

International Comparative Legal Guides

Gambling 2026

A practical cross-border resource to inform legal minds

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1 Relevant Authorities and Legislation

1.1 Which entities regulate what type of gambling in your jurisdiction?

Relevant Product		Who regulates it in online form?	Who regulates it in land-based form?
Gaming	Casino gaming (including slots and casino table games such as roulette & blackjack)	Minister of Finance. Conducting activity related to lotteries, cash lotteries, telebingo games, and machine games outside a casino shall be covered by a state monopoly. The Prime Minister entrusted the exercise of the gambling monopoly to Totalizator Sportowy Sp. z o.o., which organises only one legal online casino in Poland.	Minister of Finance.
	Poker	Minister of Finance.	
	Bingo		
Betting	Betting	Minister of Finance.	
	Sports/horse race betting (if regulated separately to other forms of betting)		
	Fantasy betting (payment to back a 'league' or 'portfolio' selection over a period of time, for example in relation to sport)		
Lotteries	Lotteries	Relevant director of tax administration chamber or Director of the Tax Administration Chamber in Warsaw.	
Social/Skill/Sweepstakes arrangements	"Social" gaming with no prize in money or money's worth	Not applicable; however, in certain situations (e.g. game offers in-game credits or virtual currency that can be won as a prize), the Ministry of Finance shall determine upon application or <i>ex officio</i> whether a game or bet, having the features listed in the Gambling Act, qualifies as a game of chance, bet, card game or machine game.	Not applicable.
	Sweepstakes models (such as free-to-play casino games with prizes)	In this regard, without examining the details, it is difficult to say unequivocally whether this category is subject to gambling law. In most cases, yes. The Ministry of Finance shall determine upon application or <i>ex officio</i> whether a game or bet, having the features listed in the Gambling Act, qualifies as a game of chance, bet, card game or machine game.	Minister of Finance.
	Skill games and competitions with no element of chance	Not applicable; as a rule, skill games – games and competitions with no element of chance – are not subject to the regime of the Gambling Act.	

1.2 Specify: (i) the law and regulation that applies to the Relevant Products in your jurisdiction; and (ii) – in broad terms – whether it permits or prohibits the offer of Relevant Products to persons located in your jurisdiction.

The law and regulation applicable to Relevant Products in Poland is the Act of 19 November 2009 on gambling games (“Gambling Act”).

On the basis of the authorisation set out in the Gambling Act, the Minister of Finance issued a number of secondary applicable regulations concerning, for example: issuing certificates of winnings obtained, and records of certificates and records of paid (issued) winnings; manner and extent of archiving data related to online gambling activities; information and communication technology system for recording and archiving data on the progress of games on automatic gaming machines in entertainment arcades; documentation kept by gambling operators; and conditions for providing financial security in gambling activities.

The Gambling Act applies to “gambling games”, which consist of four main categories: (i) games of chance; (ii) betting; (iii) card games; and (iv) slot machines games. Games where there is no element of chance (that is, games solely based on the participants’ skill or knowledge) are not subject to the Gambling Act, therefore said regulation shall not be considered applicable. However, in certain situations, the Ministry of Finance shall determine upon application or *ex officio* whether a game or bet, having the features listed in the Gambling Act, qualifies as a game of chance, bet, card game or machine game. Such qualification is made individually, upon the description of the rules of a specific game.

With respect to Relevant Products offered in online form, pursuant to the Gambling Act, all online games, except for betting and special offer lotteries, are covered by the state monopoly. The only form of online gambling currently permitted for private entities in Poland (upon the licence granted) are betting and special offer lotteries.

With respect to Relevant Products offered in land-based form, the organisation of games of chance, mutual betting, card games and machine games is permitted on the basis of an appropriate licence, permit or notification. It is important to emphasise that conducting activity related to lotteries, cash lotteries, telebingo games and machine games outside a casino shall be covered by a state monopoly.

2 Application for a Licence and Licence Restrictions

2.1 What regulatory licences, permits, authorisations or other official approvals (collectively, “Licences”) are required for the lawful offer of the Relevant Products to persons located in your jurisdiction?

Upon the provisions of the Gambling Act, there are three types of licences required for offering Relevant Products to Polish residents, i.e.: (i) a licence to run a land-based casino; (ii) a permit to offer betting products or operate a cash bingo hall; and (iii) a notification on commencement of a licensable activity.

2.2 Where Licences are available, please outline the structure of the relevant licensing regime.

The amendments to the Gambling Act, introduced in 2017,

took a restrictive approach. Therefore, the licensing regime in Poland should be described as severe and stiff.

The most significant amendment introduced to the system was a monopoly regime over the majority of gambling games, especially offered online; the only online form allowed to be provided by private operators (upon the permit granted) is mutual betting and/or a promotion lottery.

There is only one legally functioning online casino in Poland, and it is operated by the monopolist – the state-owned company.

2.3 What is the process of applying for a Licence for a Relevant Product?

The licensing process depends on the type of licence sought by the applicant.

In general, the law requires a number of documents, listed in the Gambling Act within the provisions applicable to a given type of Relevant Product, to be provided together with the application form. For example, an application for a licence to operate online betting should, among others, contain: (i) terms and conditions of the game; (ii) draft rules for verifying the age of the participants and prohibiting minors from participating in gambling; (iii) the address and technical documentation of the website used for betting; (iv) expert opinions on evidence confirming the participants’ protection against interference by unauthorised persons and the possibility of verifying their authenticity; and (v) consent of the organisers of the sports competition to use their results.

The Gambling Act provisions are considered to not offer much guidance as to the content of the documents required. The Gambling Act does not provide any definition of the term “technical documentation of a website”. As a general rule, technical documentation shall be of a relatively complete and exhaustive nature. The only general rules on its content were issued by the legislator in the form of informal guidance.

The licensing procedure is considered long-lasting. What is important for foreign operators is that each document, being submitted together with an application, must be translated into Polish by a certified translator. Moreover, if the regulator determines that a given document does not comply with the requirements, the applicant will be requested to provide additional documentation or supplement said document, as well as provide additional clarifications or explanations, particularly in relation to the terms and conditions of the game.

The documents attached to the applications and notifications shall be submitted in the form of originals or copies certified to be true copies of the original by a notary public, advocate, legal adviser or tax adviser.

As of July 2022, applications and tender offers for the granting of a concession or permit by the minister responsible for public finance and documents attached to such applications or tender offers may be submitted in electronic form via the e-concessions ICT system. The condition of access to an account in the e-concessions ICT system is authentication by the user of the account in this system. As of 2025, the e-concessions platform has become the default channel for applications, with paper filings accepted only in exceptional cases.

As a general rule, the licensing procedure should be completed within six months from the date of filing an application, though the regulator is legally allowed to extend the deadline. In practice, the licence proceedings usually last longer, which should be taken into account by each applicant.

2.4 Please give a summary of the following features of any Licences: (i) duration; (ii) vulnerability to review, suspension or revocation.

As a general rule, a licence is issued for a period of six years, with the following exceptions: (i) licences for lotteries, raffle bingo games, special offer lotteries and audio-text lotteries are issued for a period of no longer than two years; and (ii) in case of poker tournaments, the licence is issued only for the period of the tournament.

If a licensed operator breaches the law, the licence or the provisions of its T&Cs, the Minister of Finance or the competent authority may issue a decision requiring the company to cure deficiencies within the determined period. Furthermore, the regulator may revoke the licence in the following cases: (i) the operator fails to cure deficiencies in a timely manner; (ii) the operator materially breaches any provisions of law that apply to the gambling operations; (iii) the share capital of the operator is reduced below the statutory minimum; (iv) the company decides to resign from operating games or does not offer them for a period of six months (the latter applies only to casinos and bingo game arcades); (v) a board member or a shareholder is convicted for a money-laundering crime; (vi) a minor participates in games twice in the same betting arcade (does not apply to online betting); (vii) the company fails to provide AML documentation as requested by the regulator; (viii) the company fails to provide an audited financial statement (or when the auditor's opinion indicates material breach of accounting laws); or (ix) the company has been conducting gaming activity through a foreign EU/EFTA operator without having appointed a representative for a period of at least two months.

The decision on licence revocation is effective at the moment of its receipt; therefore, the operator whose licence has been revoked must refrain from operating, even if it decides to challenge the decision before the court (the obligation to refrain lasts for the period of an appeal procedure).

2.5 By Relevant Product, what are the key limits on providing services to customers? Please include in this answer any material promotion and advertising restrictions.

The Gambling Act imposes a minimum age requirement for gambling, which is set at 18 years of age, except for raffle and special offer lotteries. The gambler's identity is verified upon the application to open a gambling account. The identity verification method is chosen by the operator. The mechanisms enabling game participants to control their activity on the website and the mechanisms preventing game participants from playing after the funds in the player's account have been exhausted must be included in the rules of the game, determined by the operator; however, they are subject to approval by the relevant authority.

In accordance with Article 29 of the Gambling Act, advertising and promoting wheel games, card games, dice games, machine games and mutual betting is prohibited. Advertising mutual betting in cases where a permit has been granted is permitted in accordance with the rules set out in the Gambling Act. The ban in question does not, therefore, cover games covered by a state monopoly (lotteries, cash lotteries, telebingo) or games of low significance, such as raffle lotteries, promotional and auditele lotteries or bingo games, which are not popular in Poland.

Restrictions imposed on a betting advertisement are similar in nature to those applicable to alcohol, i.e.: (i) it cannot be addressed to minors or depict them; (ii) it cannot associate

game participation with physical or intellectual abilities; (iii) it cannot suggest that gambling is a way of dealing with personal conflicts or financial problems; (iv) it cannot show refraining from gambling or moderate participation in games in a negative way; (v) it cannot depict wagering higher amounts as a method of increasing the chances of winning; and (vi) it cannot associate gambling with sexual attractiveness, relaxing, working or studying and/or a professional context, financial success or success in life.

Betting adverts on the radio and TV can only be aired after 10 p.m. and before 6 a.m. Adverts in the press cannot be addressed to minors or issued on covers of journals or magazines or in public places, except for sport or mass events sponsored by the advertising operator. Advertisements must include information on gambling-related risks, risks relating to participation in unlicensed games and information about the permit held by an advertising operator. All commercial communication must include a "no underage gambling" sign.

Betting operators may also sponsor clubs and events and therefore distribute information regarding such sponsoring.

2.6 What are the tax and other compulsory levies?

The gambling tax depends on the type of the game; the tax rates, as stipulated in the Gambling Act, are as follows: (i) 10% – raffle lottery and a raffle bingo game; (ii) 15% – cash lottery; (iii) 20% – lottery; (iv) 25% – cash bingo game, telebingo game, phone or text message lottery and poker game played as a poker tournament; (v) 50% – machine game, wheel game, dice, card game (except for a poker game played at a poker tournament); (vi) 2.5% – betting on sports competition of animals under permits granted solely for the organisation of said betting; and (vii) 12% – any other betting.

A gambling taxpayer shall be a natural person, legal person or a business unit without legal personality organising gambling games under a granted licence or permit, except for special offer lotteries, an entity organising games covered by a state monopoly, and a participant in a poker tournament organised by an entity holding a casino operating licence.

The taxable base for gambling tax is constituted by: (i) in a cash lottery, raffle lottery, and telebingo – the total amount of proceeds from the sales of tickets or other proofs of participation in a game; (ii) in an audio-text lottery – the revenues within the meaning of the provisions on corporate income tax of the organiser of the audio-text lottery, generated from that lottery; (iii) in a numerical lottery – the sum of rates paid; (iv) in betting – the sum of rates paid; (v) in a cash bingo game – the nominal value of the bingo cards bought by the entity organising the game; (vi) in a raffle bingo game – the nominal value of the bingo cards used in the game; (vii) in a wheel game, dice game, and card game, except for poker played in the form of a poker tournament – the amount being the difference between the sum of the stakes paid in and the sum of the prizes paid out; (viii) in poker organised in the form of a poker tournament – the amount won decreased by the amount of the enrolment fee; and (ix) in a machine game – the amount being the difference between the sum of the stakes paid in and the sum of the prizes won by game participants.

Gaming tax constitutes the income of the state budget.

The licensee shall provide, within the time limit prescribed in a licence or permit and with a view to protecting the financial interests of participants in gambling games and securing liabilities arising from the gaming tax, a financial security of: PLN 1.2 million for operating a casino; PLN 600,000 for operating a cash bingo hall; and PLN 40,000 for operating betting premises.

If betting is organised through the Internet, the entity organising said betting shall provide, within the time limit prescribed in the permit, a financial security of PLN 480,000.

The number of securities depends on the number of casinos, bingo halls and betting shops. The Gaming Act sets out the number of casinos, halls or premises in a table, comparing it with the number of securities. Financial security shall consist of the submission of bank or insurance guarantees or the deposit of the appropriate amount in a bank account designated by the licensing or permit granting authority.

2.7 What are the broad social responsibility requirements?

Social restrictions related to gambling in Poland are imposed primarily on operators and gambling providers, and concern primarily the prevention of addictive gambling and underage gambling.

Gaming operators in Poland are obliged to implement internal policies regarding responsible gambling. These include, among others, obligations to inform and ensure that gambling games are not being offered to minors. Only persons over 18 years old are allowed to: participate in gambling games; and enter casinos and betting and gambling premises. Entities organising gambling games are obliged to display, in a visible manner, by the entrance to any place where games are organised, a notice regarding the prohibition of the participation of persons under 18 years of age in the games and to establish measures to ensure compliance with this prohibition.

The same designations and access restrictions must be maintained on websites designed to offer gambling over the Internet, in order to protect game participants against the negative effects of gambling, especially to ensure the protection of minors.

In order to protect game participants against the negative effects of gambling, the entity exercising a state monopoly concerning machine games organised in machine game arcades is obliged to ensure compliance with the rules of responsible game-playing. Those are, among others: (i) the requirement to display in a machine game arcade, in a visible manner: information on the entity offering gambling games, game rules, information that persons under 18 are prohibited from playing, and on the risk involved in gambling together with the names of institutions offering help for persons with gambling problems; (ii) establishing a procedure for verifying whether the game participants are over 18; (iii) establishing a game participant registration procedure, as a condition for starting and operating a game; (iv) establishing mechanisms preventing game participants from playing after their financial resources have been exhausted; and (v) ensuring protection for minors in terms of the manner in which commercial information is presented in the machine game arcade.

2.8 How do any AML, financial services regulations or payment restrictions restrict or impact on entities supplying gambling?

The Act of 1 March 2018 on counteracting money laundering and financing of terrorism ("Polish AML Act"), which originally implemented Directive (EU) 2015/849 into the Polish legal system, imposes the duties of an "obliged entity" on gambling operators. Since then, Poland has transposed amendments aligned with Directive (EU) 2018/843 (AMLD V) and has begun preparing its framework for the upcoming

EU-wide AML Regulation and the new Anti-Money Laundering Authority, which is expected to become fully operational in 2028.

In addition to other obligations under the AML Act, an entity organising gambling is required to apply financial security measures to its customers.

The measures should be applied, *inter alia*, in the following cases:

- establishing business relations;
- conducting an occasional transaction;
- placing bets and collecting winnings with a value of EUR 2,000 or more (regardless of whether the transaction is carried out as a single operation or several operations that appear to be related);
- suspicion of money laundering or terrorist financing; and
- doubts as to the accuracy or completeness of the identification data obtained so far.

Financial security measures (the application of which should be documented) include, among others:

- identification of the customer and verification of their identity;
- identification of the beneficial owner and taking reasonable steps to verify their identity;
- assessment of business relationships and, where appropriate, obtaining information on the issue and intended nature; and
- ongoing monitoring of the customer's business relationships.

Under the provisions of the Gambling Act, each operator must provide AML documentation confirming the legality of funds used to organise gambling under a licence. The act of acquiring shares from disclosed sources of income should be documented beyond doubt.

In accordance with the jurisprudence of Polish administrative courts¹ in the event that the shareholder of the entity applying for a permit is a capital company, in order to establish the legality of the sources of capital, it is necessary to analyse whether the shareholders of the capital company had adequate funds for the shares from disclosed sources. In addition, it is not for the authority to demonstrate that the capital comes from an illegal source, it is for the company to demonstrate the legality of the origin of the capital, and the fact that the capital comes from undisclosed sources also constitutes the illegality of such capital.

Article 15e of the Gambling Act introduces the principle that payment transactions resulting from online gambling are to be carried out through payment accounts operated by payment service providers listed in the detailed provisions of the Payment Services Act. Payment service providers include, for example, domestic banks, branches of foreign banks, credit institutions, electronic money institutions and branches of electronic money institutions that are located in a Member State of the EU and the seat of the electronic money institution located outside the Member State, insofar as the payment services provided by the branch are linked to the issuance of electronic money, a payment institution or a cooperative savings and credit union, or the National Cooperative Savings and Credit Union.

A licence or permit may be revoked if the gambling operator fails to demonstrate its compliance with relevant AML and anti-terrorist financing legislation.

Following a warning issued by the Polish Financial Supervision Authority (UKNF), and after consultations with Totalizator Sportowy and other stakeholders, major Polish payment service providers decided to terminate cooperation

with unlicensed gambling operators. As a result, popular payment methods – including BLIK, which is used by approximately 80% of customers engaging with licensed operators – have been removed from unlicensed sites.

This development has significantly hindered the functioning of illegal providers and accelerated the reduction of the grey market. Each blocked transaction represents a barrier to unlawful operations and contributes to stronger market channeling, improved AML standards, and more effective regulatory enforcement. Consequently, Poland is emerging as an increasingly well-regulated and predictable market, which may encourage more international operators to seek a local licence.

2.9 Does your jurisdiction permit digital currencies to be used for gambling. Are there any specific licensing or operational requirements for operators accepting digital currencies (including cryptocurrencies)?

In Poland, the use of digital currencies, including cryptocurrencies, is legal, but they are not recognised as an official means of payment or national currency. The concept of virtual currency is regulated in the EU MiCA regulation and the Polish AML Act. Virtual currency cannot be used for gambling. Article 15e of the Gambling Act introduces the principle of conducting payment transactions resulting from gambling organised via the Internet through payment accounts operated by payment service providers listed in Article 4(2)(1)-(4), (6) and (9) of the Payment Services Act. Article 15e therefore introduces the principle of conducting payment transactions resulting from online gambling via payment accounts operated by payment service providers.

3 Online Gambling

3.1 How does local law/regulation affect the provision of the Relevant Products online, both from: (i) operators located inside your jurisdiction; and (ii) operators located outside your jurisdiction?

As previously mentioned, under Polish jurisdiction, mutual betting and promotion lotteries are the only Relevant Products that can be offered online.

The Gambling Act does not provide significant distinctions between operators located inside and outside Polish jurisdiction. Licences may be obtained by either a Polish or foreign operator being an LLC or a joint-stock company, though there are some additional requirements to be fulfilled by a foreign operator.

First of all, the operator must originate from an EU/EFTA country, where he currently organises gambling games, and must appoint a local representative to act as an intermediary between the authorities and the foreign operator.

As to the general requirements for the representative, the following persons pursuing business activities in Poland may act as representatives: (i) a natural person having their place of residence within the territory of Poland and being able to communicate in the Polish language insofar as necessary to perform the duties of a representative; and (ii) a legal person or an organisational unit without legal personality having their registered office within the territory of Poland, whose management board has at least one member being able to communicate in the Polish language insofar as necessary to perform the duties of a representative.

Operators from countries outside of the EU/EFTA may only apply for a licence through a Polish/EU- or EFTA-based subsidiary.

In general, the requirements relating to online betting are the same for Polish and foreign operators, and include: (i) introducing T&Cs and responsible gaming rules which are subject to ministerial approval; (ii) ensuring that advertisement practices are in line with requirements listed in the law; (iii) complying with the reporting requirements; (iv) tax returns; (v) data archiving; (vi) notifying the Minister of Finance of any changes in the company structure; (vii) issuing winning certificates upon the customer's request; and (viii) evidencing winnings and certificates issued to the players.

Additionally, only websites with a “.pl” domain name are allowed, and gambling operators can only use specific types of payment service providers.

3.2 What other restrictions have an impact on Relevant Products supplied online?

An operator providing Relevant Products online must ensure compliance with provisions of the Gambling Act, establish and comply with an AML policy and with the T&Cs of the gambling games offered, which have been accepted by the Minister of Finance as part of the licensing procedure.

Additionally, upon authorisation arising from the Gambling Act, the Minister of Finance issued a number of decrees that have an impact on Relevant Products, including those supplied via online/mobile/digital/electronic means. Ministerial decrees applicable to this type of Relevant Products would be, among others, on the manner and extent of archiving of data related to online gambling activities.

Other legal acts might also apply to such Relevant Products, including the Act of 18 July 2002 on the provision of services by electronic means, the Polish Civil Code, tax regulations or some applicable EU laws.

4 Enforcement Powers/Sanctions

4.1 Who is liable under local law/regulation?

In Poland, criminal and administrative sanctions are the enforcement methods. Such sanctions can be initiated particularly against: (i) illegal gambling operators; (ii) users playing on illegal websites; (iii) participants in the process of production or dissemination of gaming advertisements in breach of the law; (iv) payment service providers providing payment services on a website using an Internet domain name entered in the Register of Domains Used for Offering Gambling Games Contrary to the Act (“Register”), kept by the Minister of Finance; and (v) telecommunications undertakings that have not fulfilled the obligations to prevent access to Internet websites using the names of blacklisted domains and to redirect connections referring to blacklisted domains to a website run by the Ministry of Finance.

4.2 What form does enforcement action take in your jurisdiction? What appetite for and track record of enforcement does your local regulatory authority have? Have fines, licence revocations or other sanctions been enforced in your jurisdiction?

As mentioned above, Poland has both administrative and criminal sanctions as part of its enforcement tools. Below are specific forms of both.

Criminal sanctions: a formal investigation against (i) persons involved in organising gambling games without a

licence, (ii) persons who advertise them contrary to the law, or (iii) gamblers playing unlicensed games may be commenced upon the provisions of law, as all of the abovementioned constitute criminal fiscal offences.

Administrative sanctions: (i) financial penalties; (ii) a right to blacklist a domain name used to organise games of chance, or used for the purposes of advertising or promoting games of chance – contrary to the provisions of law applicable to the Internet – accessible to users located in the territory of Poland; and (iii) a website blocking procedure.

It must be noted that in 2021 the Gambling Act was amended. Under the current regulation, not only domain names used to organise gambling games contrary to the provisions of the Act, but also domain names used to advertise or promote gambling games contrary to the provisions of the law and available to Internet users located in the territory of Poland may be entered in the Register.

Once the domain is blacklisted, the Internet service provider is obliged to block the website to disable its further use by individuals. Payment service providers shall be forbidden from making payment services available on websites using names of Internet domains entered in the Register.

As at 1 October 2025, there were around 51,000 blacklisted domains. The Register can be found under: <https://hazard.mf.gov.pl>.

According to the Ordinance that came into force in 2022, the Head of the Opolski Urząd Celno-Skarbowy (Opole Customs and Fiscal Office) in Opole will take over matters related to the Register.

There is no up-to-date data on sanctions, penalties and their enforceability, such data have not been made public. The last and only detailed report that analysed this issue was published in September 2019.

The report of September 2019, issued by the Polish Supreme Audit Office, on supervision over the gambling market, provided overall information on sanctions enforcement in 2016, 2017 and I–III quarters of 2018. No official data on combatting illegal gambling and the number and size of penalties imposed either on illegal operators or on players using their services in the years 2019–2025 has been published yet. As the data in the 2019 report is no longer up to date, detailed data from the report has been omitted from the answer to this question.

Only very general data is published, as shown below.

According to the information available on the website of the National Revenue Administration (information dated 22 September 2025, <https://www.gov.pl/web/kas/krajowa-administracja-skarbowa-podatki-audyt-likwidacja-naduzyc-i-dzialania-na-granicy>), the National Revenue Administration is combatting organised criminal groups involved in the illegal operation of slot machines and deriving financial benefits from this activity. From December 2023 to July 2025, the National Tax Administration uncovered nearly 1,700 illegal gambling venues, where over 8,700 slot machines were seized.

The Ministry of Finance publishes annual data on the share of the gross gaming revenue (“GGR”) that the grey online market has in the Polish gambling market in comparison to other EU countries. According to an analysis published by the Ministry of Finance on 16 June 2025, the share of the grey online market in Poland declined from 79.7% in 2016 to 29.1% in 2023, with the downward trend continuing into 2024 (though a precise value for 2024 was not disclosed).

4.3 What steps are being taken against illegal or unlicensed gambling operators?

As described in question 4.2, Poland has both administrative and criminal sanctions.

Criminal sanctions: a formal investigation against (i) persons involved in organising gambling games without a licence, (ii) persons who advertise them contrary to the law, or (iii) gamblers playing unlicensed games may be commenced upon the provisions of law, as all of the abovementioned constitute criminal fiscal offences.

Administrative sanctions: (i) financial penalties; (ii) a right to blacklist a domain name used to organise games of chance, or used for the purposes of advertising or promoting games of chance – contrary to the provisions of law applicable to the Internet – accessible to users located in the territory of Poland; and (iii) a website blocking procedure.

We do not have publicly available data to indicate the details of the implementation of the above steps against illegal operators.

5 Anticipated Reforms

5.1 What (if any) intended changes to the gambling law/regulations are being discussed currently?

There are currently no draft amendments to the Gambling Act.

However, recent regulatory developments and industry discussions indicate potential directions for future changes:

- a) Tax changes – the proposed direction is to shift the fiscal burden across the gambling industry from turnover to GGR, i.e. the operator’s gross margin rather than the total stakes paid by players. The discussion on this issue is still ongoing.
- b) New regulatory authority – in October 2024, the Ministry of Finance established the Department for Gambling Market and Gambling Tax Regulation, a specialised body within the Ministry responsible for licensing, approvals, technical supervision and oversight of gambling taxation. In parallel, discussions continue in the industry on the possible creation of a broader, independent Gambling Supervision Commission, which would be tasked with monitoring the industry, setting good practices and identifying issues to be addressed by the National Revenue Administration.
- c) Poker regulation revision – in July 2025, a petition was submitted to the Ministry of Finance requesting that poker be excluded from the Gambling Act. However, the Ministry of Finance did not take any action to amend the Act.

It must be stressed that, while organisational changes (such as the creation of the new Department within the Ministry of Finance) have already taken place, the broader issues outlined above remain at the stage of discussion only and are not yet the subject of legislative work.

Endnote

- 1 *Inter alia*, the judgment of the Supreme Administrative Court of Poland of 6 October 2009, II GSK 90/09, and the judgment of the Voivodship Administrative Court in Warsaw of 16 May 2007, VI SA/Wa 422/07.



Ewa Lejman is a Polish attorney at law, who heads WH Partners' Polish Desk as part of a strategic partnership under the WH Partners brand with Izabella Żyglicka and Partners, a very well reputed full-service law firm in Poland.

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