

POKER REGULATION IN EUROPE

Country	Status of Regulation	State Taxes on Operators	Rake Charged by Operators	Player Tax	Additional Comments
Belgium	Regulated (non EU compliant)	11/ Gross Gaming Revenue	Same as .com	Proposed: either tax-free or 33/ on recreational players. Regular players see here .	The Belgian law is seen as contrary to fundamental European laws. A complaint has been filed and we are currently awaiting the verdict of the European Commission. The government is discussing possible changes of the taxation system.
Bulgaria	Regulated (in progress)	Possible changes (used to be 15/ on Turnover)	Unknown	None	The online gambling market will be regulated on the 1 st of July, but there are no changes effective immediately for the online operators. There are final details being clarified at the moment, and also possible changes on the corporate income tax are being discussed.
Czech Republic	Regulated (in progress)	Expected 15/ Net Tax	Same as .com	None	The law is vague. The profits will be taxable at 15/ according to Tax authorities. However the practice is not to apply taxes since online gaming is officially not legal.
Denmark	Regulated	20/ Gross Gaming Revenue	Same as .com	None	Player rewards are slightly lower to compensate for the operator tax.
Estonia	Regulated (non EU compliant)	Online gambling: 5/ of net revenues. Games of chance and tournaments: 5/ of participation fees.	Same as .com	None	Regulation is enforced by blocking the domains of unlicensed operators. This has proven to be very inefficient.

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Finland	Regulated (non EU compliant)	None	Same as .com	Poker winnings outside EEA are taxable and players are required to pay normal income tax from their winnings.	Monopoly by local operator. The law is contrary to fundamental European laws, and poker rooms operate as if there is no law.
France	Regulated	34/ Tax on Gross Gaming Revenue 19/ VAT on Gross Gaming Revenue	Approximately 7/ on cash games	None	France (through the Regulatory Authority of Online Games, ARJEL) was looking for a way to reduce the tax levied on online poker. The last proposals which included a new tax based on Gross Gaming Revenue were abandoned in October 2011 and the "taxation changes" debate put on hold.
Germany	Regulated in Schleswig-Holstein Non EU compliant –in 15 states	State of Schleswig-Holstein: 20/ Gross Profit Other states: 5/ on bets.	N/A	Some may apply.	One state is regulated out of 16 states - Schleswig-Holstein - but seems to revoke the law. The other states voted for a new gambling law, which prohibits online poker. The law proposed by the remaining 15 states is likely contrary to EU law.
Gibraltar	Regulated	Low & variable	Same as .com	None	There are different types of license operators can apply for and the tax can vary.
Hungary	Regulated (in progress)	20/ Gross Profit	To be determined	None	Regulation came into force in January 2012, but because of the lack of processes and licensing scheme it is not enforced.

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Italy	Regulated	3/ Tournament tax 20/ Net tax on cash games	Approximately 5.5/ on cash games	A low amount is included in the buy-in.	To play on .it poker rooms you must submit a "codice fiscale" - a tax number.
Malta	Regulated	Low and variable	Same as .com	Yes, details here .	There are different types of license operators can apply for and the tax can vary.
Netherlands	Regulated (in progress)	Unknown	Unknown	None	Regulation will be discussed by the new government (elections this September). At the moment it looks similar to the system introduced in Denmark)
Norway	Regulated (non EU compliant)	No licensed operators	Same as .com	Approximately 30/	Online poker is prohibited in Norway. The law is contrary to European laws and most operators have not pulled from the market.
Poland	Regulated (non EU compliant)	No licensed operators	Same as .com	None	The law is contrary to European laws and most operators have not pulled from the market.
Romania	Regulated (non EU compliant)	Undecided yet whether based on Gross Gaming Revenue or Turnover	Unknown	25/ on any winnings when more than 600 RON	The law is seen as contrary to European laws and operators have not pulled from the market.

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Spain	Regulated	20/25/ + / to the region where they're established	From 9/ up to 12,5/ cash games	The old IRPF law (taxation) states that users will have to pay per prize. Prize is defined as "pot". PokerStrategy.com is liaising between poker players and officials to change this.	The gaming law was approved in March 2011. After several delays, .es rooms launched June 05 2012. Spanish players are only allowed to play in .es rooms, however users from the rest of the world can play play at .es (except in PokerStars.es).
Sweden	Regulated (non EU compliant)	Local operators pay approximately 36/ on profit .com rooms still operate but are not taxed	2.5/ on cashgames, 10/ on tournaments (local operator). Same as .com	No tax on sites within EU, 30/ on gross winnings outside EU.	There is a ring-fenced monopoly site that operates in Sweden. However users play on .com rooms mostly. Considered to be contrary to EU laws.
United Kingdom	Regulated	15/ Gross Profit	Same as .com	None	No changes expected in 2012.

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