

GAMING IN MALTA

The last decade has seen Malta emerge as the undisputed front-runner in the regulation of the online gaming industry.

OVERVIEW

The foresight and determination of the Maltese authorities to develop the iGaming industry, together with the Malta Gaming Authority's (MGA) pro-active approach to the inevitable changes in the sector, have created a stable and attractive regulatory environment for this sector to flourish.

In 2004, Malta became the first EU Member State to enact comprehensive legislation on remote gaming, and industry stakeholders consider Malta as one of the foremost tried and tested jurisdictions in the world.



Portomaso Business Tower
(<http://www.mga.org.mt/wp-content/uploads/gaming-in-malta-1.jpg>)

Balluta Parish Church, Balluta
(<http://www.mga.org.mt/wp-cont>)

ADVANTAGES AND INCENTIVES

The gaming regulatory framework developed by the Maltese authorities provides for several innovative incentives.

Foremost among these are the wide-ranging incentives available to employees of remote gaming businesses, licensed by the MGA, that may include, subject to satisfying certain criteria, reduced rates of income tax on personal income, exemptions on income derived from patents, refunds on dividends and double taxation relief, apart from all the advantages linked to the free movement of goods and services within the EU.

Non-residents who opt to relocate to Malta are also eligible to benefit from some very attractive tax planning opportunities. These include the High Net Worth Individuals Scheme (<https://www.gov.mt/en/Government/Press%20Releases/Pages/2012/October/05/pr2186.aspx>) and the Global Residence Programme (<https://www.gov.mt/en/Government/Press%20Releases/Pages/2013/June/01/pr1151.aspx>).

Other initiatives include a Company Re-domiciliation Act that further serves to enhance Malta's appeal, as does a very favourable Participation Holding Exemption regime.

Albeit taxes levied on gaming activities vary depending on the class of gaming licence that is applicable, it is widely acknowledged that Malta's tax rates are among the most competitive in the world.

GROWTH AND DEVELOPMENT

With a sound jurisdiction that steers clear of bureaucracy and that has a proven track record, the iGaming industry in Malta is continuing to build on its successful trajectory. The next three years will see the sector, as certain regulations are re-visited and new schemes intended to sustain the industry's rapid growth are introduced.

The number of licensees, both local and overseas, operating under a Maltese gaming legislation which number continues to increase consistently year-on-year as does the influx in gaming operators setting up shop locally, benefitting from the advanced technical capability and relatively low labour costs of the local workforce.

As jurisdictions try to catch up by adopting Malta's regulatory approach, the MGA, together with the Maltese authorities, continues its mission to create the right environment for gaming operators to feel safe and protected.

A consistent approach to regulation, together with the launch of Gaming Malta and the Gaming Academy, will ensure that Malta will continue to be considered by the gaming industry as a centre of excellence – both as a gaming jurisdiction as well as a dynamic economic hub for iGaming and its ancillary services.

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? DID YOU KNOW

The Remote Gaming Regulations establish four Classes of Remote Gaming Licences.

💬 SUPPORT

Players can reach out to our Player Support Centre for any problems they might be experiencing with an operator, licensed by the Malta Gaming Authority, as well as getting in touch with our offices in Malta.

[Learn More \(http://www.mga.org.mt/support/\)](http://www.mga.org.mt/support/)

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