

# Comparison of eGambling commercial environment across jurisdictions

	<b>Alderney</b>	<b>Isle of Man</b>	<b>Gibraltar</b>	<b>Malta</b>
Corporate Tax	0%	0%	10%	Headline 35%, can be reduced to 5% for non-resident shareholders
VAT	0%	20%	0%	18%
Fees & Gaming Taxes/Duty	One licence covers all types of activities	One licence covers all types of activities	Separate licence required for each type of activity, fees and minimum/maximum taxes apply to each licence	Separate licence required for each type of activity, fees and minimum/maximum taxes apply to each licence
Gaming Duty	0%	Gambling Duty of 1.5% of Gross Gaming Yield/ Retained Profit up to £20m, 0.5% on the next £20m, 0.1% on amount over £40m. 15% on pool betting. Relief on Yield/Profit from UK market activities. No maximum	Minimum Gaming Duty £85k. Fixed Odds and Betting Exchanges 1% of Turnover. Casinos 1% of Gaming Yield or Gross Profit. Maximum Duty £425k	Class 1 Casino standalone flat £70k pa (33% discount applies to first six months of operation), £12k pa if hosted on Class 4. Class 2 Sports 0.5% of Gross Bets. Class 3 Poker 5% of real income. Class 4 Hosting £46k pa (effective 50% discount over first year) + £12k for every operator hosted who does not hold a Malta licence. Maximum Tax £388k
<b>Fees</b>	Category 1 Licence, £17.5k first year. Thereafter Band A £35k pa up to £0.5m NGY increasing to £400k maximum at Band G for NGY above £30m. NGY from UK market activities excluded from NGY	Sub Licence £5k pa if exclusively using IOM licensed B2B platform otherwise £35k pa for a Full Licence	£2k pa per licence	£7k pa per licence
B2C utilising third-party B2B platforms				
B2B offering services to B2C operators	Category 2 Licence, £17.5k first year. Thereafter £35k pa plus £3k per client not part of same group and not holding a Category 1 Licence.	Full Licence £35k pa if not offering platform to any clients not holding an IOM licence. Otherwise Network Licence £50k pa plus 5K pa per client not holding an IOM licence.		
B2C with own B2B platform	Category 1 & 2 Licences, £35k first year thereafter Cat 1 Banding and Cat 2 client fees apply resulting in minimum of £70k pa and maximum of £435k fee.			
	n.b. Alderney also offers a Category 2 Associate Certificate at £35k pa for first year, thereafter £50k pa for operators wishing to locate their B2B servers in an AGCC approved data centre in other jurisdictions.	No equivalent offered	No equivalent offered	No equivalent offered