitorju, il-miżata li għandha tiġi applikazzjoni għal liċenza għandha tkun ta' elfejn u tliet mija u tletin euro (€2,330) u l-miżata li għandha tiġi applikazzjoni għat-tiġdid ta' liċenza għandha tkun ta' elf u ħames mitt euro (€1,500); u

(s) f'każijiet fejn detentur ta' liċenza għandu aktar minn liċenza waħda għal logħob minn distanza tal-Klassi 1 u, jew tal-Klassi 2 u, jew tal-Klassi 3, il-miżata għal liċenza fissa għandha tiġi applikazzjoni unikament darba waħda minn dak id-detentur ta' liċenza u ma tkunx dovuta għal kull liċenza miżmuma.

L-EWWEL SKEDA
Mizati dwar Liċenzi li jithallsu skont ir-regolament 3(1)

Taqsimha A - Servizzi tal-Logħob tat-Tip 1

| Kontribuzzjoni ta' Konformità għall-Perjodu tal-Liċenza | Rata |
|---|-------|
| Għal kull euro fuq l-ewwel €3,000,000 | 1.25% |
| Għal kull euro fuq l-€4,500,000 ta' wara | 1.00% |
| Għal kull euro fuq il-€5,000,000 ta' wara | 0.85% |
| Għal kull euro fuq is-€7,500,000 ta' wara | 0.70% |
| Għal kull euro fuq l-€10,000,000 ta' wara | 0.55% |
| Għal kull euro mill-bqija | 0.40% |

Taqsimha B - Servizzi tal-Logħob tat-Tip 2

| Kontribuzzjoni ta' Konformità għall-Perjodu tal-Liċenza | Rata |
|---|-------|
| Għal kull euro fuq l-ewwel €3,000,000 | 4.00% |
| Għal kull euro fuq l-€4,500,000 ta' wara | 3.00% |
| Għal kull euro fuq il-€5,000,000 ta' wara | 2.00% |
| Għal kull euro fuq is-€7,500,000 ta' wara | 1.00% |
| Għal kull euro fuq l-€10,000,000 ta' wara | 0.80% |
| Għal kull euro fuq l-€10,000,000 ta' wara | 0.60% |
| Għal kull euro mill-bqija | 0.40% |

Taqsimha Ċ - Servizzi tal-Logħob tat-Tip 3

| Kontribuzzjoni ta' Konformità għall-Perjodu tal-Liċenza | Rata |
|---|-------|
| Għal kull euro fuq l-ewwel €2,000,000 | 4.00% |
| Għal kull euro fuq it-€3,000,000 ta' wara | 3.00% |
| Għal kull euro fuq il-€5,000,000 ta' wara | 2.00% |
| Għal kull euro fuq il-€5,000,000 ta' wara | 1.00% |
| Għal kull euro fuq il-€5,000,000 ta' wara | 0.80% |
| Għal kull euro fuq l-€10,000,000 ta' wara | 0.60% |
| Għal kull euro mill-bqija | 0.40% |

Taqsimha D - Servizzi tal-Logħob tat-Tip 4

| Kontribuzzjoni ta' Konformità għall-Perjodu tal-Liċenza | Rata |
|---|-------|
| Għal kull euro fuq l-ewwel €2,000,000 | 0.50% |
| Għal kull euro fuq it-€3,000,000 ta' wara | 0.75% |
| Għal kull euro fuq il-€5,000,000 ta' wara | 1.00% |
| Għal kull euro fuq il-€5,000,000 ta' wara | 1.25% |
| Għal kull euro fuq il-€5,000,000 ta' wara | 1.50% |
| Għal kull euro fuq l-€10,000,000 ta' wara | 1.75% |
| Għal kull euro mill-bqija | 2.00% |

Taqsimha E - Miżata għal-Liċenza Annwali Fissa

| | Miżata għal-Liċenza Annwali Fissa |
|-----------------------------------|-----------------------------------|
| Miżata għal-Liċenza Annwali Fissa | €25,000 |

Taqsimha F - Miżata għal-Liċenza Annwali Fissa

| | Miżata għal-Liċenza Annwali Fissa |
|---|-----------------------------------|
| Miżata għal-Liċenza Annwali Fissa għal Operaturi li jipprovdu servizzi tal-logħob tat-Tip 4 | €10,000 |

IT-TIENI SKEDA**Miżati dwar Liċenzi li jithallsu skont ir-regolament 3(2)****Taqsimha A**

| | Miżata għal-Liċenza Annwali |
|---|-----------------------------|
| Fejn id-dhul annwali ma jeċċedix €5,000,000 | €25,000 |
| Fejn id-dhul annwali jeċċedi €5,000,000 iżda ma jeċċedix €10,000,00 | €30,000 |
| Fejn id-dhul annwali jeċċedi €10,000,000 | €35,000 |

Taqsimha B

| | Miżata għal-Liċenza Annwali |
|---|-----------------------------|
| Miżata dwar Liċenza għal operaturi li jipprovdu biss provvisti ta' logħob tat-Tip 4 | €10,000 |

IT-TIELET SKEDA
Miżati dwar Liċenzi li jithallsu skont ir-regolament 3(3)

| | |
|---|-----------------------------|
| | Miżata għal-Liċenza Annwali |
| Fejn id-dhul annwali ma jeċċedix €1,000,000 | €3,000 |
| Fejn id-dhul annwali jeċċedi €1,000,000 | €5,000 |

IR-RABA' SKEDA
Miżati Amministrattivi li jithallsu skont ir-regolament 5

| | Miżata amministrattiva | Strument Legali |
|---|--|---|
| Miżata għal applikazzjoni għal liċenza ta' darba li ma tiġix rifiuża | €5,000 | Ir-regolament 9 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata għat-tiġdid ta' liċenza ta' darba li ma tiġix rifiuża | €5,000 | Ir-regolament 9 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata għal applikazzjoni għal liċenza ta' darba li ma tiġix rifiuża għal liċenza għal terminu limitat | €500 | Ir-regolament 6(4) tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata ta' manutenzjoni għal detentur ta' liċenza għal terminu limitat | €50 kull jum waqt li l-liċenza tkun fis-sehħ | Ir-regolament 6(4) tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Talba għall-approvazzjoni ta' apparat tal-logħob ġdid | €100 għal kull apparat | Ir-regolament 19 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata għal applikazzjoni għal ċertifikat għall-fornitura ta' materjal, li ma tiġix rifiuża | €1,000 | Ir-regolament 20 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata ta' manutenzjoni għal detentur ta' ċertifikat għall-fornitura ta' materjal, li tithallas kull sena bil-quddiem | €500 | Ir-regolament 20 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata għal applikazzjoni ta' darba għall-approvazzjoni ta' <i>Junket Leader</i> | €50 | Ir-regolament 21 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata għal Avviż ta' Għarfien, li tithallas kull sena bil-quddiem | €5,000 | Ir-regolament 22 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |

| | | |
|--|---|---|
| Miżata ta' darba, li ma tiġix rifiuża, għal applikazzjoni għall-approvazzjoni ta' Funzjoni Ewlenija | €50 | Ir-regolament 23 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata ta' darba, li ma tiġix rifiuża, għal applikazzjoni għal Permess għal Logħbiet ta' Riskju Żgħir, għal logħob ta' mingħajr profitt | €25 | Ir-regolament 29 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata ta' darba, li ma tiġix rifiuża, għal applikazzjoni għal Permess għal Logħbiet ta' Riskju Żgħir, għal logħob ta' komunikazzjoni kummerċjali | €25 jew 0.5% tal-valur monetarju jew tal-bejgħ tal-premju, skont liema jkun l-ogħla | Ir-regolament 29 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata ta' darba, li ma tiġix rifiuża, għal applikazzjoni għal Permess għal Logħbiet ta' Riskju Żgħir, għal logħob limitat ta' komunikazzjoni kummerċjali | €25 | Ir-regolament 29 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata ta' darba, li ma tiġix rifiuża, għal applikazzjoni għal Permess għal <i>Cruise Casino</i> għal <i>cruise ship</i> li jkollha kapaċità massima ta' elf u hames mitt (1,500) passiġġier | €500 | Ir-regolament 30 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata ta' darba, li ma tiġix rifiuża, għal applikazzjoni għal Permess għal <i>cruise ship</i> li jkollha kapaċità massima ta' elf u hames mitt u wiehed (1,501) passiġġier jew aktar | €1,000 | Ir-regolament 30 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Miżata ta' darba, li ma tiġix rifiuża, għar-registrazzjoni ta' Makna tad-Divertiment | €50 | Ir-regolament 31 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Talba għat-trasferiment ta' interess kwalifikanti f'detentur ta' liċenza | €1,500 | Ir-regolament 32 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Talba għal bidla maġġuri fis- <i>software</i> u fl-infrastruttura | €1,000 | Ir-regolament 32 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Talba għaž-żieda ta' tip ta' logħba ġdida | €1,000 | Ir-regolament 32 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Talba għaž-żieda ta' <i>domain name</i> ġdid | €100 għal kull <i>domain</i> | Ir-regolament 32 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |

B 22

| | | |
|--|---------------------|---|
| Talba minn detentur ta' licenza eżistenti li jopera fond għal-logħob għaž-żieda ta' <i>online delivery channel</i> | €1000 | Ir-regolament 32 tar-Regolamenti dwar Awtorizzazzjonijiet għal-Logħob |
| Talba għall-approvazzjoni ta' fond ġdid għal-logħob kontrollat | €250 għal kull fond | Ir-regolament 10 tar-Regolamenti dwar Fondi għal-Logħob |
| Talba għall-approvazzjoni ta' fond ġdid għal-logħob li mhux kontrollat | €1,000 | Ir-regolament 4 tar-Regolamenti dwar Fondi għal-Logħob |
| Miżata għall-manutenzjoni ta' fond approvat u kontrollat fejn isir il-logħob li tihallas kull sena bil-quddiem | €250 għal kull fond | Ir-regolament 10 tar-Regolamenti dwar Fondi għal-Logħob |
| Miżata għall-manutenzjoni ta' fond approvat fejn isir il-logħob li tihallas kull sena bil-quddiem | €500 għal kull fond | Ir-regolament 4 tar-Regolamenti dwar Fondi għal-Logħob |

**- REVIEWED -
LEGISLATION UNIT
MINISTRY FOR
JUSTICE,
CULTURE & LOCAL
GOVERNMENT**

.....
Prime Minister

.....
Parliamentary Secretary for
Financial Services, Digital
Economy and Innovation

.....
Chairman,
Malta Gaming Authority

L.N. of 2017

**LOTTERIES AND OTHER GAMES ACT
(CAP. 438)**

Gaming Licence Fees Regulations, 2017

Arrangement of Regulations

| | | Regulations |
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First Schedule - Licence Fee payable in terms of regulation 3(1)

Second Schedule - Licence Fee payable in terms of regulation 3(2)

Third Schedule - Licence Fee payable in terms of regulation 3(3)

Fourth Schedule - Administrative Fees payable in terms of regulation 5

L.N. of 2017

**LOTTERIES AND OTHER GAMES ACT
(CAP. 438)**

Gaming Licence Fees Regulations, 2017

IN EXERCISE of the powers conferred by article 78 of the Lotteries and Other Games Act, the Parliamentary Secretary for Financial Services, Digital Economy and Innovation, in consultation with the Malta Gaming Authority has made the following regulations:-

**Part I
Citation and Interpretation**

Citation and commencement.

1. (1) The title of these regulations is the Gaming Licence Fees Regulations, 2017.

(2) The provisions of these regulations applicable to remote gaming, including regulation 10 hereof, but subject to sub-regulation (1) thereof, shall come into force on 1st January, 2018.

(3) (a) Subject to the provisions of sub-regulation (4), the provisions of these regulations applicable to gaming devices, commercial tombolas and all other services provided in gaming premises shall come into force on 1st January, 2019.

(b) The provisions of these regulations applicable to controlled skill games shall come into force on 1st July 2018.

(4) The provisions of the first proviso to regulation 3(1), regulation 3(5), regulation 4(2), regulation 7 and 8, Part F of the First Schedule, Part B of the Second Schedule, and the Third Schedule shall come into force on the 1st July, 2018.

Interpretation.

2. (1) In these regulations, save as provided in sub-regulations (2) and (3), all words and phrases shall have the meaning as prescribed in the Gaming Definitions Regulations:

S.L. 438.04

Provided that during the transitory period, save as provided in sub-regulations (2) and (3), all words and phrases shall have the meaning as prescribed in the Remote Gaming Regulations and the Act.

(2) In these regulations, unless the context otherwise requires:

"the Act" means:

(a) during the transitory period, the Lotteries and Other Games Act; and Cap. 438.

(b) after the transitory period, the Gaming Act.

"the Authority", during the transitory period, means the Malta Gaming Authority established under article 9 of the Act;

"compliance contribution" means the aggregate of the amounts, including where applicable the minimum amount or the maximum amount, as the case may be, resulting from the application of the computational method prescribed in each of sub-regulations (2), (3), (4) and (5) of regulation 3;

"fixed annual licence fee" means the amount stipulated in Part E, or Part F of the First Schedule, as the case may be;

"gaming revenue" means the aggregate stakes and wagers, inclusive of any bonus or other player incentives which are comprised within any stake or wager, less an amount to be determined by summing up the aggregate player winnings to the aggregate of any bonus or other player incentives which are comprised within the amount of aggregate stakes and wagers, transacted under the terms of the licence referred to in regulation 3(1) during a licence period and for Type 3 and Type 4 gaming services, gaming revenue means a charge, tournament fees and other such like elements of revenue;

"licence period" means the financial year of the taxpayer;

"qualifying activity" means any activity which consists of providing or carrying out a gaming service from Malta or to any person in Malta in terms of a licence issued by the Authority and the term "qualifying activities" shall be read and construed accordingly;

"charge" means the actual revenue derived by a person during the licence period from the provision of either Type 3 gaming services or Type 4 gaming services, whether computed by way of commission or otherwise;

"revenue" shall, for the purposes of regulation 4(1) and (2), the Second Schedule and the Third Schedule, mean the actual revenue derived by the person in possession of the licence referred to in regulation 4(1) and (2) during the licence period and which revenue shall be determined on the basis of generally accepted accounting principles and practice as defined in article 2(4) of the Companies Act; Cap. 386.

"transitory period" means the period between 1 January 2018

and 30 June 2018, both dates included;

"Type 1 gaming services" means:

- (a) during the transitory period, gaming services provided in terms of a Class 1 remote gaming licence; and
- (b) after the transitory period, the games defined as such in the First Schedule to the Gaming Authorisations Regulations;

"Type 2 gaming services" means:

- (a) during the transitory period, gaming services provided in terms of a Class 2 remote gaming licence; and
- (b) after the transitory period, the games defined as such in the First Schedule to the Gaming Authorisations Regulations;

"Type 3 gaming services" means:

- (a) during the transitory period, gaming services provided in terms of a Class 3 remote gaming licence; and
- (b) after the transitory period, the games defined as such in the First Schedule to the Gaming Authorisations Regulations; and

"Type 4 gaming services" means:

- (a) during the transitory period, gaming services provided in terms of a controlled skill games licence issued in terms of the Skill Games Regulations; and
- (b) after the transitory period, the games defined as such in the First Schedule to the Gaming Authorisations Regulations.

(3) All other terms used in these regulations shall have the same meaning attributed to them in the Act.

Part II Licence and Compliance Dues

Annual licence fee for licensed gaming services.

3. (1) Any person in possession of a licence issued by the Authority falling under paragraph 1(a) of the First Schedule to the Gaming Authorisations Regulations, but excluding a limited duration licence, shall pay to the Authority a licence fee which shall be constituted of:

- (a) the compliance contribution, payable for each and

every licence period; and

(b) the non-refundable fixed annual licence fee, as stipulated in Part E or Part F of the First Schedule, as the case may be, and payable in advance for the twelve (12) running months following the issue of the licence and every anniversary thereof, throughout the duration of the licence:

Provided that where the gaming service is provided by a corporate group holding a licence in terms of regulation 10(3) of the Gaming Authorisations Regulations, the entire corporate group shall be considered to be the "person" for the purposes of this regulation:

Provided further that where the gaming service provided is constituted solely of Type 4 gaming services, the non-refundable fixed annual licence fee referred to in paragraph (b) shall be that specifically referred to in Part F of the First Schedule, and for the avoidance of doubt, if a provider of gaming services is providing a Type 1, Type 2, and, or a Type 3 gaming service, or a Type 4 gaming service together with a Type 1, Type 2 and, or a Type 3 gaming service, the non-refundable fixed annual licence fee due shall be that referred to in Part E of the First Schedule

(2) The compliance contribution payable on qualifying activities consisting of Type 1 gaming services shall be determined in the manner stipulated in Part A of the First Schedule by reference to the gaming revenue generated during the licence period from the said Type 1 gaming services:

Provided that, for each and every licence period, except the licence period during which the licence is first acquired, the compliance contribution payable by any person in respect of Type 1 gaming services shall not be less than fifteen thousand euro (€15,000) and, throughout the duration of the licence, including the first licence period, the compliance contribution shall not exceed three hundred and seventy-five thousand euro (€375,000) in any one licence period.

(3) The compliance contribution payable on qualifying activities consisting of Type 2 gaming services shall be determined in the manner stipulated in Part B of the First Schedule by reference to the gaming revenue generated during the licence period from the said Type 2 gaming services:

Provided that, for each and every licence period, except the licence period during which the licence is first acquired, the compliance contribution payable by any person in respect of Type 2 gaming services shall not be less than twenty-five thousand euro

(€25,000) and, throughout the duration of the licence, including the first licence period, the compliance contribution shall not exceed six hundred thousand euro (€600,000) in any one licence period.

(4) The compliance contribution payable on qualifying activities consisting of Type 3 gaming services shall be determined in the manner stipulated in Part C of the First Schedule by reference to the gaming revenue generated during the licence period from the said Type 3 gaming services:

Provided that for each and every licence period, except the licence period during which the licence is first acquired, the compliance contribution payable by any person in respect of Type 3 gaming services shall not be less than twenty-five thousand euro (€25,000) and, throughout the duration of the licence, including the first licence period, the compliance contribution shall not exceed five hundred thousand euro (€500,000) in any one licence period.

(5) The compliance contribution payable on qualifying activities consisting of Type 4 gaming services shall be determined in the manner stipulated in Part D of the First Schedule by reference to the gaming revenue generated during the licence period from the said Type 4 gaming services:

Provided that for each and every licence period, except the licence period during which the licence is first acquired, the compliance contribution payable by any person in respect of Type 4 gaming services shall not be less than five thousand euro (€5,000) and, throughout the duration of the licence, including the first licence period, the compliance contribution shall not exceed five hundred thousand euro (€500,000) in any one licence period.

Licence fees for licensed critical gaming supply.

4. (1) Any person in possession of a licence issued by the Authority falling under paragraph 1(b) of the First Schedule to the Gaming Authorisations Regulations and providing a gaming supply falling under paragraph 3(a) of the said Schedule shall pay to the Authority, in advance, for the twelve (12) running months following the issue of the licence and every anniversary thereof, throughout the duration of the licence, a licence fee which shall be determined in the manner stipulated in Part A or Part B of the Second Schedule, as the case may be:

Provided that where the gaming supply is constituted solely of Type 4 gaming supplies, the licence fee due shall be that specifically referred to in Part B of the Second Schedule, and for the avoidance of doubt, if a supplier is providing a gaming supply of Type 1, Type 2, and, or a Type 3 gaming services, or a supply of Type 4

gaming services together with a supply of Type 1, Type 2 and, or a Type 3 gaming services, the licence fee due shall be that referred to in Part A of the Second Schedule.

(2) For any person in possession of a licence falling under paragraph 1(b) of the First Schedule to the Gaming Authorisations Regulations and providing a gaming supply falling under paragraph 3(b) and (c) of the said Schedule, the annual licence fee payable by reference to that activity shall not be determined in the manner stipulated in the Second Schedule but shall instead be determined in the manner stipulated in the Third Schedule:

Provided that if a person in possession of a licence falling under paragraph 1(b) of the First Schedule to the Gaming Authorisations Regulations is providing gaming supplies falling under both paragraph 3(a), as well as any or all of the gaming supplies falling under paragraph 3(b) of paragraph 3 of the said Schedule, the licence fee payable shall be determined in accordance with sub-regulation (1).

Part III

Other Administrative Fees

5. (1) The Authority shall levy any administrative fees as it is empowered to do so in terms of the Act and any subsidiary legislation made thereunder. Administrative fees.

(2) Any person, including any licensee, submitting any application, or requesting any approval shall pay to the Authority the administrative fees referred to in the Fourth Schedule.

(3) The list of administrative fees in the Fourth Schedule is not exhaustive, and the Authority may prescribe any other administrative fees due to it by virtue of a regulatory instrument.

Part IV

Payment

6. (1) The compliance contribution payable in terms of regulation 3 for any given licence period shall be paid throughout the licence period in the following manner: Method of payment.

(a) any part of the compliance contribution constituting a fixed or minimum amount shall be paid, together with the submission of any return required in terms of regulation 7, before the expiration of the twentieth (20th) day of that month commencing immediately after the month in which the licence period commences; and

(b) any other part of the compliance contribution not falling under paragraph (a) shall be paid by way of monthly payments to be calculated on the gaming revenue accrued during each and every month falling within a licence period, hereinafter referred to as the "reference month". The amount due shall be paid together with the submission of any return required in terms of regulation 7, before the expiration of the twentieth (20th) day of that month next following the reference month, hereinafter referred to as the "settlement month".

(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 compliance contribution due in terms of regulation 3 shall be computed as prescribed in these regulations.

(3) Where required for the purpose of determining the rate or rates at which the compliance contribution is to be computed on gaming revenue arising in any reference month in terms of regulation 3(2), (3), (4) and (5), the gaming revenue generated from each type of gaming services during the relevant reference month shall be aggregated to the gaming revenue generated from the corresponding type of gaming services during each of the prior reference months of the relevant licence period:

Provided that any amount of compliance contribution which has been paid in respect of the relevant licence period by reference to the minimum amounts stipulated in regulation 3(2), (3), (4) and (5) pursuant to the requirement of sub-regulation (1)(a) of this regulation, shall first be deducted from the corresponding amount due in terms of regulation 3(2), (3), (4) and (5) respectively before any additional payments shall be due pursuant to the requirements of sub-regulation (1)(b) of this regulation.

S.L. 372.28.

(4) Where any amount payable in terms of these regulations is not paid when due, interest shall be due and payable at the rate prescribed in rule 2 of the Income Tax (Interest Rate) Rules, which rate shall be applied to the unpaid amount for each month or part thereof for which the amount remains unpaid.

(5) In any circumstances in which the amount actually paid in terms of regulations 3 or 4 exceeds the aggregate amount actually due by that person in terms of regulations 3 and 4 for that licence period, the 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 that person in terms of regulations 3 and 4 in any licence period commencing after the termination of the licence period in which or by reference to which the excess was paid.

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

Part V Returns and Assessments

7. (1) Any person in possession of any licence referred to in regulations 3 or 4 shall furnish to the Authority a return in the form as shall be prescribed for every reference month falling within any licence period by not later than the twentieth (20th) day of the settlement month and any such other returns, statements, documents or information as may be requested or prescribed. Returns and assessments.

(2) When any person that undertakes any one or more qualifying activities does not furnish a return when due in terms of these regulations or makes a return which in the opinion of the Authority is incorrect, the Authority may make an assessment of the amount payable under these regulations to which that person became liable and shall serve that assessment on that person at any time after the expiration of the time allowed in terms of these regulations for the furnishing of that return.

(3) When any return furnished by a person to the Authority contains an understatement of any amount payable under these regulations, that person shall become liable to an administrative penalty in an amount equivalent to twenty per cent (20%) of the understated amount:

Provided that where a person corrects an understatement as is referred to in this sub-regulation before he is served with an assessment by the Authority, that person shall only become liable to an administrative penalty in an amount equivalent to ten per cent (10%) of the understated amount.

(4) An assessment shall not relieve the person from his obligation to furnish a return.

(5) When a return is furnished after an assessment has been made in accordance with sub-regulation (2), the Authority may at its discretion amend or cancel that assessment, as the case may be.

Part VI
Objections and Appeals

Appeals.

8. (1) Any person who undertakes any one or more qualifying activities who is issued with an assessment by the Authority may object to the assessment in writing within twenty (20) days of receipt of the assessment.

(2) Upon receipt of the objection referred to in sub-regulation (1), the Authority shall, within thirty (30) days of receipt thereof, either confirm the original assessment and provide reasons for the refusal of the objection made or shall communicate to the person making the objection a revised assessment which revised assessment shall constitute a new assessment of the purposes of sub-regulation (1):

Provided that the period referred to in this sub-regulation may be extended by a further thirty (30) days following a notice by the Authority to the relevant person.

(3) The person in receipt of the refusal of objection referred to in sub-regulation (2) may appeal against the assessment in accordance with article 43 of the Act:

Provided that, without prejudice to articles 44 and 45 of the Act, an appeal against an assessment shall not be valid if:

(a) the return for the period to which the assessment refers has not been delivered to the Authority before the appeal is entered;

(b) any amount due by the person to the Authority which is not in dispute has not been paid;

(c) it is not made within twenty (20) days from the date of receipt of the refusal of objection referred to in sub-regulation (2);

Cap. 490.

(d) it is not made in such form and in such manner as may be prescribed under the Act, or the Administrative Justice Act.

(4) The onus of proving that any amount assessed by the Authority is incorrect shall lie on the appellant.

(5) The Tribunal shall deliver its decision in writing and shall cause a copy of the decision to be given to the Authority, and the appellant.

(6) Any person who undertakes any one or more qualifying activities and who, having appealed to Tribunal, feels aggrieved by the decision of the Tribunal, may appeal against that decision on a question of law only to the Court of Appeal in accordance with article 46 of the Act.

(7) Where no valid appeal against an assessment has been lodged within the time limits prescribed in these regulations, or where the appeal has been withdrawn or discontinued, or where the amount payable has been determined on appeal, the assessment as made or agreed to or determined on appeal, as the case may be, shall be final and conclusive as regards the amount payable in terms of regulations 3 and 4 for the licence period or periods to which the assessment refers.

(8) Once an assessment is final and conclusive it shall constitute an executive title within the meaning and for the purposes of Title VII of Part I of Book Second of the Code of Organization and Civil Procedure. Cap. 12.

(9) Once an assessment is final and conclusive the Authority may request the payment of the amount payable by means of a demand note, and if payment is not made within fifteen (15) days from the date of the service of such demand note, the Authority may proceed to enforce payment in virtue of the executive title referred to in sub-regulation (8) after two (2) days from the service on the debtor of an intimation for payment made by means of a judicial act. Upon the lapse of the period of two days mentioned in this sub-regulation the Authority shall be entitled to register in the public registry or land registry, as the case may be, a note of privilege for the amount demanded in the judicial act which note of privilege shall be registered by any advocate or notary.

(10) The provisions of article 468 of the Code of Organization and Civil Procedure shall apply with respect to any warrant issued on the strength of an executive title mentioned in this regulation and to the paying out of the proceeds of the sale by auction of the property seized, and no opposition or reservation in the schedule of deposit shall stay the paying of any sum deposited in court following any such warrant as aforesaid. Cap. 12.

Part VII Non-Applicability

9. (1) Notwithstanding anything contained in these regulations, start-up undertakings shall not incur the compliance contribution payable by reference to the gaming revenue generated from qualifying activities provided by the holder of a licence falling Fees for start-up undertakings.

under paragraph 1(a) of the First Schedule to the Gaming Authorisations Regulations during the first twelve (12) months of operations, which twelve (12) month period shall be reckoned from the date on which the licence is issued by the Authority and, for the purpose of all and any computations required in terms of regulation 3 and the First Schedule, the gaming revenue generated from qualifying activities during the said twelve (12) month period shall be deemed to be nil:

Provided that the above shall be without prejudice to any obligation to report the said gaming revenue in any return or submission required to be made in terms of regulation 7.

(2) For the purposes of sub-regulation (1), a ‘start-up undertaking’ shall mean a person who, at the date of the licence application, fulfils all of the following criteria:

(a) that person has been established or operational in the same or a related sector for less than five (5) years:

Provided that, unless the business is operated in a different form, ‘established’ shall refer to the date of registration of a limited liability company, the date of the agreement establishing a partnership, the date of registration as a self-employed person, or as may otherwise be determined by the Authority.

(b) in the case of a body corporate, that person has not yet distributed profits;

(c) in the case of a body corporate, that person has not been formed through a merger or, if formed through a merger, all body corporates that formed part of the merger satisfy, in aggregate, all the criteria envisaged herein;

(d) that person has not acquired the business as a going concern or, if so, the acquirer and the acquired both satisfied all criteria envisaged herein;

(e) that person has generated actual revenue from the same, or a related, sector during the previous financial period amounting to less than ten million euro (€10,000,000):

Provided that where the financial period cannot be determined, or is not applicable, the previous twelve (12) calendar months shall be taken into consideration;

(f) that person is not part of, or controlled by, a

corporate group whose actual revenue in the same, or a related sector exceeds ten million euro (€10,000,000); and

(g) that person is not subject to the requirement of a Government concession to offer the gaming service in accordance with the proviso to regulation 4 of the Gaming Authorisations Regulations:

Provided that in the case of a body corporate, if the person referred to in this sub-regulation has taken over the business from any person having a qualifying interest in the former, the provisions of this sub-regulation shall extend accordingly to the person having a qualifying interest in the applicant:

Provided further that actual revenue referred to in paragraphs (e) and (f) shall be determined on the basis of generally accepted accounting principles and practice as defined in article 2(4) of the Companies Act.

Cap. 386.

(3) A person shall be deemed to be a start-up undertaking only upon the Authority's confirmation, and the Authority shall be vested with discretion to determine whether a person is a start-up undertaking in terms of this regulation:

Provided that the onus to prove that a person is indeed a start-up undertaking shall be vested in the same applicant.

Part VIII Repeal and Saving

10. (1) The Second and Fourth Schedules to the Remote Gaming Regulations are hereby repealed, without prejudice to anything done or omitted to be done thereunder, so however that, notwithstanding the provisions of regulation 1(3), remote gaming operators will become subject to these regulations as from 1st January, 2018:

Amends the
Remote Gaming
Regulations.
S.L. 438.04

Provided that during the transitory period, the following shall apply for existing licensees under the Remote Gaming Regulations:

S.L. 438.04

(a) the amounts of fixed licence fee, compliance contribution, and administrative fees envisaged in these regulations shall apply;

(b) notwithstanding the above, during the transitory period existing licensees shall provisionally pay any dues accruing in terms of these regulations in the manner envisaged in

the Second and Fourth Schedules to the Remote Gaming Regulations;

(c) following the end of reference month June 2018, a true-up shall be conducted by the Authority and the affected licensees, reconciling the amounts that should have been paid in accordance with these regulations with the amount provisionally paid during the transitory period in terms of paragraph (b), and in this respect the following shall apply:

(i) excess amounts provisionally paid shall not be refundable and no interest shall accrue thereon in favour of the payor, but the said excess shall be carried forward and available for set-off against any amount payable by that person in terms of these regulations for reference months July 2018 to December 2018 and any subsequent licence period;

(ii) licensees that shall have provisionally paid less than the amounts due in terms of these regulations shall pay the difference by not later than the twentieth (20th) day of October 2018, and therefore not later than the date of payment of the amounts due with respect to reference month September 2018;

(d) as from reference month July 2018, the method of payment envisaged in these regulations shall apply.

S.L. 438.04

(2) Any reference in the said Remote Gaming Regulations or in any law or private contract or any other legal instrument or document whatsoever, be it domestic, foreign or international, to remote gaming licence fees or collateral references shall be read and construed as a reference to gaming licence fees or collateral references established under these regulations.

(3) In these regulations throughout the duration of the transitory period:

(a) references to the Gaming Act shall be read and construed as a reference to the Act;

S.L. 438.04

(b) references to the Gaming Definitions Regulations shall be read and construed as a reference to the Remote Gaming Regulations or the Act, as the case may be;

(c) references to a gaming service shall be read and construed as a reference to the provision of Class 1, Class 2 or Class 3 remote gaming;

(d) references to a Type 1 gaming service shall be read and construed as a reference to a gaming service provided in terms of a Class 1 remote gaming licence;

(e) references to a Type 2 gaming service shall be read and construed as a reference to a gaming service provided in terms of a Class 2 remote gaming licence;

(f) references to a Type 3 gaming service shall be read and construed as a reference to a gaming service provided in terms of a Class 3 remote gaming service;;

(g) references to Type 4 gaming services shall be read and construed as a reference to a controlled skill games service as defined in the Skill Games Regulations;

S.L. 438.11

(h) references to a licence in terms of paragraph 1(a) of the First Schedule to the Gaming Authorisations Regulations shall be read and construed as a reference to a Class 1 and, or Class 2 and, or Class 3 remote gaming licence;

(i) references to a gaming supply falling under paragraph 3(a) of the First Schedule to the Gaming Authorisations Regulations shall be read and construed as a reference to a Class 4 remote gaming service;

(j) references to a gaming supply falling under paragraph 3(b) of the First Schedule to the Gaming Authorisations Regulations shall be disregarded;

(k) references to a licence in terms of paragraph 1(b) of the First Schedule to the Gaming Authorisations Regulations shall be read and construed as a reference to a Class 4 remote gaming licence;

(l) references to Type 4 gaming supplies shall be read and construed as a reference to a controlled skill games supply as defined in the Skill Games Regulations;

S.L. 438.11

(m) references to regulation 4 of the Gaming Authorisations Regulations shall be read and construed as a reference to a concession held in terms of article 26 of the Lotteries and Other Games Act and, or article 3 of the Gaming Act;

Cap. 438.
Cap. 400.

(n) references to regulations 6(4), 10, 19, 20, 21, 22, 23, 29, 30 and 31 of the Gaming Authorisations Regulations shall be disregarded;

S.L. 438.04 (o) references to regulation 9 of the Gaming Authorisations Regulations shall be read and construed as a reference to regulation 6 of the Remote Gaming Regulations;

(p) references to regulation 32 of the Gaming Authorisations Regulations shall be treated as follows:

S.L. 438.04 (i) a request for the transfer of a qualifying interest in a licensee shall be read and construed as a reference to regulations 11(3) and, or 11(1) of the Remote Gaming Regulations;

(ii) requests for major changes to software or infrastructure, for the addition of a new domain name, or by a licensee operating gaming premises for the addition of an online delivery channel shall be disregarded;

(q) references to the Gaming Premises Regulations shall be disregarded;

(r) during the transitory period, the licence application fee shall be two thousand three hundred and thirty euro (€2,330) and the licence renewal fee shall be one thousand and five hundred euro (€1,500); and

(s) in cases where a licensee holds more than one Class 1 and, or Class 2 and, or Class 3 remote gaming licences, the fixed licence fee shall be payable solely once by that licensee and shall not be due for every licence held.

FIRST SCHEDULE
Licence fees payable in terms of regulation 3(1)

Part A - Type 1 gaming services

| Compliance contribution for the Licence Period | Rate |
|--|-------|
| For every euro of the first €3,000,000 | 1.25% |
| For every euro of the next €4,500,000 | 1.00% |
| For every euro of the next €5,000,000 | 0.85% |
| For every euro of the next €7,500,000 | 0.70% |
| For every euro of the next €10,000,000 | 0.55% |
| For every euro of the remainder | 0.40% |

Part B - Type 2 gaming services

| Compliance contribution for the Licence Period | Rate |
|--|-------|
| For every euro of the first €3,000,000 | 4.00% |
| For every euro of the next €4,500,000 | 3.00% |
| For every euro of the next €5,000,000 | 2.00% |
| For every euro of the next €7,500,000 | 1.00% |
| For every euro of the next €10,000,000 | 0.80% |
| For every euro of the next €10,000,000 | 0.60% |
| For every euro of the remainder | 0.40% |

Part C - Type 3 gaming services

| Compliance contribution for the Licence Period | Rate |
|--|-------|
| For every euro of the first €2,000,000 | 4.00% |
| For every euro of the next €3,000,000 | 3.00% |
| For every euro of the next €5,000,000 | 2.00% |
| For every euro of the next €5,000,000 | 1.00% |
| For every euro of the next €5,000,000 | 0.80% |
| For every euro of the next €10,000,000 | 0.60% |
| For every euro of the remainder | 0.40% |

Part D - Type 4 gaming services

| Compliance contribution for the Licence Period | Rate |
|--|-------|
| For every euro of the first €2,000,000 | 0.50% |
| For every euro of the next €3,000,000 | 0.75% |
| For every euro of the next €5,000,000 | 1.00% |
| For every euro of the next €5,000,000 | 1.25% |
| For every euro of the next €5,000,000 | 1.50% |

| | |
|--|-------|
| For every euro of the next €10,000,000 | 1.75% |
| For every euro of the remainder | 2.00% |

Part E - Fixed Annual Licence Fee

| | |
|---|---------------------------------|
| | Fixed Annual Licence Fee |
| Non-refundable Fixed Annual Licence Fee | €25,000 |

Part F - Fixed Annual Licence Fee

| | |
|---|---------------------------------|
| | Fixed Annual Licence Fee |
| Non-refundable Fixed Annual Licence Fee for operators providing solely Type 4 gaming services | €10,000 |

SECOND SCHEDULE
Licence fees payable in terms of regulation 3(2)

Part A

| | |
|--|---------------------------|
| | Annual Licence Fee |
| Where annual revenue does not exceed €5,000,000 | €25,000 |
| Where annual revenue exceeds €5,000,000 but does not exceed €10,000,00 | €30,000 |
| Where annual revenue for the year exceeds €10,000,000 | €35,000 |

Part B

| | |
|---|---------------------------|
| | Annual Licence Fee |
| Licence Fee for providers supplying solely Type 4 gaming supplies | €10,000 |

THIRD SCHEDULE
Licence fees payable in terms of regulation 3(3)

| | Annual Licence Fee |
|---|-----------------------|
| Where annual revenue does not exceed €1,000,000 | €3,000 |
| Where annual revenue exceeds €1,000,000 | €5,000 |

FOURTH SCHEDULE
Administrative fees payable in terms of regulation 5

| | Administrative fee | Legal Instrument |
|---|---|--|
| One-time, non-refundable licence application fee | €5,000 | Regulation 9 of the Gaming Authorisations Regulations |
| One-time, non-refundable licence renewal fee | €5,000 | Regulation 9 of the Gaming Authorisations Regulations |
| One-time, non-refundable licence application fee for a limited duration licence | €500 | Regulation 6(4) of the Gaming Authorisations Regulations |
| Maintenance fee for a holder of a limited duration licence | €50 per day whilst the licence is in effect | Regulation 6(4) of the Gaming Authorisations Regulations |
| Request for the approval of a new gaming device | €100 per device | Regulation 19 of the Gaming Authorisations Regulations |
| One-time, non-refundable material supply certificate application fee | €1,000 | Regulation 20 of the Gaming Authorisations Regulations |
| Maintenance fee for a holder of a material supply certificate, payable yearly in advance | €500 | Regulation 20 of the Gaming Authorisations Regulations |
| One-time, non-refundable Junket Leader approval application fee | €50 | Regulation 21 of the Gaming Authorisations Regulations |
| Recognition Notice fee, payable yearly in advance | €5,000 | Regulation 22 of the Gaming Authorisations Regulations |
| One-time, non-refundable Key Function approval application fee | €50 | Regulation 23 of the Gaming Authorisations Regulations |
| One-time, non-refundable Low Risk Games Permit application fee for non-profit games | €25 | Regulation 29 of the Gaming Authorisations Regulations |
| One-time, non-refundable Low Risk Games Permit application fee for commercial communication games | €25 or 0.5% of the total monetary or retail value of the prize, whichever is higher | Regulation 29 of the Gaming Authorisations Regulations |

| | | |
|---|-------------------|--|
| One-time, non-refundable Low Risk Games Permit application fee for limited commercial communication games | €25 | Regulation 29 of the Gaming Authorisations Regulations |
| One-time, non-refundable Cruise Casino Permit application for a cruise ship having a maximum capacity of one thousand five hundred (1,500) passengers | €500 | Regulation 30 of the Gaming Authorisations Regulations |
| One-time, non-refundable Cruise Casino Permit application for a cruise ship having a maximum capacity of one thousand five hundred and one (1,501) passengers or more | €1,000 | Regulation 30 of the Gaming Authorisations Regulations |
| One-time, non-refundable Amusement Machine registration fee | €50 | Regulation 31 of the Gaming Authorisations Regulations |
| Request for the transfer of a qualifying interest in a licensee | €1,500 | Regulation 32 of the Gaming Authorisations Regulations |
| Request for the addition of a new game type | €1,000 | Regulation 32 of the Gaming Authorisations Regulations |
| Request for major changes to software and infrastructure | €1,000 | Regulation 32 of the Gaming Authorisations Regulations |
| Request for the addition of a new domain name | €100 per domain | Regulation 32 of the Gaming Authorisations Regulations |
| Request by an existing licensee operating gaming premises for the addition of an online delivery channel | €1000 | Regulation 32 of the Gaming Authorisations Regulations |
| Request for the approval of a new controlled gaming premises | €250 per premises | Regulation 10 of the Gaming Premises Regulations |
| Request for the approval of a new gaming premises which is not a controlled gaming premises | €1,000 | Regulation 4 of the Gaming Premises Regulations |
| Maintenance fee for an approved controlled gaming premises, payable yearly, in advance | €250 per premises | Regulation 10 of the Gaming Premises Regulations |
| Maintenance fee for an approved gaming premises, payable yearly, in advance | €500 per premises | Regulation 4 of the Gaming Premises Regulations |