

**The Danish Ministry of Taxation
Draft**

Ref. No 2023-1252

Draft

Act amending the Gambling Act¹⁾

(Strengthened action against match fixing, improved sanction options, legal basis for increased data processing, changed fees for gambling machines and various adjustments to the gambling sector)

Section 1

The Gambling Act, cf. Consolidation Act No 1303 of 4 September 2020, as amended through Section 4 of Act No 650 of 8 June 2016, Section 2 of Act No 533 of 27 March 2021, and Section 1 of Act No 375 of 28 March 2022, is amended as follows:

1. In *Section 5*, the following shall be inserted as *Nos 10 and 11*:

‘10) Licence holder: Person or company, etc. (legal person) who has a licence to offer games under this Act.

11) Game provider: Provider of games to the licence holder for the offering of bets, cf. Section 11, or for the operation of online casino, cf. Section 18.’

2. In *Section 8(1)*, the words ‘and by the Minister of Justice to Landbrugslotteriet’ shall be replaced by: ‘, Landbrugslotteriet’.

3. In *Section 8(2)*, the following shall be inserted as the *second and third sentences*:

The licence for Landbrugslotteriet (the Agricultural Lottery) may, with the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Landbrugslotteriet. The licence for Almindeligt Dansk Vareog Industrilotteri (General Danish Goods and Industrial Lottery) may, with

¹⁾ This Act has been notified as a draft in accordance with Directive 2015/1535/EU of the European Parliament and of the Council laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification).

the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Almindeligt Dansk Vare- og Industrielotteri.’

4. The heading before Section 9 shall be worded as follows:

‘Danske Spil A/S’s, Landbrugslotteriet’s and Almindeligt Dansk Vare- og Industrielotteri’s offering of other games’.

5. In Section 9(1), the following shall be inserted after ‘Danske Spil A/S’: ‘, Landbrugslotteriet and Almindeligt Dansk Vare- og Industrielotteri’.

6. In Section 11(2), the following shall be inserted after ‘at a time’: ‘, without prejudice to (3) and (4)’.

7. In Section 11, the following shall be inserted as new paragraphs after (2):

‘(3) Licences may be granted for up to 1 year at a time, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.

(4) Licences may be granted for up to 1 year at a time, where the gambling turnover must not exceed DKK 5,000,000, and where the payout ratio must not exceed 20 %.

(3) subsequently becomes (5).

8. In Section 11, the following shall be inserted after (3), which becomes (5), as a new paragraph:

‘(6) Licence holders may only offer bets if the game is provided by a game provider who has a licence from the Danish Gambling Authority, cf. Section 24a, or if the licence holder himself handles the processing and settlement of bets, cf. Section 24a(3).’

9. Section 11(4) and (5) shall be repealed.

10. After Section 11 the following shall be inserted before the heading before Section 13:

‘Section 12. The Danish Gambling Authority may impose licence holders to provide information about a player’s behaviour and identity necessary for the detection or investigation of collusion.

(2) The Danish Gambling Authority may, across licence holders, investigate whether irregular or suspicious bets are made, or whether bets are otherwise used to support criminal activities.

(3) Articles 14 and 15 of the General Data Protection Regulation (GDPR) shall not apply to the processing of personal data by the Danish Gambling Authority and licence holder where the data have been disclosed in accordance with (1) and (4) and data are processed for the purposes of preventing and combating collusion.

(4) The Minister of Taxation may lay down rules on preventive measures against collusion as well as notification obligations for licence holders towards the Danish Gambling Authority, including rules that the notification must be drawn up in Danish or English, and that the notification must be made in electronic form (digital communication).

(5) The Minister of Taxation may lay down rules requiring the licence holder to have a scheme in which employees can anonymously disclose knowledge or suspicion of collusion.

Section 12a. The Danish Gambling Authority may exchange necessary information about collusion with licence holders and other Danish and foreign authorities and entities. Article 14 of the GDPR does not apply to the exchange of information by the Danish Gambling Authority.

(2) Members of the National Platform for the coordination of the fight against the manipulation of sports competitions in Denmark may, notwithstanding professional secrecy, disclose information to authorities, companies and entities participating in a Danish or foreign National Platform to combat collusion, if the information is necessary to prevent or combat collusion.

(3) Authorities, companies or entities that receive confidential information about collusion pursuant to (1) or (2), shall be liable in accordance with Sections 152–152e of the Criminal Code to keep the received information secret, without prejudice to (5). Disclosure of information in accordance with (1) and (2) to foreign authorities or entities may only take place provided that the recipients are subject to professional secrecy that is at least equivalent to the professional secrecy pursuant to the first sentence.

(4) The professional secrecy referred to in (3) shall also apply to the disclosure of information to the natural or legal person to which the information relates, notwithstanding any legal obligation to disclose the information to that person under other legislation, without prejudice to (5).

(5) Information covered by (3) may, with the consent of the providing party, be involved in the publication or disclosure of the information by the receiving authority or entity. In the case of consent, the rules generally applicable to the receiving authority or entity and which pursuant to (3) and (4) have been waived shall apply again.'

11. In *Section 18(2)*, the following shall be inserted after ‘at a time’: ‘, without prejudice to (3) and (4)’.

12. In *Section 18*, the following shall be inserted as new paragraphs after (2):

‘(3) Licences may be granted for up to 1 year at a time, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.

(4) Licence may be granted for up to 1 year at a time for the offering of guessing competitions through SMS, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.

(3) subsequently becomes (5).

13. In *Section 18*, the following shall be inserted as (6):

‘(6) Licence holder may only offer games if the game is provided by a game provider who has a licence from the Danish Gambling Authority, cf. Section 24a, or if the licence holder offers his own online casino games.’

14. The following shall be inserted after Chapter 3:

‘Chapter 3a

Game providers

Section 24a. A licence may be granted to providers of games that are the providers of online casino games to licence holders, cf. Section 18, or providers who provide bets, if they handle the processing and settlement of bets for licence holders, cf. Section 11.

(2) Licences may be granted for up to 5 years at a time.

(3) Licence holders who offer their own online casino games or handle the processing and settlement of bets themselves shall not be required to have a separate licence as a game provider.’

15. In *Section 28(1)*, *first sentence*, the following shall be inserted after ‘Section 26(1)(3–5), and that’: ‘beneficial owners and’.

16. In *Section 28*, the following shall be inserted as a new paragraph after (1):

‘(2) Beneficial owners and members of the supervisory board or the board of directors of companies, etc. (legal persons) must immediately notify the Danish Gambling Authority if the beneficial owner or the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.

(2) and (3) subsequently become (3) and (4).

17. In *Section 29(2)*, the following shall be inserted after ‘if the applicant,’: ‘the beneficial owners,’.

18. In *Section 29*, the following shall be inserted as (3):

‘(3) The licence holder shall immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which a licence to offer games is granted.’

19. In *Section 30(1)*, *first sentence*, the following shall be inserted after ‘Section 27(2)’: ‘Section 32a(2)’.

20. The following shall be inserted after Chapter 4:

‘Chapter 4a

Criteria for game providers

Section 32a. A licence as a game provider may be granted to companies, etc. (legal persons) established in Denmark or in another EU or EEA country, without prejudice to (2).

(2) A licence as a game provider may be granted to companies, etc. (legal persons) who are not established in Denmark or in another EU or EEA country, provided that an applicant has appointed an approved representative, cf. Section 30.

Section 32b. It is a condition for obtaining a licence that companies, etc. (legal persons) meet the conditions laid down in Section 26(1)(3–5), and that beneficial owners and members of the board of directors and the supervisory board meet the conditions laid down in Section 26(1)(1–5). If a new person is considered to be the beneficial owner, a new member joins the board of directors or a new member is recruited by the supervisory board, this must within 14 days be notified to the Danish Gambling Authority.

(2) Beneficial owners and members of the board of directors or the supervisory board of companies, etc. (legal persons) must immediately notify the Danish Gambling Authority if the beneficial owner or the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.

(3) The Danish Gambling Authority may decide that a member of the board of directors or the supervisory board of companies, etc. (legal persons) must resign from the board of directors or the supervisory board if the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.

(4) Members of the board of directors or the supervisory board of companies, etc. (legal persons) shall resign from the board of directors or the supervisory board if the member no longer meets one of the conditions laid down in Section 26(1)(2) and (3).

Section 32c. A licence as a game provider can only be granted to applicants who are likely to engage in gambling activities in a professionally responsible manner.

(2) Licences may not be granted if the applicant, beneficial owners, members of the board of directors or the supervisory board or others who can exercise a controlling influence on the company's operations, have exhibited such behaviour that there is reason to believe that the company will not be operated in a responsible manner.

(3) A game provider shall immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which a licence as a game provider is granted.'

21. The following shall be inserted after Section 34:

'Section 34a. For the purpose of the Danish Gambling Authority's supervision of compliance with the requirements laid down in Sections 22 and 34, the representatives of the Danish Gambling Authority may with identification and without a court order require to receive all necessary information from persons in a gambling hall as well as from buyers of games.'

22. In *Section 38*, the following shall be inserted as a new paragraph after (3):

‘(4) An approved manager shall immediately inform the Danish Gambling Authority if he is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector.’

(4) and (5) subsequently become (5) and (6).

23. In *Section 39*, the following shall be inserted as a new paragraph after (3):

‘(4) An approved employee shall immediately inform the Danish Gambling Authority if he is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector.’

(4) and (5) subsequently become (5) and (6).

24. In *Section 41(1)*, the words ‘and the means of payment’ shall be replaced by: ‘the means of payment’ and the following shall be inserted after ‘illegal gambling operator’: ‘and on game providers, including rules on technical aspects for the certification of games and rules on matters that support supervision’.

25. *Sections 42 and 42a* shall be repealed and replaced by the following:

‘**Section 42.** For the submission of an application for a licence for the offering of bets, cf. *Section 11*, or the operation of online casinos, cf. *Section 18*, the applicant must pay a fee of DKK 250,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of bets, cf. *Section 11*, or the operation of online casinos, cf. *Section 18*, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 100,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid at the latest at the same time as the application is submitted.’

(2) For the submission of an application for a licence to offer both bets and the operation of online casinos, the applicant must pay a total fee of DKK 350,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of both bets, cf. *Section 11*, and the operation of online casinos, cf. *Section 18*, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 125,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee must be paid at the same time as the application is submitted.

(3) For licences issued for the offering of bets or the operation of online casinos, an annual fee depending on a calendar year’s taxable gambling

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revenue, cf. Sections 6 and 11 of the Gambling Tax Act, shall be paid to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:

Amount of gambling revenue	Fee (2010 level)
Less than DKK 5,000,000	DKK 53,250
DKK 5,000,000 up to DKK 10,000,000	DKK 133,250
DKK 10,000,000 up to DKK 25,000,000	DKK 239,800
DKK 25,000,000 up to DKK 50,000,000	DKK 479,600
DKK 50,000,000 up to DKK 100,000,000	DKK 852,600
DKK 100,000,000 up to DKK 200,000,000	DKK 1,598,650
DKK 200,000,000 up to DKK 500,000,000	DKK 2,664,400
DKK 500,000,000 and above	DKK 4,695,900

(4) For licences of a maximum duration of 1 year issued for the offering of bets or the operation of online casinos, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.

(5) For licences for the offering of bets of a maximum duration of 1 year, where the gambling turnover must not exceed DKK 5,000,000 and the payout ratio must not exceed 20 %, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority in order to cover the total costs of processing the application, issuing a licence and supervising the licence holder. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.

(6) For licences of a maximum duration of 1 year issued for the offering of guessing competitions through SMS, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted.

If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.

(7) Winnings in cash or in kinds covered by licence issued under Section 11(3) or (4) or Section 18(3) or (4), shall be calculated to the actual expense of the winnings.

Section 42a. For the submission of an application for a licence for a game provider, cf. Section 24a, the applicant must pay a fee of DKK 49,200 (2010 level) to the Danish Gambling Authority. The fee must be paid at the same time as the application is submitted.

(2) For a licence issued to a game provider, cf. Section 24a, a fee of DKK 32,800 (2010 level) shall be paid for a calendar year.

Section 42b. For licences issued for the establishment and operation of land-based casinos, an annual fee shall be paid to the Danish Gambling Authority, depending on the calendar year's taxable gambling revenue, cf. Section 10 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:

Amount of gambling revenue	Fee (2010 level)
Less than DKK 10,000,000	DKK 143,200
DKK 10,000,000 up to DKK 20,000,000	DKK 286,500
DKK 20,000,000 up to DKK 50,000,000	DKK 429,750
DKK 50,000,000 up to DKK 100,000,000	DKK 716,300
DKK 100,000,000 and above	DKK 1,193,800

Section 42c. If the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with Section 42(3) and Section 42b, an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue for a calendar year is lower than the basis for the fee paid pursuant to Section 42(3) and Section 42b, an amount equal to the difference between the fee paid and the actual fee shall be refunded.

Section 42d. The Minister of Taxation may lay down rules on the payment of fees for processing applications and issuing licences and annual fees to cover the costs associated with the administration of licences, supervision of licence holders and game providers, supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act, protection of players from developing gambling

addiction, including information, prevention, self-exclusion, etc., and monitoring of the gambling market in order to prevent that participation in games are offered, organised or arranged in Denmark without a licence under this Act.

Section 42e. The fees in Sections 42–42b shall be governed by Section 20 of the Personal Tax Act.

Section 42f. In addition to the supervision, etc., which follows from the provisions of this Act, the fee charged also covers in accordance with Sections 42–42b and 42d

- 1) the Danish Gambling Authority’s supervision, which is imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act or other legislation;
- 2) the Danish Gambling Authority’s costs associated with protecting players from developing gambling addiction, including information, prevention, self-exclusion, etc.; and
- 3) the Danish Gambling Authority’s costs associated with the detection, investigation, prevention or combating of collusion.’

26. *Sections 42 and 42a* shall be repealed and replaced by the following:

‘Section 42. For the submission of an application for a licence for the offering of bets, cf. Section 11, or the operation of online casinos, cf. Section 18, the applicant must pay a fee of DKK 250,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of bets, cf. Section 11, or the operation of online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 100,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid at the latest at the same time as the application is submitted.

(2) For the submission of an application for a licence to offer both bets and the operation of online casinos, the applicant must pay a total fee of DKK 350,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of both bets, cf. Section 11, and the operation of online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 125,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee must be paid at the same time as the application is submitted.

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(3) For licences issued for the offering of bets or the operation of online casinos, an annual fee depending on a calendar year's taxable gambling revenue, cf. Sections 6 and 11 of the Gambling Tax Act, shall be paid to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:

Amount of gambling revenue	Fee (2010 level)
Less than DKK 5,000,000	DKK 53,250
DKK 5,000,000 up to DKK 10,000,000	DKK 133,250
DKK 10,000,000 up to DKK 25,000,000	DKK 239,800
DKK 25,000,000 up to DKK 50,000,000	DKK 479,600
DKK 50,000,000 up to DKK 100,000,000	DKK 852,600
DKK 100,000,000 up to DKK 200,000,000	DKK 1,598,650
DKK 200,000,000 up to DKK 500,000,000	DKK 2,664,400
DKK 500,000,000 and above	DKK 4,695,900

(4) For licences of a maximum duration of 1 year issued for the offering of bets or the operation of online casinos, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.

(5) For licences for the offering of bets of a maximum duration of 1 year, where the gambling turnover must not exceed DKK 5,000,000 and the payout ratio must not exceed 20 %, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority in order to cover the total costs of processing the application, issuing a licence and supervising the licence holder. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.

(6) For licences of a maximum duration of 1 year issued for the offering of guessing competitions through SMS, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee

shall be paid at the latest at the same time as the application is submitted. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.

(7) Winnings in cash or in kinds covered by licence issued under Section 11(3) or (4) or Section 18(3) or (4), shall be calculated to the actual expense of the winnings.

Section 42a. For the submission of an application for a licence for a game provider, cf. Section 24a, the applicant must pay a fee of DKK 49,200 (2010 level) to the Danish Gambling Authority. The fee must be paid at the same time as the application is submitted.

(2) For a licence issued to a game provider, cf. Section 24a, a fee of DKK 32,800 (2010 level) shall be paid for a calendar year.

Section 42b. For licences issued for the establishment and operation of land-based casinos, an annual fee shall be paid to the Danish Gambling Authority, depending on the calendar year's taxable gambling revenue, cf. Section 10 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:

Amount of gambling revenue	Fee (2010 level)
Less than DKK 10,000,000	DKK 143,200
DKK 10,000,000 up to DKK 20,000,000	DKK 286,500
DKK 20,000,000 up to DKK 50,000,000	DKK 429,750
DKK 50,000,000 up to DKK 100,000,000	DKK 716,300
DKK 100,000,000 and above	DKK 1,193,800

Section 42c. If the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with Section 42(3), Section 42b and Section 42g, an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue for a calendar year is lower than the basis for the fee paid pursuant to Section 42(3), Section 42b and Section 42g, an amount equal to the difference between the fee paid and the actual fee shall be refunded.

Section 42d. The Minister of Taxation may lay down rules on the payment of fees for processing applications issuing licences and annual fees to cover the costs associated with the administration of licences, supervision of licence holders and game providers, supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering

Act, protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc., and monitoring of the gambling market in order to prevent that participation in games are offered, organised or arranged in Denmark without a licence under this Act.

Section 42e. The fees in Sections 42–42b and Section 42g shall be governed by Section 20 of the Personal Tax Act.

Section 42f. In addition to the supervision, etc., which follows from the provisions of this Act, the fee charged also covers in accordance with Sections 42–42b, 42d and 42g

- 1) the Danish Gambling Authority’s supervision, which is imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act or other legislation;
- 2) the Danish Gambling Authority’s costs associated with protecting players from developing gambling addiction, including information, prevention, self-exclusion, etc.; and
- 3) the Danish Gambling Authority’s costs associated with the detection, investigation, prevention or combating of collusion.

Section 42g. For licences for the installation and operation of gambling machines with winnings, cf. Section 19(1), an annual fee shall be paid to the Danish Gambling Authority, depending on licence holders’ annual taxable gambling revenue, cf. Section 12 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence enters into force, and thereafter annually at the end of January following the following scale:

Amount of gambling revenue	Fee (2010 level)
Less than DKK 100,000	DKK 1,200
DKK 100,000 up to DKK 250,000	DKK 2,000
DKK 250,000 up to DKK 500,000	DKK 4,100
DKK 500,000 up to DKK 1,000,000	DKK 8,200
DKK 1,000,000 up to DKK 2,500,000	DKK 18,400
DKK 2,500,000 up to DKK 5,000,000	DKK 36,900
DKK 5,000,000 up to DKK	DKK 73,850

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10,000,000	
DKK 10,000,000 up to DKK 25,000,000	DKK 155,950
DKK 25,000,000 up to DKK 50,000,000	DKK 369,400
DKK 50,000,000 up to DKK 100,000,000	DKK 718,350
DKK 100,000,000 up to DKK 200,000,000	DKK 1,477,800
DKK 200,000,000 up to DKK 500,000,000	DKK 4,515,550
DKK 500,000,000 and above	DKK 9,031,150

27. In *Section 43(1)*, *first sentence*, the following shall be inserted after ‘conditions of the licence’: ‘and the legislation for which the Danish Gambling Authority is the supervisory authority, as specified by the Danish Gambling Authority’.

28. In *Section 43(1)*, *second sentence*, the following shall be inserted after ‘approved company’: ‘, without prejudice to (2)’.

29. In *Section 43*, the following shall be inserted as a new paragraph after (1):

‘(2) For licences of a maximum duration of 1 year, cf. *Section 11(3)* or (4) and *Section 18(3)* or (4), there is no requirement that the report in accordance with (1) shall be prepared by a company approved by the Danish Gambling Authority.’

(2) subsequently becomes (3).

30. In *Section 43(2)*, that becomes (3), the words ‘the requirements of the Act’ shall be replaced by: ‘the legislation in the area of supervision of the Danish Gambling Authority in accordance with more detailed instructions from the Danish Gambling Authority’.

31. *Article 44(1)(5)* shall be worded as follows:

‘5) does not pay due fees under *Section 42g*’.

32. In *Section 44(1)(7)*, the words ‘Section 42’ shall be replaced by: ‘Sections 42–42b and 42d’.

33. In *Section 44(1)(8)*, the words ‘DKK 100,000, or’ shall be replaced by: "DKK 100,000,"

34. In *Section 44(1)(9)*, the word ‘games’ shall be replaced by: ‘games or’.

35. In *Section 44(1)*, the following shall be inserted as No 10:
‘10) does not comply with decisions under Section 49a or decisions on injunctions issued in accordance with the provisions laid down pursuant to this Act.’

36. The following shall be inserted in *Chapter 8* after Section 45:
‘Section 45a The Danish Gambling Authority may revoke a licence as a game provider if the game provider or his representative

- 1) grossly or repeatedly has infringed this Act, provisions laid down in accordance with this Act or the conditions of the licence;
- 2) is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector;
- 3) no longer meets the condition laid down in Section 32c;
- 4) does not pay due fees in accordance with the rules laid down pursuant to Sections 42 and 42a;
- 5) has overdue debts to the public exceeding DKK 100,000; or
- 6) does not comply with decisions under Section 49a or decisions on injunctions issued in accordance with provisions laid down pursuant to this Act.’

37. In *Section 46(1)*, the following shall be inserted after ‘licence holders’’: ‘and game providers’ and the words ‘, without prejudice to 2’ shall be deleted.

38. *Section 46(2)* is repealed.

39. The following shall be inserted after Section 46:
‘Section 46a. The Danish Gambling Authority has access to process collected data, including for profiling, combining and disclosing data, for the purpose of fulfilling the aims laid down in Section 1. Access also applies to compliance with other legislation.

(2) The Danish Gambling Authority may require licence holders to submit information for the Danish Gambling Authority's unique identification of the player.'

40. In *Section 47(1)*, the words 'in connection with offering and organising' shall be replaced by: 'and the responsible game provider in connection with the offering, organisation and provision'.

41. In *Section 47(2)*, the words 'The licence holder and his employees' shall be replaced by: 'The licence holder and a game provider and their employees'.

42. In *Section 47(3)*, the words 'the licence holders to provide information about the gambling company' shall be replaced by: 'the licence holders and game providers to provide information about the company'.

43. The following shall be inserted in *Chapter 9* after *Section 49*:

'Section 49a. The Danish Gambling Authority may decide on injunctions concerning matters contrary to the provisions of this Act or provisions laid down pursuant to the Act, and may order that the conditions be brought in order or cease immediately or within a specified period.

(2) Decisions in accordance with (1) may be notified orally, if there is an imminent or significant risk that the aim of this Act is jeopardised. An oral decision shall also be communicated in writing as soon as possible.'

44. In *Section 51(1)*, the following shall be inserted after 'Section 44(1)(1–3)': 'and decisions on the revocation of licences for game providers, cf. Section 45a(1)(1–3)'.

45. In *Section 51(2)*, *first sentence*, the words 'Nos 4–9' shall be replaced by: 'Nos 4–10' and the following shall be inserted after 'Section 44(2)': ' , and decisions on the revocation of licences for game providers, cf. Section 45a(1)(4–6)'.

46. In *Section 52*, the words 'Section 38(4) or Section 39(4)' shall be replaced by: 'Section 38(5) or Section 39(5)'.

47. In *Section 54(1)*, the words 'Section 28(2)' shall be replaced by: 'Section 28(3)'.

48. The following shall be inserted in *Chapter 10* after *Section 54*:

‘Section 54a. Appeals against the Danish Gambling Authority’s decisions on injunctions under Section 49a(1), and decisions on injunctions issued in accordance with the provisions laid down pursuant to this Act have suspensory effect unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise, without prejudice to (2).

(2) Appeals against the Danish Gambling Authority’s decisions on injunctions under Section 49a(1) and decisions on injunctions issued in accordance with provisions laid down pursuant to this Act, which must be brought in order immediately, shall not have suspensory effect. The National Tax Tribunal or the Tax Appeals Administration may, however, grant suspensory effect to an appeal, if special circumstances so warrant. The decision of the National Tax Tribunal may be taken by a presiding judge or a head of department in the Tax Appeals Administration following authorisation from the National Tax Tribunal’s chief presiding judge.

(3) Appeals against the Danish Gambling Authority’s oral decisions taken under Section 49a(2) and oral decisions on injunctions in accordance with the provisions laid down pursuant to this Act shall not have suspensory effect. The National Tax Tribunal or the Tax Appeals Administration may, however, grant suspensory effect to an appeal, if special circumstances so warrant. The decision of the National Tax Tribunal may be taken by a presiding judge or a head of department in the Tax Appeals Administration following authorisation from the National Tax Tribunal’s chief presiding judge.’

49. In *Section 56*, the following shall be inserted after ‘the offering of games’: ‘, licences as game providers’.

50. In *Section 58*, *first sentence*, the following shall be inserted after ‘Section 44(1)(1–3)’: ‘and decision to revoke a licence as a game provider, cf. Section 45a(1)(1–3)’.

51. The *heading* of Chapter 12 shall be worded as follows:

‘Chapter 12

Penalty’.

52. In *Section 59(1)*, the words ‘offers or organises games in Denmark’ shall be replaced by: ‘offers, organises or provides games in Denmark’.

53. In *Section 59(5)(1)*, the following shall be inserted after ‘infringes’: ‘Section 12(1)’, and the words ‘Section 28(1), second sentence, and (3)’ shall be replaced by: ‘Section 28(1), second sentence, and (2) and (4), Section 29(3)’, and ‘Section 38(1) and (3), Section 39(1) and (3)’ shall be replaced by ‘Section 38(1), (3) and (4), Section 39(1), (3) and (4)’

54. In *Section 59(5)(1)*, the following shall be inserted after ‘infringes’: ‘Section 11(6),’, the following shall be inserted after ‘Section 16,’: ‘Section 18(6),’ and the following shall be inserted after ‘Section 30,’: ‘Section 32b(1), second sentence, and (2) and (4), Section 32c(3)’.

55. In *Section 59(5)(7)*, the words ‘the Danish Gambling Authority or’ shall be replaced by: ‘the Danish Gambling Authority,’.

56. In *Section 59(5)(8)*, the words ‘Section 43a’ shall be replaced by: ‘Section 43a or’.

57. In *Section 59(5)*, the following shall be inserted as *No 9*:
‘9) fails to comply with decisions under Section 49a.’

58. The following shall be inserted after Section 63:

‘Section 63a. Fine acceptances, sentences and partial sentences for infringements of this Act and regulations issued pursuant to this Act to companies, etc. (legal persons) and sole proprietorships or a summary thereof shall be published by the Danish Gambling Authority on the Danish Gambling Authority’s website. The publication shall include the name of the company or the sole proprietorship.

(2) Published fine acceptances, sentences and partial sentences in accordance with (1) shall remain on the Danish Gambling Authority’s website for 5 years after publication.

(3) If the judgment is not final, or if it is appealed or revised, this must be stated in the publication. If the Danish Gambling Authority receives evidence that the case is closed when the acquittal judgment is delivered, the Danish Gambling Authority must remove all information about the case from the Danish Gambling Authority’s website no later than 7 working days after receipt.

Section 2

In Act No 650 of 8 August 2016 amending the Registration Tax Act, the Fuel Consumption Tax Act, the Vehicle Registration Acts and the Gambling Act (Amendment of the rules on proportionate registration tax

for leasing vehicles, amendment of the rules on payment of export refunds, determination of fuel consumption for particularly large cars, reduction of the price supplement for personalised registration plates, etc.) is amended as follows:

1. *Section 4, No 7*, shall be repealed.
2. *Section 6(2)* shall be repealed.
- (3) subsequently becomes (2).

Section 3

(1) The Act shall enter into force on 1 July 2024, without prejudice to (2).

(2) Section 1, Nos 8, 13, 26, 31, 52 and 54 shall enter into force on 1 January 2025.

(3) For gambling machines with winnings that are inspected as a result of changes made to the gambling machine from 1 July 2024 to 31 December 2024 inclusive, or which are installed and put into operation from 1 July 2024 to 31 December 2024 inclusive, the rules currently in force in Section 42(8), (9) and (11) of the Gambling Act shall apply until 31 December 2024 and a fee of DKK 573 (2010 level) per gambling machine shall be paid no later than at the end of the following month.

(4) Licences granted in accordance with Section 24a of the Gambling Act, as inserted by Section 1, No 14, of this Act, may take effect at the earliest from 1 January 2025.

(5) Section 42f of the Gambling Act, as amended by Section 1, No 25, of this Act, shall also apply to fees charged between 1 January 2024 and 30 June 2024, pursuant to Sections 42 and 42a, cf. Consolidation Act No 1303 of 4 September 2020.

(6) Rules laid down pursuant to Section 11(5) of the Gambling Act, cf. Consolidated Act No 1303 of 4 September 2020, shall remain in force until they are repealed or replaced by regulations issued pursuant to Section 12(4) of the Gambling Act, as amended by Section 1, No 10, of this Act.

(7) Rules laid down pursuant to Section 42(10) of the Gambling Act, cf. Consolidated Act No 1303 of 4 September 2020, shall remain in force until they are repealed or replaced by regulations issued pursuant to Section 42d of the Gambling Act, as amended by Section 1, No 25 or 26, of this Act.

Comments on the Bill

General comments

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1. Introduction

The former government (Socialdemokratiet) [The Social Democrats] and the parties Venstre (the Liberal Party), Dansk Folkeparti (the Danish People's Party), Socialistisk Folkeparti (the Socialist People's Party), Radikale Venstre (the Danish Social Liberal Party), Enhedslisten (the Red-Greens), Det Konservative Folkeparti (the Conservative People's Party), Nye Borgerlige (New Right), Liberal Alliance, Frie Grønne (the Independent Greens), Alternativet (the Alternative) and Kristendemokraterne (the Christian Democrats) reached an agreement on 15 February 2022 to make the rules for lotteries in voluntary associations more lenient, strengthen the fight against match fixing and give the Danish Gambling Authority new control powers (Agreement on a new framework for the gambling market #2: Non-profit lotteries and strengthened control). The agreement was subsequently reopened in relation to the part relating to non-profit lotteries.

The proposal implements parts of the agreement. More specifically, it is proposed to strengthen the action against match fixing by introducing requirements for betting operators who oblige them to prevent and combat match fixing, as well as the inclusion of gambling data to support the fight against match fixing.

It is also proposed to improve the Danish Gambling Authority's sanction options. It is proposed to make it mandatory for game providers and other providers to obtain a Danish licence to offer games, so that the provider can be held criminally liable, inter alia, with the consequence that the licence can be revoked. In addition, it is proposed to allow the Danish Gambling Authority to issue injunctions and indictments in order to ensure more effective regulatory control of illegal gambling. Furthermore, it is proposed to give the Danish Gambling Authority the opportunity to publish final fines etc. for licence holders etc. for infringements of the gambling legislation. It is also proposed that gambling operators must inform the Danish Gambling Authority if there are significant changes to the conditions according to which a licence to offer games is granted. In addition, it is proposed that the Danish Gambling Authority shall have the legal basis to require proof of identification in order to ensure that young people under the age of 18 do not participate in gambling.

It is proposed that the Danish Gambling Authority's legal basis for processing gambling data be extended so that data can be analysed in order to comply with the aims of the Gambling Act and to prevent problematic gambling and criminal activities.

In addition, for gambling machines with winnings, it is proposed to change the annual fee for supervision from a fee per gambling machine to fixed fees, where the fee depends on the total turnover covered by the licence. Thus, the fee will be similar to the fee for other games, which depends on the turnover.

It is also proposed to modernise a number of rules with the purpose of reducing ambiguity in the current regulatory framework. It is proposed to limit the use of revenue-restricted licences by setting a limit on permitted turnover, changing the calculation method for sponsored winnings, separating guessing competitions through SMS into an independent licence form and derogating from the requirement that the annual report must be prepared by an externally accredited company.

In addition to the implementation of the agreement, the Bill also proposes to implement a recommendation in the area of money laundering by the Financial Action Task Force to ensure that beneficial owners in a company are not criminal actors.

Finally, minor technical adjustments are proposed as a consequence of the transfer of responsibility for the administration and supervision of Landbrugslotteriet and Almindeligt Dansk Vare- og Industrielotteri from the Minister of Justice to the Minister of Taxation from 1 July 2023 by Royal Resolution of 10 February 2023.

2. Main points of the Bill

2.1. Strengthened action against match fixing

2.1.1. Existing law

The Danish Gambling Authority currently has the legal basis to exchange necessary information in relation to preventing and combating collusion (match fixing) with other Danish and foreign authorities and entities. In addition, the Minister of Taxation is authorised to lay down rules with a view to preventing and combating collusion.

Section 11(4) of the Gambling Act states that the Danish Gambling Authority may exchange information on collusion with other Danish and foreign authorities and entities. It is provided in the comments that the Danish Gambling Authority may exchange necessary information, and that such information may, for example, be information that, in specific cases, contributes to the relevant authority/entity's risk assessment of collusion, but may also be information where there is a suspicion of collusion, cf. the Official Record of Danish Parliamentary Proceedings (Folketingstidende) 2015-16, A, L 15 as set out, page 12.

In addition, Section 11(5) states that the Minister of Taxation may lay down rules on preventive measures against collusion as well as notification obligations for licence holders towards the Danish Gambling Authority, including rules that the notification must be drawn up in Danish or English, and that the notification must be made in electronic form (digital communication).

2.1.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

There is a political desire to strengthen the action against collusion in Denmark by imposing a number of requirements on licence holders, where they will be subject to more obligations, so that they can contribute even more actively to the action against collusion.

Denmark signed the Council of Europe's Convention on the Manipulation of Sports Competition on 18 September 2014. As the Convention has not yet been ratified at European level, it is necessary to be able to introduce rules at national level to prevent collusion. The Bill proposes to implement several of the initiatives of the Convention.

The Council of Europe's Convention on the Manipulation of Sports Competitions provides for the designation of a National Platform responsible for coordinating the fight against collusion in the countries which accede to the Convention (hereinafter referred to as the National Platform). The regulation on the location of the secretariat of the National Platform falls under the responsibility of the Ministry of Culture and is governed by the Act on the promotion of integrity in sport.

The National Platform is responsible for coordinating actions, including by receiving and analysing information and transmitting information to national and international authorities and organisations. In Order No 315 of 22 March 2023 amending the Order on the promotion of integrity in sport, it has been decided to place the secretariat with the Danish Gambling Authority. The other members of the National Platform shall be set up by the Minister for Culture in terms of reference for the National Platform for the coordination of the fight against the manipulation of sports competitions.

It is proposed that the existing provisions on the exchange of information and the authorisation of the Minister of Taxation should be moved out of the provision on betting and into separate provisions, which are further developed to meet the need for increased focus on collusion and to support

the Danish Gambling Authority's new role as secretariat for the National Platform.

It is proposed to introduce extended powers to the Danish Gambling Authority, which in the proposed scheme could require a licence holder to provide information about a player's behaviour and identity in order to detect collusion.

In addition, the Danish Gambling Authority will be able to investigate whether irregular and suspicious bets are made across licence holders. This requires the introduction of a unique player ID and an event information requirement.

The unique player ID shall allow the identification of a customer's gambling data across all licence holders. The event information shall make it possible to see irregular gambling during an event across licence holders. By comparing the two, the Danish Gambling Authority will be able to identify the individual player and compare the player's betting activity across licence holders. Information may also be included in the Danish Gambling Authority and the National Platform's risk assessments. The proposal should be seen in the context of the proposal described in point 2.3 on the legal basis for increased data processing.

It is proposed to continue the Minister of Taxation's authorisation to lay down rules on preventive measures and notification obligations for licence holders towards the Danish Gambling Authority in order to ensure that the Danish Gambling Authority receives the necessary information in relation to preventing and combating collusion.

In addition, it is proposed to introduce an authorisation for the Minister of Taxation to lay down rules requiring a licence holder to have a scheme in which employees can anonymously disclose knowledge or suspicion of collusion. The scheme must ensure complete anonymity for the reporter and must not have any consequences in terms of employment law for the employee. The licence holder will be obliged to process all reports received.

The Danish Gambling Authority's ability to exchange information on collusion with other Danish and foreign authorities and entities is continued, but is proposed to be extended, so that it will also be possible for the Danish Gambling Authority to exchange information with licence holders in order to ensure that licence holders can better assess whether they should be denied to receive stakes and adjust their risk assessment of

customer relationships and the offering of bets. In addition, the scheme is proposed to be extended to grant a legal basis that would allow other members of the National Platform to share information with the other members without being hindered by contractual, statutory or administrative secrecy.

2.2. Improved sanction options

2.2.1. Requirements for a Danish licence for a game provider

2.2.1.1. Existing law

There is currently no requirement that a company that provides games to a Danish licence holder to offer games must have a licence. Therefore, only the licence holder can be held liable for infringements.

2.2.1.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

There is a desire to introduce a requirement that game providers must have a Danish licence to ensure that game providers also comply with the gambling legislation and can be sanctioned if they do not. The licence requirement will thus mean that the game provider can be held criminally liable and that the licence to provide games can be revoked.

It is proposed to introduce a requirement for a game provider to apply for a licence to be a provider of games for Danish licence holders.

The licence may be granted to a legal person who is either established in Denmark or in another EU or EEA country or has a designated approved representative residing in Denmark or in another EU or EEA country.

A game provider must meet many of the requirements currently imposed on a licence holder in order to be allowed to provide games to the Danish licence holders. There will therefore be a requirement that a game provider must not have filed an application for, or be subject to, restructuring, bankruptcy or discharge of debt, must not have been convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector or have overdue debts to the public. Beneficial owners, members of the board of directors or the supervisory board of the Company must, in addition to the above requirements, be at least 21 years of age and must not be under guardianship.

The Minister of Taxation's authorisation to lay down rules on the games and their processing is proposed to be extended to include rules on game providers, including rules on technical conditions for the certification of

games and rules on matters that support effective supervision of game providers.

In addition, it is proposed that a licence for a game provider may be revoked if the game provider or his representative has grossly or repeatedly violated the Act, or it can no longer be assumed that the game provider can engage in gambling activities in a professionally responsible manner.

The Danish Gambling Authority currently supervises and controls the persons, companies and others that are granted licences under the Gambling Act. This is proposed to be extended so that the Danish Gambling Authority will also supervise and control the game providers' compliance with the rules and conditions.

In connection with an application for a licence to provide games to gambling operators with a Danish licence, the Danish Gambling Authority must ensure that the companies meet the criteria for obtaining a licence and are generally considered to be able to provide games in a professionally responsible manner.

The Danish Gambling Authority must supervise the game providers' administration of the games so that players are guaranteed a high level of safety when placing bets and gambling in online casinos. Among other things, the Danish Gambling Authority must supervise that the games provided by game providers are certified.

It is therefore also proposed to extend the current penal sanctions to the provision of games. This means that anyone who intentionally or grossly negligently provides games in Denmark without a licence under the Gambling Act shall be punishable by a fine or imprisonment.

2.2.2. Legal basis to issue injunctions and indictments

2.2.2.1. Existing law

It is currently only possible for the Danish Gambling Authority to make a police report or revoke a licence. The Danish Gambling Authority may give a warning or clarify the rules to the licence holder before making a report to the police. A warning only informs the recipient about the Danish Gambling Authority's interpretation of applicable law in a specific area. A warning is not a decision as it does not impose an obligation on the recipient to act. It is therefore not possible to appeal against a warning.

2.2.2.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

An extension of the Danish Gambling Authority's possible responses will both strengthen the Danish Gambling Authority's supervision and create a better basis for sanctioning infringements. A legal basis to impose injunctions and indictments can have a preventive effect in relation to the compliance of companies, because a genuine administrative decision is taken in a supervisory case. In addition, a legal basis will provide greater legal certainty for companies, which, among other things, will have the opportunity to appeal against the decisions taken by the Danish Gambling Authority, as well as other rights of parties such as the obligation to state reasons and the consultation of parties.

It is therefore proposed to introduce a legal basis for the Danish Gambling Authority to be able to decide on matters that are contrary to the Act, including that the Danish Gambling Authority must be able to order that the conditions be brought in order or cease immediately or within a specified time limit. The injunction may be issued orally if there is an imminent risk that the aim is jeopardised. The Danish Gambling Authority will also have the opportunity to issue an indictment in cases where an injunction does not make sense, e.g. because the gambling operator has corrected the situation in the meantime.

If an injunction is infringed, the Danish Gambling Authority will be able to revoke the licence.

The Danish Gambling Authority's decision on injunctions or indictments will be subject to administrative law and principles, e.g. the obligation to consult parties in Section 19 of the Public Administration Act. A decision on injunctions or indictments may be appealed to the National Tax Tribunal or the Tax Appeals Administration. An appeal against an injunction or indictment will have suspensory effect, unless it is a matter which must be brought in order immediately.

2.2.3 Publication of sanctions

2.2.3.1. Existing law

It follows from Section 63 of the Gambling Act that if an infringement is deemed not to result in a higher penalty than a fine, the Minister of Taxation, or the person authorised by the Minister of Taxation, may indicate that the case can be decided without judicial proceedings if the person concerned pleads guilty of the infringement and declares himself

prepared to pay within a specified period, which may be extended upon application, a fine specified in the declaration.

However, the right to issue administrative fine notices has not been used at this stage, and the Danish Gambling Authority is therefore not able to issue administrative fines.

The Danish Gambling Authority is currently not able to publish fine acceptances, sentences and partial sentences for infringements of the Gambling Act and regulations issued pursuant to the Gambling Act.

2.2.3.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

In order to create transparency about the Danish Gambling Authority's supervisory activities, transparency for players and thus increased consumer protection and to strengthen the preventive effect of sanctions, it is proposed that the Danish Gambling Authority be required to publish sanctions. The Danish Gambling Authority will then have to publish fine acceptances, sentences and partial sentences for infringements of the Gambling Act and regulations issued pursuant to the Gambling Act.

The Danish Gambling Authority is already subject to a publication obligation under the Anti-Money Laundering Act. The proposed publication scheme will be based on the publication regime in the area of money laundering. However, the proposed scheme will differ from the publication obligation imposed on the Danish Gambling Authority under the Anti-Money Laundering Act, where the Danish Gambling Authority publishes all responses adopted by the Danish Gambling Authority, including all decisions, injunctions and indictments and decisions to report a gambling operator to the police.

The publication will remain on the Danish Gambling Authority's website for 5 years. If the judgment is not final, or if it is appealed or revised, it will appear on the Danish Gambling Authority's website. If the case is closed with a full or partial acquittal judgment, the Danish Gambling Authority will have to remove information regarding the acquitting part of the case from the website.

2.2.4. Information on significant changes since the granting of the licence

2.2.4.1. Existing law

Licences for the offering of bets and the operation of online casinos currently contain a number of conditions which are set to ensure professional and financially reasonable operation. One of the conditions is that a licence holder must immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which the licence is granted.

In order to obtain a licence to offer games, a person or a company must meet the conditions described in Section 26 of the Gambling Act, including that one must not be convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector and must not have overdue debts to the public.

In relation to criminal offences, emphasis may be placed on facts committed outside Denmark, and special attention may also be paid to infringements of tax laws.

In relation to public debt, the debt is not due if a payment arrangement has been concluded with the recovery authority or if full security has been provided for the debt. Applicants shall have no overdue debts when they apply for a licence. The purpose is to ensure that taxpayers quickly experience a consequence of a lack of compliance.

If the claim is not transferred to the arrears collection authority or the claim is contested and is given suspensory effect by the arrears recovery authority, the debt is not due.

2.2.4.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

In order to underline the importance of the licence holder informing the Danish Gambling Authority on an ongoing basis of significant changes to the conditions according to which the Danish Gambling Authority has granted a licence, it is proposed to introduce specific provisions to this effect in the Gambling Act.

It is proposed that licence holders must immediately inform the Danish Gambling Authority if there are significant changes. Beneficial owners and members of the supervisory board or the board of directors are also proposed to be required to notify the Danish Gambling Authority immediately if they are convicted of a criminal offence that justifies an

immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.

Finally, it is proposed that managers in land-based casinos, gambling halls with gambling machines with winnings and shops where lottery tickets or bets are sold and employees of land-based casinos will be required to inform the Danish Gambling Authority immediately if they are convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector.

2.2.5. Legal basis to require proof of identity

2.2.5.1. Existing law

It follows from Section 34 of the Gambling Act that the receipt of stakes for games from persons under the age of 18 and other forms of arranging such persons' participation in gambling is not permitted. However, for land-based lotteries and class lotteries, cf. Sections 6 and 8, reception of stakes by persons over 16 years and other forms of arranging such persons' participation in the lottery is permitted. In addition, Section 22 of the Gambling Act states that persons under the age of 18 may not have access to gambling halls and may not play on gambling machines with winnings in restaurants.

The Danish Gambling Authority currently does not have a legal basis to require all necessary information from persons in a gambling hall or from buyers of games to ensure that gambling is not offered to persons below the age limits.

2.2.5.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

It is difficult to monitor whether young people under the age of 18 are in a gambling hall where there is no possibility for the Danish Gambling Authority to require proof of identity from the players.

It is therefore proposed that the representatives of the Danish Gambling Authority, for the purpose of supervising the age requirements in Sections 22 and 34, will have the opportunity to require all necessary information from persons in a gambling hall and from buyers of games.

2.3. Legal basis for increased data processing

2.3.1. Existing law

It follows from Section 41 of the Gambling Act that the Minister of Taxation is authorised to lay down rules on, inter alia, data retention. This

provision allows the Danish Gambling Authority to use data for the modelling of player behaviour and gambling operator behaviour, including the profiling of groups of players, as well as to provide the Danish Gambling Authority with information on the behaviour of players and gambling operators, among other things.

2.3.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

It is proposed to introduce a separate legal basis for the processing of data for the purpose of fulfilling the aims of the Gambling Act and preventing problem gambling and criminal activities. The provision is proposed in order to prevent any doubt as to the basis for processing and for reasons of transparency regarding which data the Danish Gambling Authority can process.

With the proposed scheme, the Danish Gambling Authority will have access to process collected data, including profiling, combining and disclosure of data for the purpose of fulfilling the aims of the Act of keeping the consumption of gambling at a moderate level, protecting young people and other vulnerable persons from being exploited through gambling or developing gambling addiction, protecting players by ensuring that gambling is provided in a fair, accountable and transparent manner and ensuring public order and preventing gambling from supporting criminal activities. Access will also apply in relation to compliance with other legislation, e.g. the Danish Gambling Authority's supervision under the Anti-Money Laundering Act.

Furthermore, it is proposed to provide the Danish Gambling Authority with the legal basis to require licence holders to submit information for the Danish Gambling Authority's unique identification of the player, a unique player ID, in order to be able to compare a player's activity across licence holders and thus support the licence holders' awareness obligation and contribute to the prevention of e.g. money laundering and collusion.

The proposal should be seen in conjunction with point 2.1 on strengthened action against match fixing.

Regarding the relationship with the GDPR and the Danish Data Protection Act, reference is made to 3 of the general comments on the Bill.

2.4. Changed fees for gambling machines

2.4.1. Existing law

The Danish Gambling Authority currently charges a fee per gambling machine with winnings for a calendar year. The fee must be notified and paid no later than at the end of January.

If a gambling machine with winnings is to be inspected as a consequence of changes made to the gambling machine, the gambling machine is deemed to be newly created and a full fee is payable. If a gambling operator installs and puts a new gambling machine with winnings into operation during the year, a full fee is also payable for the machine.

2.4.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

It is proposed that the annual fee for supervision be changed from a fee per gambling machine to fixed fees where the fee depends on the licence holder's annual taxable gambling revenue.

The fee must be paid no later than 1 month after the licence enters into force and thereafter annually at the end of January. The amount of the fee will depend on the amount of gambling revenue.

By changing the annual fee per gambling machine with winnings into a single revenue-based annual fee per licence holder, it becomes more flexible for a licence holder to change or expand the offer of games in the gambling machines and to inspect the gambling machines in connection with updating, errors or constructive changes, thereby consolidating the security of gambling machines during the year.

2.5. Various adjustments to the gambling sector

2.5.1. Turnover limit for revenue-restricted licences, calculation of sponsored winnings and separate licence for guessing competitions through SMS.

2.5.1.1. Existing law

It is now possible to offer online casinos or bets with a revenue-restricted licence. revenue-restricted licences have a limited licence period and permitted taxable gambling revenue. The licence period is limited to a maximum duration of 1 year and the taxable gambling revenue must not exceed DKK 1,000,000. For the licence, a fee of DKK 50,000 (2010 level) is paid and if the application is rejected, DKK 25,000 will be refunded to the applicant.

The taxable gambling revenue is gross gambling revenue. Gross gambling revenue is defined as winnings deducted from deposits. There are no rules on how sponsored winnings are to be included in the winnings.

There is currently no restriction on the maximum turnover for holders of a licence for a revenue-restricted licence

2.5.1.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

The original intention of the possibility of revenue-restricted licences was to allow small gambling operators to try out the market under lighter conditions than a normal licence. However, it is proposed that the scheme be adjusted to ensure that it is not misused.

Some gambling operators currently use one-year revenue-restricted licences, as a fixed form of licence and choose not to apply for a large licence, which can generally be granted for up to 5 years. Therefore, the gambling operator simply applies for a new revenue-restricted licence when the other expires. The licence is therefore used not only to test the market, but as a less burdensome licence form.

In addition, it is seen that sponsored winnings are used, where the entire sponsored value, and not just the gambling operator's expenses, are deducted from the deposit, resulting in lower revenue. It is thus possible to maintain the revenue-restricted licence, even if the turnover is high. It is therefore proposed to limit the use of revenue-restricted licences by reducing the period of use and permitted turnover of the licence. Therefore, a requirement shall be inserted that, in addition to the requirement that the gambling revenue must not exceed DKK 1,000,000, the turnover of games must not exceed DKK 10,000,000.

By setting the limit of DKK 10,000,000 for the gambling turnover, it is ensured that the size of the company is consistent with the supervisory fee that the Danish Gambling Authority has at its disposal in connection with a revenue-restricted licence.

In addition, it is proposed that winnings in cash or in kinds should be calculated at the actual expense of the winnings. Thus, sponsored winnings in cash or in kinds must be recognised at the actual expense of the licence holder for the individual winnings. This gives a more realistic picture of the gambling operator's real revenue.

It is also proposed that guessing competitions through SMS be separated into an independent licence form and that the rules will be the same as for a revenue-restricted licence, since guessing competitions through SMS are of the same temporary nature as games offered with a revenue-restricted licence. This means that it is proposed that the licence period will be limited to a maximum of 1 year. It is proposed that the taxable gambling revenue must not exceed DKK 1,000,000, and that the gambling turnover must not exceed DKK 10,000,000. It is also proposed that a fee of DKK 50,000 be paid to the Danish Gambling Authority, of which DKK 25,000 must be refunded to the applicant if the application is rejected or refused, which also corresponds to the fee for obtaining a revenue-restricted licence.

Finally, it is proposed to derogate from the requirement that the annual report must be prepared by an externally accredited company, as the financial burden of using accredited companies is not considered reasonable for the revenue-restricted and turnover-restricted licences.

2.5.2. Implementation of the Financial Action Task Force's recommendation on beneficial owners

2.5.2.1. Existing law

Denmark has been a member of the Financial Action Task Force (FATF) since 1991. FATF is a worldwide organisation of more than 200 countries and jurisdictions committed to having their respective fight against money laundering, terrorist financing and proliferation financing (financing of proliferation of weapons of mass destruction) evaluated by assessors supported by the FATF Secretariat.

It follows from FATF Technical Recommendation No 28.1.b that competent authorities should take the necessary legal or regulatory measures to prevent criminals or their associates from holding, or being the beneficial owner of, a significant or controlling interest, or holding a management function in a company.

The current practice of the Danish Gambling Authority is that companies applying for a licence to offer games must identify and submit information about the company's beneficial owners, in order for the Danish Gambling Authority to assess whether a company with games will be able to operate in a professional and financially responsible manner, cf. Sections 28 and 29 of the Gambling Act.

2.5.2.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

The concept of ‘beneficial owners’ is not explicitly mentioned in Sections 28(1) and 29(2) of the Gambling Act, which deal with the requirements for applicants applying for a licence to offer games, including the requirement for applicants to engage in gambling activities in an economically and professionally responsible manner.

It is therefore considered necessary to insert the concept of ‘beneficial owners’ in the Gambling Act in order to clarify that beneficial owners are subject to an assessment under the Gambling Act and the requirements for applicants applying for a licence to offer games, including the requirement for applicants to engage in gambling activities in an economically and professionally responsible manner.

3. Relationship to the GDPR and the Danish Data Protection Act

The Danish Gambling Authority processes information about citizens and companies. The Danish Gambling Authority is the data controller for the processing of the personal data received by the Danish Gambling Authority.

Regarding the proposals for strengthened action against match fixing, publication of sanctions, information on significant changes since the granting of the licence and legal basis for increased data processing, the GDPR applies to the processing of personal data. The GDPR is supplemented by the Danish Data Protection Act.

3.1. Strengthened action against match fixing

It is proposed by the scheme in point 2.1 of the general comments to the Bill that in order to strengthen the action against match fixing (hereinafter referred to as collusion), the Danish Gambling Authority may require licence holders to provide information on collusion. It is also proposed that the Minister of Taxation may lay down rules on preventive measures against collusion and introduce a notification obligation for licence holders towards the Danish Gambling Authority. Finally, it is proposed that the Danish Gambling Authority may exchange necessary information on collusion with licence holders, and other Danish and foreign authorities and entities. The relationship of the various elements to the GDPR and the Danish Data Protection Act is discussed below.

3.1.1. The licence holder's submission and receipt by the Danish Gambling Authority of information necessary for the detection or investigation of collusion

It is proposed that the Danish Gambling Authority may require licence holders to provide information about a player's behaviour and identity, which is necessary for the detection or investigation of collusion, cf. the proposed Section 12(1). In this context, the Danish Gambling Authority will be the data controller of the information. The scheme will, among other things, allow the Danish Gambling Authority to obtain information about a time for setting up a player account, identification information, including name, address and social security number or other similar information, if the person concerned does not have the players' social security number or payment information.

In addition, it is proposed that the Minister of Taxation may lay down rules on preventive measures against collusion as well as notification obligations for licence holders, cf. the proposed Section 12(4). The authorisation gives the Minister of Taxation the opportunity to ensure that the Danish Gambling Authority receives necessary information, e.g. in case of suspected collusion and laying down rules that limit the risk of collusion.

The Danish Gambling Authority and the licence holders' legal basis for processing the activities mentioned in Article 6(1)(e) of the GDPR, according to which processing of personal data shall be lawful, if processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller.

Article 6(2) of the GDPR provides a national margin of manoeuvre for Member States to introduce more specific provisions to adapt the application of the rules of the Regulation with regard to processing for compliance with point (e) of paragraph 1 of Article 6 by determining more precisely specific requirements for the processing and other measures to ensure lawful and fair processing. According to Article 6(3), the basis for the processing referred to in point (e) of paragraph 1 of Article 6 must be laid down in Union or national law.

The Bill introduces a national special rule for the processing of non-sensitive personal data.

The scheme is considered necessary to provide the Danish Gambling Authority with a tool to collect information to detect, investigate, prevent and combat collusion. Combating collusion is considered to be of public interest. The purpose of the notification obligation is to prevent and disclose information for the purpose of the Danish Gambling Authority or other authorities and entities' investigations of collusion.

Since, under the proposed provision, the personal data are collected from persons other than the data subject himself, the data controller – in this case the Danish Gambling Authority – will in principle have to inform the data subject in accordance with the rules laid down in Article 14 of the GDPR. It follows from Article 15 of the GDPR that the data subject shall have the right to obtain from the controller confirmation as to whether or not personal data concerning him or her are being processed.

It follows from the proposed Section 12(3) that Articles 14 and 15 of the GDPR do not apply to the processing of personal data by the Danish Gambling Authority and the licence holder when the data have been disclosed in accordance with (1) and (4). The provision must ensure that the Danish Gambling Authority and the licence holder do not have an obligation to inform the data subject that a personal data is sent and received, and the data subject does not have the right to access the said information.

It follows from Article 23(1)(d) of the GDPR that Member States may by law derogate, inter alia, from the right of access of a data subject and the data controller's information to be provided where such a restriction is a necessary and proportionate measure in a democratic society to safeguard the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, including the safeguarding against and the prevention of threats to public security.

The purpose of the notification obligation is to prevent and disclose information for the purpose of the Danish Gambling Authority or other authorities and entities' investigations of collusion. It is considered that the purpose is very likely to be jeopardised if the data subject is informed about the disclosure of information from the licence holder to the Danish Gambling Authority in order to investigate collusion.

In relation to Article 23(2) of the GDPR, the purpose of the processing of the data is to prevent collusion, in accordance with the aims of the

Gambling Act to prevent gambling from supporting criminal activities, and that the proposal concerns all types of personal data received by the Danish Gambling Authority under this Act, cf. Article 23(2)(a-c).

The Danish Gambling Authority is obliged to record and archive all information received under the Act in accordance with the general rules for state authorities in the Public Information Act and the Archives Act, cf. Article 23(d) and (f). The Danish Gambling Authority will be the data controller in relation to this information, cf. Article 23(2)(e).

A licence holder may, in connection with either establishing a customer relationship or when receiving stakes as part of a bet, inform the data subject about the restriction of the person's right of access to information where there is a presumption of collusion, when the licence holder informs the Danish Gambling Authority, just as a licence holder can make the player aware that the licence holder is obliged to share gambling transactions with the Danish Gambling Authority.

3.1.2. List of sportspersons

It is proposed in Section 12(4) that the Minister of Taxation should be authorised to lay down rules on preventive measures against collusion and notification obligations for licence holders towards the Danish Gambling Authority.

The provision will allow the Minister of Taxation to lay down rules requiring the Danish Gambling Authority to keep a register of sportspersons or other actors who have the possibility of influencing the outcome of a sporting event, a so-called sportsperson list. The register will have to be used from the establishment of the customer relationship with the licence holder and be used to make the licence holder aware that the customer has the opportunity to influence the outcome of a sporting event where he may have an influence. The National Olympic Committee and Sports Confederation of Denmark and other relevant organisations or the like will be able to provide information for the purpose of a register. The information contained in such a register must not be the sole basis for a decision by the licence holder to terminate a customer relationship or to restrict a player beyond what is proportionate in relation to the player's sport.

The processing of personal data in the register must be processed in accordance with the GDPR. The Danish Gambling Authority may process

data in accordance with Article 6(1)(e) of the GDPR. The Danish Gambling Authority will be the data controller in relation to this information. Other entities will be data controllers to the extent that they process the data (e.g. by posting in the register).

As a data controller, the Danish Gambling Authority will in principle have to inform the persons in the register that they appear in the register in accordance with the information to be provided in Article 14 of the GDPR. The Danish Gambling Authority's information to be provided for the processing of the data is exempted under Article 14(5)(b) and (c), since the Danish Gambling Authority does not have identification data of persons appearing in the register and the criteria for being covered by the register must be objectively described in the Order.

The Danish Gambling Authority will inform about the Danish Gambling Authority's privacy policy, the right to be deleted and the Danish Gambling Authority's contact person via relevant channels, e.g. website and newsletters, and will thus create transparency about the processing, cf. the basic principle in Article 5(1)(a) of the GDPR.

The purpose of the list of sportspersons will be that persons who may have an influence on sporting events are not allowed to use their influence in collusion. This consideration will be relevant for a period after the person no longer meets the criteria to be included in the sportsperson list. It is therefore considered sufficient for the sportsperson list to be updated twice a year. In addition, persons who no longer meet the criteria will have the right to be deleted, which will be done at their request, after which an updated list of sportspersons will be drawn up immediately after deletion.

As a data controller, the Danish Gambling Authority will have to comply with additional obligations relating to risk assessment, updating and deletion deadlines.

3.1.3. The Danish Gambling Authority's exchange of information on collusion with licence holders and other Danish and foreign authorities and entities

It is proposed that the Danish Gambling Authority may exchange necessary information on collusion with licence holders and other Danish and foreign authorities and entities. Article 14 of the GDPR does not apply to the Danish Gambling Authority's exchange of information, cf. the proposed Section 12a(1).

The Danish Gambling Authority may process data pursuant to Article 6(1) (e) of the GDPR. Article 6(2) of the GDPR provides a national margin of manoeuvre for Member States to introduce more specific provisions to adapt the application of the rules of the Regulation with regard to processing for compliance with point (e) of paragraph 1 of Article 6 by determining more precisely specific requirements for the processing and other measures to ensure lawful and fair processing. According to Article 6(3), the basis for the processing referred to in point (e) of paragraph 1 of Article 6 must be laid down in Union or national law.

The provision is considered necessary to ensure that the Danish Gambling Authority can share personal data in order to ensure that the Danish Gambling Authority secures all necessary information about collusion and to support the Danish Gambling Authority's role as secretariat for the National Platform for the coordination of the fight against the manipulation of sports competitions in Denmark.

It is not intended that the Danish Gambling Authority will share personal data with licence holders that go beyond the personal data contained in the sporting event at which the licence holder has offered bets. This means, for example, that the Danish Gambling Authority may share information on two tennis players who play a match that can be bet on, but that the provision does not include disclosure to licence holders of information about the players (customers) who have bet on the event.

The above limit on the sharing of information does not relate to cases where the information is shared with an authority with investigatory powers or entities charged with investigating collusion. Such an entity could be, for example, a National Platform or a main sports organisation.

This information may contain personal data that has not been collected from the data subject and which is processed in the form of a transfer to licence holders, or other Danish or foreign authorities or entities, of which the Danish Gambling Authority will have to inform the data subject in accordance with Article 14 of the GDPR.

This provision will only concern the disclosure of information by the Danish Gambling Authority for the prevention, detection and investigation of collusion in accordance with Article 23(1)(d) of the GDPR. The authorities and entities receiving information from the Danish Gambling

Authority will be obliged to ensure that their processing of data is carried out in accordance with data protection law in connection with their processing of the data.

In relation to Article 23(2) of the GDPR, the purpose of the exchange of information is to prevent collusion in accordance with the aim of the Gambling Act of preventing gambling from supporting criminal activities, and the proposal concerns all types of personal data exchanged under this Act, cf. Article 23(2)(a-c).

The Danish Gambling Authority is obliged to record and archive all information received under the Act in accordance with the general rules for state authorities in the Public Information Act and the Archives Act, cf. Article 23(d) and (f). The Danish Gambling Authority, licence holders and other Danish and foreign authorities and entities will be data controllers in relation to the information received, cf. Article 23(2)(e).

3.1.4. Exchange of information necessary to prevent collusion between members of National Platforms

It is proposed that members of the National Platform for the coordination of the fight against the manipulation of sports competitions in Denmark in Denmark, regardless of confidentiality, may disclose information to authorities, companies and entities participating in the national Danish or a foreign platform to combat collusion, if the information is necessary to prevent and combat collusion, cf. the proposed Section 12a(2).

The members of the National Platform may process data under Article 6(1) (e) of the GDPR. Article 6(2) of the GDPR provides a national margin of manoeuvre for Member States to introduce more specific provisions to adapt the application of the rules of the Regulation with regard to processing for compliance with point (e) of paragraph 1 of Article 6 by determining more precisely specific requirements for the processing and other measures to ensure lawful and fair processing. According to Article 6(3), the basis for the processing referred to in point (e) of paragraph 1 of Article 6 must be laid down in Union or national law.

The Bill introduces a national special rule for members of the National Platform for the processing of non-sensitive personal data.

The processing of data for the members of the National Platform will be necessary for a task in the public interest carried out by the members of the National Platform to combat collusion.

The provision is considered to be proportionate to the legitimate objectives pursued and to respect the essence of the right to data protection, as the processing is limited to the disclosure of data necessary to prevent or combat collusion.

3.1.5 Derogation from the right of access when information necessary to prevent or combat collusion is exchanged

It is proposed that authorities, companies or entities receiving confidential information on collusion shall be liable under Sections 152–152e of the Criminal Code to keep the received information secret. In case of disclosure to foreign authorities or entities, it is a requirement that the recipient is subject to an equivalent professional secrecy, cf. the proposed Section 12a(3). Under the proposed Section 12a(4), the professional secrecy will also apply to the disclosure of information to the natural or legal person to whom the information relates, notwithstanding any legal obligation to disclose the information to that person under other legislation, unless the party providing the information consents to the disclosure of the information, according to which the general rules applicable to the receiving authority or entity apply, including the right of access under Article 15 of the GDPR.

It follows from Article 15 on the right of access by the data subject that the data subject shall have the right to obtain from the controller confirmation as to whether or not personal data concerning him or her are being processed, and, where that is the case, access to the personal data and information covered by Article 15(a-h). The proposed provision would therefore restrict the right of access.

The proposed provision concerns authorities, companies or entities receiving confidential information on collusion, in accordance with Article 23(1)(d) of the GDPR.

The purpose of the scheme is to ensure that necessary information can be exchanged in order to prevent or combat collusion between the Danish Gambling Authority, licence holders and other Danish and foreign authorities and entities. Given that the aim of the scheme for the exchange of information is jeopardised if a data subject is informed about the processing of the information necessary to prevent and combat collusion, the scheme is deemed to comply with Article 23(1)(d).

In relation to Article 23(2) of the GDPR, the purpose of the exchange of information is to prevent collusion, in accordance with the Gambling Act's purpose to prevent gambling from supporting criminal activities, and that the proposal concerns all types of personal data exchanged under this Act, cf. Article 23(2)(a-c).

The Danish Gambling Authority is obliged to record and archive all information received under the Act in accordance with the general rules for state authorities in the Public Information Act and the Archives Act, cf. Article 23(d) and (f). The Danish Gambling Authority, licence holders and other Danish and foreign authorities and entities will be data controllers in relation to the information received, cf. Article 23(2)(e).

3.2. Legal basis for increased data processing

It is proposed that the Danish Gambling Authority be granted a legal basis to process collected data, including for profiling, combining and disclosing data, for the purpose of fulfilling the aims of the Gambling Act. Access also applies in relation to compliance with other legislation, cf. the proposed Section 46a(1).

The terminology 'collected data' must be interpreted broadly and covers, among other things, the data collected by the Danish Gambling Authority from licence holders, as well as the data processed by the Danish Gambling Authority in connection with the supervision of licence holders' compliance with the gambling legislation. The proposed provision allows the Danish Gambling Authority to process collected data for various purposes, while continuing to take into account the aims of the Gambling Act. The processing of data shall, among other things, contribute to the production of statistics, research and knowledge gathering. The proposed provision allows the Danish Gambling Authority to use data for the modelling of the behaviour of players and licence holders, including the profiling of groups of players, as well as to provide the Danish Gambling Authority with information on the behaviour of players and licence holders, among other things.

In addition, the proposed provision will allow the Danish Gambling Authority to use the collected data to gain further knowledge of responsible gambling by using data to develop algorithms and programs that can contribute to improving the supervision of licence holders' compliance with the gambling legislation, while ensuring better protection for players.

In relation to compliance with other legislation, the proposed legislation must ensure that information, including gambling data, can be used to supervise compliance with other legislation where the Danish Gambling Authority is vested with supervisory competence, such as under the Anti-Money Laundering Act.

All processing of personal data derived from the collected data is covered by the provision and must comply with Article 5(1)(b) of the GDPR and must be processed on the basis of the exercise of the authority of the Danish Gambling Authority pursuant to Article 6(1)(e) of the GDPR. According to Article 6(2) and (3) of the GDPR, special national rules may be established to adapt the application of, inter alia, Article 6(1)(e) of the GDPR.

The processing of personal data under the proposed Section 46a(1) may take place within the framework of Article 6(1)(e) of the Regulation. This is because the Danish Gambling Authority's processing of the data will be necessary for the Danish Gambling Authority's tasks in the gambling sector.

The provision is considered to be proportionate to the legitimate objectives pursued and to respect the essence of the right to data protection. This is due to the limit of the provision to fulfilling the aims of the Gambling Act, namely: 1) keeping the consumption of gambling activities at a moderate level; 2) protecting young people or other vulnerable persons from being exploited through gambling or developing gambling addiction; 3) protecting players by ensuring that gambling is provided in a fair, responsible and transparent manner; and 4) ensuring public order and preventing gambling from supporting criminal activities.

It cannot be excluded that information on gambling behaviour, gambling patterns, etc. may constitute data covered by Article 9 of the GDPR on the processing of special categories of data to the extent that the data relate to the physical or mental health of a natural person. The Danish Gambling Authority's processing of this data is based on Article 9(2)(g) of the GDPR because the processing is necessary for reasons of substantial public interest on the basis of national law.

The provision allows the Danish Gambling Authority to process in the form of combining and profiling of players. The Danish Gambling

Authority will be able to combine gambling data to profile players in order to be able to separate licence holders with players with gambling patterns that may indicate a problematic relationship with gambling, e.g. gambling at night or gambling close to payday. In addition, the combination of gambling data can be used to extract general knowledge about the gambling market and gambling behaviour in order to adapt the Danish Gambling Authority's supervision.

It follows from Article 22 of the GDPR that the data subject shall have the right not to be subject to a decision based solely on automated processing, including profiling, which produces legal effects concerning him or her or similarly significantly affects him or her. Players will not be subject to a decision based on the profiling, as the Gambling Act does not regulate players, but the offer of games itself. The Danish Gambling Authority's legal basis for processing is therefore also limited to the Danish Gambling Authority's obligation to supervise the licence holders' offering of games, and therefore the Danish Gambling Authority will not be able to contact players based on the profiling, but can only adapt the supervision of licence holders. The profiling is therefore considered to be in accordance with Article 22 of the GDPR.

3.3. Publication of fine acceptances, sentences and partial sentences for infringements of the gambling legislation

It is proposed that fine acceptances, sentences and partial sentences for infringements of the Gambling Act and regulations issued pursuant to the Gambling Act should be published by the Danish Gambling Authority on the Danish Gambling Authority's website. Publication must include the name of the company or the sole proprietorship, cf. the proposed Section 63 a.

Under Section 27(1)(1) of the Public Administration Act, the person acting within the public administration is subject to professional secrecy, cf. Sections 152 and 152c-152f of the Criminal Code, with regard to information about individuals' private information, including financial information. The professional secrecy under Section 27(1)(1) of the Public Administration Act shall also apply with regard to sole proprietorships.

Information about natural persons' criminal offences is confidential information covered by the professional secrecy in Section 27(1)(1) of the Public Administration Act, whereas information about legal persons' criminal offences is not subject to equivalent professional secrecy.

Disclosure of information about natural persons' criminal offences would in principle be contrary to the professional secrecy laid down in Section 27(1)(1) of the Public Administration Act and, in some cases, Section 17 of the Tax Administration Act, as well as publication in principle would also be contrary to Section 8 of the Danish Data Protection Act, since information on the infringement of the Gambling Act by natural persons will be regarded as information on criminal offences covered by Section 8 of the Danish Data Protection Act, which is based on Article 10 of the GDPR. It follows from Report 1516/2010 on the publication of control results, decisions, etc. by public authorities that 'only in rare cases should there be arrangements for systematic publication of natural persons. Such rare cases are likely to occur in particular in the case of natural persons engaged in commercial activities on the same market and under the same conditions as legal persons.'

It follows from Section 8 of the Danish Data Protection Act that no data about criminal offences may be processed on behalf of a public administrative authority, unless such processing is necessary for the performance of the tasks of the authority. The information may not be disclosed unless the disclosure is necessary for the performance of the activities of an authority or required for a decision to be made by that authority, cf. Section 8(2)(3) of the Danish Data Protection Act. The publication of fine acceptances, sentences and partial sentences for infringements of the Gambling Act and regulations issued pursuant to the Gambling Act is considered necessary in order to increase openness and transparency regarding the Danish Gambling Authority's supervisory activities and to strengthen compliance with the gambling legislation.

The provision in the Bill concerns the publication of companies, etc. (legal persons) and sole proprietorships on the Danish Gambling Authority's website, indicating the name of the legal person. As a general rule, this would be a infringement of the gambling legislation by legal persons.

The GDPR treats sole proprietorships as natural persons. The provision therefore provides the legal basis for the publication of fine acceptances, sentences and partial sentences for infringements of the Gambling Act by sole proprietorships.

In the gambling sector, licences may be granted for the offering of games to companies, etc. (legal persons), including sole proprietorships. This means that a licence for the offering of games on, for example, gambling

machines with winnings, can be granted to both a sole proprietorship and a company, etc. A disclosure of criminal offences must ensure transparency with regard to infringements and also have a preventive effect in relation to future infringements of the gambling legislation across the individual gambling areas and regardless of the legal form of the licence holders or the company or size of the licence holders. In order to ensure that there is no discrimination between sole proprietorships and other legal persons, disclosure will therefore also have to take place in the event of an infringement of the Gambling Act by sole proprietorships, in accordance with Section 8(2)(3) of the Danish Data Protection Act.

4. Financial and implementation impact on the public sector

4.1. Financial impact on the public sector

Overall, the proposal is not deemed to have a significant financial impact on the public sector.

The proposal to increase the annual supervisory fee for licence holders for the offering of bets and online casinos will to a limited extent increase the price of bets and online casinos, which may result in a limited decrease in turnover. If there is a limited decrease in turnover, this will result in a lower income to the State in the form of reduced revenue from taxes on bets and online casinos, which is however not deemed to be significant.

The proposal to introduce licences for providers will to a limited extent increase the price of bets and online casinos. This could lead to a limited decrease in turnover. If there is a limited decrease, this will result in a lower income for the State in the form of reduced revenue from taxes on bets and online casinos, which is however not deemed to be significant.

The proposal to introduce a new fee structure for gambling machines with winnings makes it more attractive for installers to replace machines, which may lead to a limited increase in turnover. If there is a limited increase in turnover, this will result in an additional income to the State in the form of increased revenue from the tax on gambling machines, which is however not deemed to be significant.

The other parts of the Bill are not considered to have any financial impact on the public sector.

4.2. Implementation impact on the public sector

The Bill's initiative on match fixing, unique player ID and event information and injunctions entails expenses in the Danish Gambling

Authority in the order of DKK 0.8 million in 2023, DKK 2.2 million in 2024, DKK 4.7 million in 2025, DKK 5.2 million in the years 2026–2031 and DKK 3.9 million in 2032 and onwards. The financing of these expenses must be seen in relation to existing fees and an increase thereof. The increase is in the order of DKK 1.3 million in 2024 and DKK 3.5 million in 2025 and onwards. In addition, expenses of DKK 0.8 million in 2023 and DKK 0.5 million in 2024 are covered by the Danish Ministry of Taxation's grant-financed framework. The unique player ID and event information initiative has an amortisation period of eight years, so revenue will eventually exceed costs. This can be taken into account for future fee setting.

The Bill's initiative on provider licences involves tasks in the Danish Gambling Authority in the order of DKK 1.3 million in 2024, DKK 2.6 million in the years 2025–2031 and DKK 2.4 million in 2032 and onwards. These expenses are financed by a new fee introduced and imposed on the holders of the provider licences. The new fee corresponds to the expenses of carrying out the task, but as a result of an amortisation period of eight years, revenue will eventually exceed costs. This can be taken into account for future fee setting.

Considered separately, the Bill is assessed to have an administrative impact on the Danish Tax Appeals Administration in the order of DKK 0.8 million in 2024, DKK 1.7 million in 2025 and DKK 0.8 million in 2026 and onwards.

There may be costs for the scheme of payment of expenses, which is administered by the Danish Tax Agency. The expenses are estimated to be of a minor nature.

The Bill is not considered to have any impact on municipalities and regions.

As regards the seven principles of digitised legislation, it should be noted that the provisions of the Bill have been drafted as simple and clear as possible in accordance with principle 1. Among other things, the proposal supports digital communication (principle 2) by using an already existing digital solution for communication with licence holders, as well as a digital solution for handling approved games in relation to game providers. However, as regards principle 3 of enabling full or partial automatic processing, it should be noted that the processing of the application for a provider licence will require manual processing, since the licence is granted on the basis of an estimate of whether the provider will be able to

deliver games in a professionally responsible manner. In accordance with principle 4, the same concepts have been used as far as possible in the gambling sector. In relation to fees on gambling machines with winnings and when reporting unique player ID and event information where new data must be reported, they are of the same nature and in the same format as the data already provided by licence holders to the Danish Gambling Authority. All incoming data is stored and processed in the Danish Gambling Authority's IT system and in accordance with the rules and procedures implemented (principle 5). In addition, the methods of transmission already used by the Danish Gambling Authority for communication with licence holders (principle 6) will also be used. The Bill's measures on unique player ID/event information and licence requirements from game providers aim to enrich and streamline the supervision of gambling, thereby preventing fraud and errors in digital control in accordance with principle 7.

In the context of the proposed scheme of gathering event information, the Danish Gambling Authority may, as part of its supervision and as secretariat for the National Platform for the coordination of the fight against the manipulation of sports competitions, receive different notifications at events where collusion is suspected. For example, an alert may come regarding a handball match in Serie 2 (7th Danish division), where the alert will contain information that many have bet on a particular player receiving a yellow card. It is proposed that licence holders report data to the Danish Gambling Authority, which will help the Danish Gambling Authority to investigate the suspicious bet. With the proposal, the Danish Gambling Authority will be able to require licence holders to provide data in fixed formats on country, sport and start time. When the Danish Gambling Authority subsequently searches data on handball, Denmark and the relevant date, there will be so few results that the Danish Gambling Authority can freely search the rest.

5. Financial and administrative impact on business, etc.

5.1. Financial impact on business, etc.

The proposal to introduce licence requirements for gambling providers who are providers of online casino games or bets will require these providers to pay an application fee and a supervisory fee. Assuming that the current number of providers is maintained at an unchanged level, the total annual payment of fees will amount to approximately DKK 2.6 million. It is expected that the providers' fee payments are fully passed on to consumers in the form of higher prices.

The proposal to increase the annual supervisory fees of licence holders for the offering of bets and online casinos is expected to result in an increased expense for licence holders. At first sight, the increase in annual supervisory fees is expected, all other things being equal, to lead to an overall higher expenditure for licence holders of approximately DKK 3.5 million. It is expected that the increased expenses of fees are fully passed on to consumers in the form of higher prices.

Overall, the proposal to introduce a new fee structure for gambling machines with winnings is expected to result in an unchanged cost for holders of licences for the offering of gambling machines with winnings. However, some licence holders can be expected to pay a higher fee, while others will have to pay a lower fee than is the case today.

The other parts of the Bill are not considered to have any financial impact on business.

5.2. Administrative impact on business

The Bill is considered to have an administrative impact on business. The impact consists of a number of new administrative burdens and facilitations. The overall impact is estimated to be less than DKK 4 million, which is why it is not quantified.

The Innovation and Entrepreneur Check is not considered relevant to the Bill as the proposal does not affect the ability of companies or entrepreneurs to test, develop and apply new technologies and innovation.

6. Administrative impact on citizens

The Bill is not considered to have any administrative impact on citizens.

7. Climate impact

The Bill is not considered to have any climate impact.

8. Impact on the environment and nature

The Bill is not considered to have any impact on the environment or nature.

9. Relationship to EU law

The Bill is not considered to contain any aspects of EU law. However, the Bill must be notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council (Information Procedure Directive).

10. Consulted authorities and organisations, etc.

The Bill was sent for consultation to the following authorities and organisations, etc., in the period from 3 November 2023 to 1 December 2023: Advokatsamfundet (Danish Bar Association), Arbejderbevægelsens Erhvervsråd (Economic Council of the Labour Movement), Borger- og retssikkerhedschefen i Skatteforvaltningen (The Danish Tax Agency’s Director of Legal Protection, CEPOS, Cevea, Danmarks Idrætsforbund (The National Olympic Committee and Sports Confederation of Denmark), Dansk Automat Branche forening, Dansk Erhverv (Danish Chamber of Commerce, Dansk Erhverv and Galop Union (Union of the Danish Federation of Trotting Races and the Danish Jockey Club), Danske Advokater (The Association of Danish Law Firms), Dataetisk Råd (the Data Ethics Council), Datatilsynet (The Danish Data Protection Agency), DGI, DI, Digitaliseringsstyrelsen (Agency for Digital Government), Erhvervsstyrelsen – Område for Bedre Regulering (OBR) (The Danish Business Authority, Area for Better Regulation), Finans Danmark, Foreningen Danske Revisorer (Association of Danish Accountants), FSR - danske revisorer (FSR - Danish Auditors), Justitia, Kasinoforeningen (Casino Association), Kraka, Landbased Gambling Association Denmark (LGA), Landsskatteretten (The National Tax Tribunal), Producentforeningen, Skatteankesforvaltningen (Tax Appeals Administration), SPILLEBRANCHEN, SRF Skattefaglig Forening, Statsadvokaten for Særlig Kriminalitet (State Attorney for Special Crimes) and Teleindustrien.

11. Summary table

	Positive impact/lower expenditure (if yes, please specify extent/if no, enter ‘None’)	Negative impact/higher expenditure (if yes, please specify extent/if no, enter ‘None’)
Financial impact on the State, municipalities, and regions	The proposal to introduce a new fee structure for gambling machines with winnings is estimated to generate an additional income for the State in the form of increased revenue from the tax on gambling machines, which is however not deemed to be significant.	The proposal to introduce licence requirements for providers is estimated to result in a lower income for the State, which is however not deemed to be significant. The proposal to increase the annual supervisory fee for licence holders for bets and online casinos is deemed to result in a lower

		<p>income for the State, which is however not deemed to be significant.</p>
<p>Implementation impact on the State, municipalities, and regions</p>	<p>The financing of match fixing expenses, unique player ID and event information and injunctions must be seen in connection with existing fees and an increase thereof. The increase is in the order of DKK 1.3 million in 2024 and DKK 3.5 million in 2025 and onwards. The unique player ID and event information initiative has an amortisation period of eight years, so revenue will eventually exceed costs. This can be taken into account for future fee setting.</p> <p>The expenses for provider licences shall be financed by a new fee, which shall be introduced and imposed on the holders of the provider’s licences. The new fee corresponds to the expenses of carrying out the task, but as a result of an amortisation period of eight years, revenue will eventually exceed costs. This can be taken into account for future fee setting.</p> <p>The Bill is not considered to have any impact on municipalities and regions.</p>	<p>The Bill’s initiative on match fixing, unique player ID and event information and injunctions entails expenses in the Danish Gambling Authority in the order of DKK 0.8 million in 2023, DKK 2.2 million in 2024, DKK 4.7 million in 2025, DKK 5.2 million in the years 2026–2031 and DKK 3.9 million in 2032 and onwards.</p> <p>The Bill’s initiative on provider licences involves tasks in the Danish Gambling Authority in the order of DKK 1.3 million in 2024, DKK 2.6 million in the years 2025–2031 and DKK 2.4 million in 2032 and onwards.</p> <p>Considered separately, the Bill is assessed to have an administrative impact the Danish Tax Appeals Administration in the order of DKK 0.8 million in 2024, DKK 1.7 million in 2025 and DKK 0.8 in 2026 and onwards.</p> <p>There may be costs for the scheme of payment of expenses, which is administered by the Danish Tax Agency. The expenses are estimated to be of a minor nature.</p> <p>The Bill is not considered to have any impact on municipalities and</p>

		regions.
Financial impact on business	<p>The proposal to introduce licence requirements for providers of games is estimated to incur a higher expenditure for business of approximately DKK 2.6 million per year. It is expected that the expense will be passed on to consumers in the form of higher prices.</p> <p>The proposal to increase the annual supervisory fee for licence holders for bets and online casinos is estimated to entail an immediate higher expenditure for business of approximately DKK 3.5 million. It is expected that the expense will be passed on to consumers in the form of higher prices.</p> <p>Overall, the proposal to introduce a new fee structure is expected to lead to unchanged costs for business. However, some licence holders can be expected to pay a higher fee, while others will have to pay a lower fee than is the case today.</p> <p>The other parts of the Bill are not considered to have any financial impact on business.</p>	
Administrative impact on business	<p>The Bill is considered to have an administrative impact on business. The impact consists of a number of new administrative burdens and facilitations. The overall impact is</p>	<p>The Bill is considered to have an administrative impact on business. The impact consists of a number of new administrative burdens and facilitations. The overall impact is</p>

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	estimated to be less than DKK 4 million, which is why it is not quantified.	estimated to be less than DKK 4 million, which is why it is not quantified.
Administrative impact on citizens	None	None
Climate impact	None	None
Impact on the environment and nature	None	None
Relationship to EU law	The Bill is not considered to contain any aspects of EU law. However, the Bill must be notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council (Information Procedure Directive).	
Is contrary to the principles for implementing EU regulation directed at businesses/ Goes beyond minimum requirements in EU regulation (put an X)	Yes	No X

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Comments on the individual provisions of the Bill

To Section 1

To No 1

It follows from Article 5 of the Gambling Act what is meant by the terms gambling/games, lottery, combination gambling, betting/bets, class lottery, pool betting, gambling machines with winnings, online games and land-based games.

It is proposed in Section 5 to insert two new numbers: *10*, Licence holder: Person or company, etc. (legal person) who has a licence to offer games under this Act, and *11*, Game provider: provider of games to the licence holder for the offering of bets, cf. Section 11, or operation of online casinos, cf. Section 18.

The proposed amendment would mean that a 'licence holder' would then have to be defined as a person or company, etc. (legal person) who has received a licence to offer games under the Gambling Act, and a 'game provider' would then have to be defined as a provider of games for online casinos and a provider of bets and games for betting on the outcome of electronically simulated sporting events. A game provider will be characterised solely by having a relationship with licence holders and not with players.

The reason for the proposal is that a need is expected to arise in order to be able to distinguish between a game provider and a licence holder, as it proposes to introduce requirements that game providers must have a licence to provide games to gambling operators with a licence under the Gambling Act in Section 24a. Reference is made to 2.2.1. of the general comments on the Bill on requirements for a Danish licence for a game provider.

To No 2

It follows from Section 8(1) of the Gambling Act that licences may be granted for the offering of class lotteries to Danske Spil A/S and by the Minister of Justice to Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri.

It is proposed to amend *Section 8(1)* so that ‘and by the Minister of Justice to Landbrugslotteriet’ is replaced by ‘Landbrugslotteriet’.

This means that the part on the Minister of Justice granting licences for the offering of class lotteries to Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri will be deleted.

The amendment will be a consequence of the Royal Resolution of 10 February 2023, from which it follows that the responsibility for the administration and supervision of Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, including tasks relating to the issuing of licences, approval of gambling and winnings plans and supervision of the lottery games and compliance with the Gambling Act, rules issued pursuant to the Act and the conditions of the licence, except for tasks relating to appointments, use of profits, etc. for Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, will be transferred from the Minister of Justice to the Minister of Taxation as of 1 July 2023.

The amendment should be seen in conjunction with the fact that it follows from Section 4 of the Gambling Act that licences under the Gambling Act are granted by the Danish Gambling Authority, unless otherwise stated in the Act’s individual provisions. Thus, there is a need for an adjustment of the provision in order to avoid doubt whether it is the Minister of Taxation or the Danish Gambling Authority who can issue licences for the offering of class lotteries to Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri. In the future, the Danish Gambling Authority will be able to grant Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri licences for the offering of class lotteries. It is therefore proposed that the part of the provision concerning which minister grants licences to Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri shall be deleted.

To No 3

It follows from Section 8(2) of the Gambling Act that the licence for Danske Spil A/S to offer class lotteries may be transferred to a wholly owned subsidiary of Danske Spil A/S. The transfer requires the approval of the Minister of Taxation.

It is proposed in *Section 8(2)* to insert two new sentences. It is proposed in the new *second sentence* that the licence for Landbrugslotteriet may, with

the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Landbrugslotteriet. It is proposed in the *third sentence*, that the licence for Almindeligt Dansk Vare- og Industrilotteri may, with the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Almindeligt Dansk Vare- og Industrilotteri.

This means that the provision is extended by the fact that the licence for the offering of class lotteries to Landbrugslotteriet may, with the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Landbrugslotteriet, and that the licence for the offering of class lotteries to Almindeligt Dansk Vare- og Industrilotteri may, with the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Almindeligt Dansk Vare- og Industrilotteri.

The proposed amendment will mean that the three companies — i.e. Danske Spil A/S, Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri — are equated so that they are afforded equal opportunity to organise their company structure as appropriate.

The amendment is a consequence of the responsibility amendment made by Royal Resolution of 10 February 2023, according to which responsibility for the administration and supervision of Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, including tasks relating to the issuing of licences, approval of gambling and winnings plans and supervision of the lottery games and compliance with the Gambling Act, rules issued pursuant to the Act and the conditions of the licence, except for tasks relating to appointments, use of profits, etc. for Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, will be transferred from the Minister of Justice to the Minister of Taxation as of 1 July 2023.

To Nos 4 and 5

It follows from Section 9(1) of the Gambling Act that Danske Spil A/S may apply for a licence to offer other games pursuant to the Gambling Act in independent limited liability companies on commercial terms. Section 9(2) states that the Danish Gambling Authority may lay down detailed rules for Danske Spil A/S on competition and accounting conditions.

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It is proposed that the *heading* before Section 9 shall be worded as follows: ‘Danske Spil A/S’s, Landbrugslotteriet’s and Almindeligt Dansk Vare- og Industrilotteri’s offering of other games’.

It is proposed that in *Section 9(1)*, ‘Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri’ shall be inserted after ‘Danske Spil A/S’.

This means that the scope will need to be extended so that the heading and provision will also include Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri.

The proposed changes will mean that Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri will be able to apply for a licence to offer games other than class lotteries in independent limited liability companies on commercial terms. In addition, the Danish Gambling Authority will lay down detailed rules on competition and accounting conditions for Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri. By adding Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri to the provision, the three companies will be given the same opportunities to offer games on the liberalised market. The heading of Section 9 is proposed to be amended as a consequence.

The amendment is a consequence of the responsibility amendment laid down in the Royal Resolution of 10 February 2023, where responsibility for the administration and supervision of Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, including tasks relating to the issuing of licences, approval of gambling and winnings plans and supervision of the lottery games and compliance with the Gambling Act, rules issued pursuant to the Act and the conditions of the licence, except for tasks relating to appointments, use of profits, etc. for Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, will be transferred from the Minister of Justice to the Minister of Taxation as of 1 July 2023.

To No 6

It follows from Section 11(2) of the Gambling Act that licences for the offering of games may be granted for up to 5 years at a time.

It is proposed in *Section 11(2)* that the words ‘, without prejudice to (3) and (4)’ shall be inserted after ‘at a time’.

This means that the provision refers to the new (3) and (4) of Section 11 proposed by the Bill, under which revenue-restricted or turnover-restricted licences may be granted for the offering of bets for a maximum of 1 year.

To No 7

A licence for the revenue-restricted offering of games is currently granted in accordance with Section 42(4) of the Gambling Act, and a licence for the turnover-limited offering of bets is granted in accordance with Section 42(5). However, those provisions mainly regulate the fee to be paid in connection with the application for such licences.

It is proposed that in *Section 11*, a new paragraph, (3), shall be inserted after (2), according to which licences may be granted for up to 1 year at a time, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.

The proposed effect would mean that the type of licence regulated in Section 42(4) will in the future be governed by an autonomous legal basis in the proposed provision in Section 11(3).

With the proposal, the licence period will be a maximum of 1 year. The proposed change will additionally introduce a turnover limit of DKK 10,000,000. The turnover limit will help to keep the cash flow in a revenue-restricted licence at a level where it is consistent with the allocated supervision budget. A revenue-restricted licence is intended to provide an easy entry to the Danish gambling market with a low application fee and lenient requirements. The application fee is DKK 50,000 (2010 level) (equivalent to DKK 63,100 at 2024 level), cf. the proposed Section 42(4) and half of the fee is allocated to supervision. The permitted turnover of the licence should therefore reflect the amount allocated to supervision.

If the permitted revenue limit or turnover limit is exceeded, the game will be deemed to have been offered without licence and thus deemed as punishable under Section 59(1). In relation to the revenue limit, it can only be determined at the expiry of the licence whether it has been exceeded.

It will only be possible to apply for one revenue-restricted licence for the offering of bets per year. If a gambling operator has obtained a revenue-restricted licence for the offering of bets, it is not possible to obtain a new revenue-restricted licence for the offering of bets before the prior licence has expired and a period of at least 12 months has elapsed from the date of validity of the prior licence. This will be in line with the current practice of revenue-restricted licences.

It is proposed that in *Section 11*, after the new (3), a new paragraph, (4), shall be inserted, according to which licences for the offering of bets may be granted for 1 year at a time, where the gambling turnover must not exceed DKK 5,000,000, and where the payout ratio must not exceed 20 %.

The proposed effect would mean that the type of licence regulated in Section 42(5) will in the future be governed by an autonomous legal basis in the proposed provision in Section 11(4). The licence is intended for bets in manager games, as manager games as a game type do not fit in the two existing betting licence types in the Act.

Manager games typically have a very low payout ratio compared to the other types of bets and therefore quickly reach the limit of DKK 1 million in gross gambling revenue, which applies to the 1-year revenue-restricted licence type. The 5-year licence type is too extensive in terms of supervision requirements and the administrative costs associated with it, and the risk of money laundering and fraud with the players' money is assessed to be very low in manager games.

The licence can only be issued for the offering of bets in manager games and must be based on the game turnover.

Gambling turnover during the licence period must not exceed DKK 5,000,000, and the payout ratio (corresponding to the winnings share in relation to the deposit amount) must not exceed 20 %. The limits are proposed in order to separate the type of licence in the same way as with the similar revenue-restricted licence in Section 42(5) (which becomes (4)) from the general licence for bets.

A company will only be able to offer manager games either in accordance with the proposed (3) or (4). A company may thus have a turnover-restricted licence for manager games and, in addition, also have a revenue-

restricted licence for online casinos and a revenue-restricted licence for bets, but where bets are not offered as manager games.

If the permitted turnover limit is exceeded, the game will be deemed to have been offered without licence and thus deemed as punishable under Section 59(1).

To No 8

Section 11 does not lay down any requirement as to which game providers licence holders with a licence to offer bets can use.

It follows from the proposed *Section 11(6)* that licence holders may only offer games if the game is provided by a game provider who has a licence from the Danish Gambling Authority, cf. Section 24a, or if the licence holder himself handles the processing and settlement of bets, cf. Section 24a(3).

The proposed provision will mean that a licence holder may not offer games from a game provider who does not have a licence under the proposed Section 24a. Games offered by game providers with a licence from the Danish Gambling Authority will have to be registered in a gambling register. Licence holders will have to specify which games and which game providers the licence holder offers games from. Games offered by game providers with a licence from the Danish Gambling Authority will be registered in a gambling register. Licence holders must specify which games and which game providers the licence holder offers games from.

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1) of the Bill, cf. Section 1, No 54, of the Bill. Penalties for infringement of the provision is proposed to be imposed on the licence holder.

Reference is also made to point 2.2.1 of the general comments on the Bill the introduction of requirements for a Danish licence for a game provider.

To No 9

It follows from Section 11(4) of the Gambling Act that the Danish Gambling Authority may exchange necessary information on collusion with other Danish and foreign authorities and entities. According to Section 11(5), the Minister of Taxation may lay down rules on preventive

measures against collusion as well as notification obligations for licence holders towards the Danish Gambling Authority, including rules that the notification must be drawn up in Danish or English, and that the notification must be made in electronic form (digital communication).

It is proposed that *Section 11(4)* and *(5)* shall be repealed.

The repeal should be seen in conjunction with Section 1(10) of the Bill, which proposes to insert two new provisions, Sections 12 and 12a, on collusion, in which the content of Section 11(4) and (5) is proposed to be reintroduced in order to incorporate the provisions on collusion into two new additional provisions.

Reference is also made to point 2.1 of the general comments on the Bill on strengthened action against match fixing.

To No 10

It follows from Section 47(3), cf. Section 46(1) of the Gambling Act, that a licence holder is only obliged to provide information for the purpose of the Danish Gambling Authority's supervision of licence holders' compliance with the gambling legislation, rules laid down pursuant to the Gambling Act and the conditions for the licence. The Danish Gambling Authority cannot currently obtain information about persons for the purpose of an investigation of collusion or receive gambling data that can support the fight against collusion.

It is proposed to insert two new provisions: *Section 12* and *12a*, see further below. The provisions will describe how licence holders, the Danish Gambling Authority and members of the National Platform for the coordination of the fight against the manipulation of sports competitions in Denmark will have to deal with collusion.

It is proposed in *Section 12(1)* that the Danish Gambling Authority may require a licence holder to provide the information about a player's behaviour and identity that is necessary for the detection or investigation of collusion.

The proposed provision will provide the Danish Gambling Authority with a legal basis to investigate the behaviour of players and detect collusion. A player's behaviour could be, for example, the time of creation of a player

account, payment solutions used, geographic location (IP address), change in behaviour in relation to the size of stakes, frequency or sport that is being bet on.

The Danish Gambling Authority currently receives data from the licence holders regarding all transactions for the games, where one of the information is the local ID (only for the licence holder) of the player, typically a player number or account name chosen by the player. The proposal will allow the Danish Gambling Authority to introduce a unique player ID and a requirement for event information to support the Danish Gambling Authority's ability to identify a player's behaviour across licence holders.

Unique player ID and event information means that the Danish Gambling Authority can identify the individual player and compare the player's betting activity across licence holders. This means that the Danish Gambling Authority will receive data showing which bets each player has made with all Danish licence holders.

A requirement for event information implies that licence holders will have to add additional information to the gambling data already reported by licence holders to the Danish Gambling Authority. The Danish Gambling Authority does not, for a large part of the current betting offer, receive information about which event and outcome the player has placed bets on. This information will enable the Danish Gambling Authority to investigate whether irregular and suspicious bets have been made across licence holders.

The introduction of unique player ID is not expected to result in major changes to the licence holder's systems, as the identification is expected to take place in relation to the obligations to which the licence holder is already subject.

The event information can be used to identify irregular volume during an event across the licence holders. The information will allow the Danish Gambling Authority to observe if a player or several players jointly attempt to hide collusion by spreading his stakes on bets over several licence holders. This means that in cases where the Danish Gambling Authority suspects collusion, the Danish Gambling Authority will be able to detect and document unusual gambling patterns that can support criminal proceedings for fraud, cf. Section 279 of the Criminal Code, or

manipulation of sports competition, cf. Section 10b of the Act on the promotion of integrity in sport.

Similarly, information from unique player ID and event information may be included in the Danish Gambling Authority and the National Platform's risk assessment of sports, game types, tournaments, geographical areas, etc.

The amendment will also allow the Danish Gambling Authority to obtain documentation from a licence holder about a player's behaviour and identity, when it may have an impact on an investigation of collusion, and where the request is not for the purpose of examining the licence holder's compliance, but to provide a basis for the investigation of collusion. This allows, for example, to obtain information about a time of creation of a player account, identification information and payment details of players.

A request from the Danish Gambling Authority for the transmission of information about a player's behaviour or identity must not be the sole basis for a decision by the licence holder to terminate the customer relationship. Such a decision must be supported by behaviour identified by the licence holder himself.

Orders to provide information about a player's behaviour and identity necessary for the detection or investigation of collusion will have to be made in compliance with the rules of the Act on legal certainty in the administration's use of coercive measures and information to be provided.

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1) of the Bill, cf. Section 1, No 53 of the Bill. Penalties for infringement of the provision is proposed to be imposed on the licence holder.

It is proposed in *Section 12(2)* that the Danish Gambling Authority across licence holders can investigate whether irregular or suspicious bets are made, or whether bets are otherwise used to support criminal activities.

The proposed provision will give the Danish Gambling Authority the competence to use gambling data from licence holders collected in accordance with (1) for the purpose of detecting, investigating and combating collusion.

It follows from Section 10a of the Act on the promotion of integrity in sport that a secretariat shall be established for a National Platform to coordinate the fight against manipulation of sports competitions with the task of receiving, centralising and analysing information on irregular and suspicious bets in order to communicate information relevant to the fight against collusion to the relevant actors. The Minister for Culture has placed the secretariat for the National Platform with the Danish Gambling Authority.

By allowing the Danish Gambling Authority to collect data in accordance with the proposed Section 12(1) and to examine gambling data across licence holders in the proposed Section 12(2), it will be possible to fulfil the National Platform's purpose, which is to receive information and analyse whether irregular or suspicious bets are made. Among other things, the measure will add new information to the gambling data that the Danish Gambling Authority receives from the licence holders. The change will result in the Danish Gambling Authority receiving information in the future on which event and outcome bets are placed (event information). This, combined with the introduction of unique player ID, will allow the Danish Gambling Authority to follow the player's behaviour across licence holders.

The aim of the proposed provision is to make it more difficult for criminals to hide their activity across multiple licence holders and gaming accounts. With the measure, the Danish Gambling Authority will be able to identify games that do not look suspicious with a single licence holder, but which, by being placed across several different licence holders, achieve a total volume of turnover and behaviour that makes the act suspicious.

The measure complements the obligations imposed on the licence holder and therefore does not change the fact that a licence holder should, for example, be obliged to organise his gambling system so that it is able to identify suspicious gambling patterns, or that a licence holder can be obliged to notify the Danish Gambling Authority when there is a presumption of collusion, etc.

It is proposed in *Section 12(3)* that Articles 14 and 15 of the GDPR do not apply to the processing of personal data by the Danish Gambling Authority and the licence holder when the data have been disclosed in accordance

with (1) and (4) and the data are processed for the purposes of preventing and combating collusion.

Thus, in connection with the processing of data by the Danish Gambling Authority and the licence holder for the purposes of preventing and combating collusion, there will be a general exception to the GDPR's rules on information to be provided in Article 14 and on the right of access to Article 15.

The information to be provided and the right of access, cf. Articles 14 and 15 of the GDPR, will continue to apply to the processing of personal data by the Danish Gambling Authority and the licence holder when they have not been processed for the purposes of preventing and combating collusion.

In addition, the data subject will continue to be able to assert his or her other rights under the GDPR against the Danish Gambling Authority and the licence holder.

Regarding the relationship with the GDPR and the Danish Data Protection Act, reference is made to 3 of the general comments on the Bill.

It is proposed in *Section 12(4)* that the Minister of Taxation may lay down rules on preventive measures against collusion as well as notification obligations for licence holders towards the Danish Gambling Authority, including rules that the notification must be drawn up in Danish or English, and that the notification must be made in electronic form (digital communication).

The provision is a continuation of the current provision in Section 11(5), which is proposed to be repealed by this Bill in order to bring together provisions on collusion in two new provisions.

The provision will allow the Minister of Taxation to be able to introduce a notification obligation for licence holders to the Danish Gambling Authority about a presumption of collusion, and the Minister of Taxation will continue to be authorised to lay down rules that help prevent collusion.

According to the preparatory work for Act No 1574 of 15 December 2015, the current provision is, among other things, to comply with the

obligations laid down in the Council of Europe's Convention on the Manipulation of Sports Competition signed by Denmark on 18 September 2014, cf. the Official Record of Danish Parliamentary Proceedings 2015–16 (1st session), Appendix A, L 15, as presented, page 21. As the Convention has not yet been ratified at European level, it is necessary to be able to introduce rules at national level to help prevent collusion.

The authorisation to lay down rules that help prevent collusion may include preventive and evidence-gathering measures. For example, it may be rules that the licence holder must know his customers or risk assess his company's risk of being exploited for collusion. Similarly, licence holders may be required to have internal policies, controls, procedures, training of personnel, or requirements on what information the licence holder must be able to identify in his gambling system in order to limit the risk of collusion.

The Minister of Taxation will be able to lay down rules requiring the Danish Gambling Authority to keep a register of sportspersons and other actors who have the opportunity to influence the outcome of a sporting event, a list of sportspersons. The register will have to be used from the moment of establishing the customer relationship and be used to make the licence holder aware that the customer has the opportunity to influence the outcome of a sporting event in which he participates. The National Olympic Committee and Sports Confederation of Denmark and other relevant organisations or the like will be able to provide information for the purpose of a register. The information contained in such a register must not be the sole basis for a decision by the licence holder to terminate a customer relationship or to restrict a player beyond what is reasonable in relation to the player's sport.

Regarding the relationship with the GDPR and the Danish Data Protection Act, reference is made to 3 of the general comments on the Bill.

Other rules that the Minister of Taxation will be able to lay down in accordance with Section 12(4) may be requirements that the licence holder must refuse to receive stakes on offered bets, if there is knowledge, suspicion or reasonable grounds to suspect collusion. Reasonable grounds to suspect collusion may arise, for example, on the basis of information from the Danish Gambling Authority or a third party, or on the basis of the licence holder identifying suspicious gambling behaviour on the part of the player.

Similarly, the licence holder may be required to have a stricter investigation obligation or an obligation not to pay out winnings in which the player (customer) is investigated for misuse of knowledge. In cases where an investigation obligation is imposed on the licence holder, the results of the investigation shall be recorded and kept for 5 years.

As hitherto, the provision covers the Minister of Taxation's ability to prohibit or restrict the deposit on bets on certain categories of events, as well as the possibility for the Minister of Taxation to introduce a requirement for identification of players in connection with bets on the land-based betting market.

The provision also allows the Minister of Taxation to lay down measures that are appropriate to limit conflicts of interest. Such a measure may, for example, require the beneficial owner and his related persons not to place any bets with their own licence holder and may prohibit betting with the licence holder for the staff involved in setting bets for the licence holder (odds compilers).

The Minister of Taxation may, on the basis of an assessment, decide to exempt certain licence holders from certain rules on preventive measures against collusion. The assessment shall include, for example, whether it would be a disproportionate burden for the licence holder to introduce and address the requirements, e.g. in relation to revenue-restricted or turnover-restricted licence holders.

Rules on notification obligations towards the Danish Gambling Authority, including rules that the notification must be drawn up in Danish or English and be done in electronic form (digital communication), must ensure that the Danish Gambling Authority receives the necessary information in relation to preventing and combating collusion. Necessary information may, for example, be a suspicion of collusion. The notification obligation towards the Danish Gambling Authority will concern gambling operators that the Danish Gambling Authority has granted licences to.

It is proposed in *Section 12(5)* that the Minister of Taxation will be able to lay down rules that a licence holder must have a scheme in which employees can anonymously disclose knowledge or suspicion of collusion.

The proposed amendment will allow the Minister of Taxation to lay down rules requiring the licence holder to have a scheme in which employees can report infringements or potential infringements of collusion. The scheme will have to ensure complete anonymity for the employee, and a report must not have consequences in terms of employment law for the reporter. A licence holder will be obliged to process all incoming reports and document their handling.

It is not the intention of the provision that the introduction of a scheme should cover all licence holders. The Minister of Taxation may therefore, on the basis of an assessment, decide to exempt certain licence holders. The assessment shall include, for example, whether it would be a disproportionate burden for the licence holder to introduce and manage the scheme in proportion to the number of employees, the volume of turnover or the licence holder's gross gambling revenue. For example, in cases where the licence holder has less than 5 employees, it would not be proportionate to impose an obligation.

It is proposed in a new *Section 12a* to include an autonomous provision on the exchange of information on collusion. There are currently no rules that the Danish Gambling Authority may share information with licence holders where it is necessary in relation to the prevention and combating of collusion.

It is proposed in *Section 12a(1), first sentence*, that the Danish Gambling Authority may exchange necessary information on collusion with licence holders and other Danish and foreign authorities and entities. It is proposed in the *second sentence* that Article 14 of the GDPR does not apply to the Danish Gambling Authority's exchange of information.

The provision is an extended extension of the current Section 11(4), which is proposed to be repealed by this Bill in order to bring together provisions on collusion in two separate provisions, Sections 12 and 12a.

The proposed amendment will entail a change in relation to the wording of the current Section 11(4) to allow the Danish Gambling Authority to share necessary information with licence holders, which it is already possible with other Danish and foreign authorities and entities.

Other authorities and entities may, for example, be foreign authorities responsible for combating match fixing – e.g. foreign gambling authorities – as well as Danish and foreign main sports organisations.

Necessary information that could be shared with licence holders, other Danish and foreign authorities as well as entities may, for example, be information about an irregular change in the setting of a bet (odds setting) on a sporting event, for the purpose of a licence holder's assessment of whether to refuse the receipt of stakes on the sporting event.

Other necessary information may be information that contribute to the licence holder's risk assessment of collusion or a feedback to the licence holder that the Danish Gambling Authority is aware that a notification given by the licence holder at a sporting event is no longer investigated for collusion.

It is not intended that the Danish Gambling Authority will share personal data that goes beyond the personal data contained in the sporting event at which the licence holder has offered bets. This means, for example, that the Danish Gambling Authority may share information about two tennis players who play a match that bets can be placed on, but that the provision does not include disclosure to the licence holder of information about the players (customers) who have bet on the event.

The above limit on the sharing of information does not relate to cases where the information is shared with an authority with investigatory powers or entities charged with investigating collusion. Such an entity could be, for example, a National Platform or a main sports organisation.

Thus, in connection with the Danish Gambling Authority's exchange of information with a view to preventing and combating collusion, there will be a general exception to the GDPR's rules on information to be provided in Article 14 of the GDPR.

The information to be provided will continue to apply to the Danish Gambling Authority's processing of personal data when they are not processed as necessary information about collusion.

In addition, the data subject will continue to be able to assert his other rights under the GDPR against the Danish Gambling Authority and the licence holder.

Regarding the relationship with the GDPR and the Danish Data Protection Act, reference is made to 3 of the general comments on the Bill.

This provision will only concern the disclosure of information by the Danish Gambling Authority for the purpose of preventing, detecting and investigating of collusion. The authorities and entities receiving information from the Danish Gambling Authority will be obliged to ensure that their processing of data is carried out in accordance with data protection rules in connection with their processing of the data.

It is proposed in *Section 12a(2)* that members of the National Platform for the coordination of the fight against the manipulation of sports competitions in Denmark may, notwithstanding confidentiality, disclose information to authorities, companies and entities participating in a Danish or foreign National Platform to combat collusion, if the information is necessary for the task of preventing or combating collusion.

The proposed provision would allow members to share the necessary information directly between each other and to allow platform members to discuss cases at a higher level in the National Platform. The provision makes it clear that an authority, company and entity designated to be a member of a National Platform in Denmark or abroad will be a relevant and legitimate recipient of information necessary to coordinate actions against collusion without being restricted by confidentiality.

Professional secrecy shall be understood as any form of professional secrecy, including contractual, regulatory or administrative provisions.

To the extent that there will be information covered by the special professional secrecy laid down in Section 17 of the Tax Administration Act, the Danish Gambling Authority will have the opportunity to disclose this information to authorities, companies and entities participating in a Danish or foreign National Platform to combat collusion. The information can only be disclosed if the Danish Gambling Authority considers that the disclosure of the information is necessary to prevent or combat collusion.

The proposal does not intend to turn the National Platform into an investigation unit or entity that can jointly handle specific cases. The proposal addresses a general uncertainty among members of the National Platform in terms of clarifying the possibilities for exchanging personal

data on collusion. The concerns about the possibility to exchange information so far have been addressed, for example, in the Danish Institute for Sports Studies' evaluation of the fight against match fixing in Denmark from December 2021.

The provision is an extension of the current Section 11(4), which only allows the Danish Gambling Authority to share necessary information with National Platforms. The proposal also provides the other members of the National Platform with the legal basis to share necessary information with other members of National Platforms in Denmark and abroad. This is necessary to enable a member to perform his duties without being hindered by professional secrecy.

It is proposed in *Section 12a(3), first sentence*, that authorities, companies or entities receiving confidential information about collusion pursuant to (1) or (2), shall be liable under Sections 152–152e of the Criminal Code to keep the received information secret, without prejudice to (5).

It is proposed in the *second sentence* that disclosure of information in accordance with (1) and (2) to foreign authorities or entities can only be done provided that the recipients are subject to professional secrecy that is at least equivalent to the professional secrecy pursuant to the first sentence.

The proposed amendment would give rise to a special obligation of confidentiality vis-à-vis information shared in the fight against collusion. This implies that, as a general rule, the information may not be disclosed, without prejudice to (5) on consent. In order to ensure the confidentiality of the information, authorities, companies and entities should have procedures dealing with the handling of vulnerable information, so that they are only shared among few and relevant employees in the workplace, for example.

Confidential information shall include information relating to the economic, professional or private life of a natural or legal person that have come to knowledge without the information already being publicly available. Confidential information also includes notifications and alerts received from the Danish Gambling Authority's partners. However, certain statistical information relating to notifications and alerts may be published to the extent that, in the Danish Gambling Authority's opinion, it will not be detrimental to the prevention and combating of collusion. Statistical information will, for example, be the number of total alerts. Statistical

information will not include specific information on individual sportspersons or information that could relate to individual sportspersons.

The proposal is a tightening of the general confidentiality requirement in the Public Administration Act. The proposed professional secrecy constitutes a special professional secrecy, which is covered by Section 35 of the Public Information Act. This means that access to the information cannot be sought.

The professional secrecy is proposed in order to ensure the effectiveness of the National Platform's fight against collusion. It is essential that there is confidence that operators will not disclose confidential information to the public or to unauthorised persons if the National Platform is to receive all necessary information on a given case.

The proposed confidentiality is also proposed in order to ensure that the information can often be disclosed for investigation and is therefore a necessary measure for the prevention and investigation of criminal offences. Information about alerts and notifications from partners can provide insight into the extent to which the Danish Gambling Authority has information that may indicate collusion.

Confidentiality shall not prevent the sharing of information about suspicious gambling on events in accordance with the proposed Section 12a(1).

When disclosing information to foreign authorities or entities that are not covered by Sections 152–152e of the Criminal Code, the proposed amendment in the second sentence will require a Danish providing party to ensure that the receiving party of confidential information is either subject to statutory professional secrecy, which is approximately equivalent to that to which authorities, companies or entities are subject to under the first sentence, or that a Danish providing party enters into a contractual obligation with a foreign recipient to keep confidential information secret, and that the contract requires that an infringement of professional secrecy shall be sanctioned by a financial penalty that as a minimum follows the level of fines for infringements of Sections 152–152e.

It is proposed in *Section 12a(4)* that the professional secrecy referred to in (3) also applies to the disclosure of information to the natural or legal person to which the information relates, notwithstanding any legal

obligation to disclose the information to that person under other legislation, without prejudice to (5).

The proposed provision would mean that the professional secrecy would also apply to the persons and companies to whom the information relates. This derogates from, inter alia, Section 9 of the Public Administration Act on access to records of parties, Section 19 on the consultation of parties, Section 24 on the obligation to state reasons and Article 15 of the GDPR on the right of access.

Regarding the relationship with the GDPR and the Danish Data Protection Act, reference is made to 3 of the general comments on the Bill.

It is proposed in *Section 12a(5), first sentence*, that information covered by (3) may be included in the publication or disclosure of the information by the receiving authority or entity, with the consent of the providing party. It is proposed in the *second sentence* that if there is the existence of consent, the rules that generally apply to the receiving authority or entity, and which have been waived pursuant to (3) and (4), apply again.

The proposed provision will allow confidential information under (3) to be disclosed or made public with the consent of the party providing the information. Thereafter, the professional secrecy under (3) and (4) of the provision will no longer apply to the information in question, and the further processing of the data will instead be subject to the general rules applicable to the receiving authority or entity, including, for example, in connection with the administrative court's rules on the consultation of parties, statement of reasons, information to be provided, right of access and right of access under data protection rules.

The consent of the issuing authority, company or entity in accordance with the provision is not subject to special formal requirements. It could thus be communicated orally and thereafter an obligation to ensure the necessary documentation of the consent on the relevant authorities and its extent by fulfilling its obligation to note will be imposed.

Times when it would be particularly appropriate to use (5) and thus make an exception to the professional secrecy set out in (3) and (4) are where it is necessary for the recipient to perform a core task. An example of this will be where a main sports organisation will need to use the information

to investigate whether it could lead to disciplinary proceedings under sport systems.

To No 11

It follows from Section 18(2) of the Gambling Act that licences for the offering of games may be granted for up to 5 years at a time.

It is proposed in *Section 18(2)* that the words ‘, without prejudice to (3) and (4)’ shall be inserted after ‘at a time’.

This means that the provision refers to the new (3) and (4) of Section 18 proposed by the Bill, under which revenue-restricted licences may be granted to online casinos or revenue-restricted licences for the offering of guessing competitions through SMS for a maximum of 1 year.

To No 12

The possibility of issuing a limited licence for a duration of up to 1 year for the operation of online casinos with a limited gambling revenue of a maximum of DKK 1,000,000 is regulated in Section 42(4) of the Gambling Act. However, that provision mainly regulates the fee to be paid in connection with the application for such licences.

It is therefore proposed to insert a separate provision concerning time-limited licences for the operation of online casinos and to set a limit on the permitted turnover of games. In addition, it is proposed to separate guessing competitions through SMS into an independent licence form.

It is proposed that in *Section 18* a new paragraph, (3), shall be inserted after (2), according to which licences may be granted for up to 1 year at a time, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.

The proposed amendment will introduce an autonomous legal basis to grant limited licences for the operation of online casinos and to introduce a turnover limit of DKK 10,000,000. The purpose of the turnover limit is to keep the cash flow in the licence to a level that is consistent with the allocated supervision budget. The purpose of the licence is to provide an easy entry into the Danish gambling market with a low application fee and lenient requirements. The application fee is DKK 50,000 (2010 level) (DKK 63,100 at 2024 level) and half of the fee is allocated to supervision.

The permitted turnover of the licence should therefore reflect the amount allocated to supervision.

It is only possible to apply for one revenue-restricted licence for the operation of online casino per year. If a gambling operator has obtained a revenue-restricted licence to operate online casinos, it is not possible to obtain a new revenue-restricted licence for the operation of online casinos before the expiry of the prior licence and a period of at least 12 months has elapsed from the date of validity of the prior licence. This will be in line with the current practice of revenue-restricted licences.

If the permitted revenue limit or turnover limit is exceeded, the game will be deemed to have been offered without licence and thus deemed as punishable under Section 59(1). In relation to the revenue limit, it can only be determined at the expiry of the licence whether it has been exceeded.

It is proposed that in *Section 18*, a new paragraph, (4), shall be inserted after the proposed (3), according to which licences may be granted for up to 1 year at a time for the offering of guessing competitions through SMS, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.

The proposed provision will introduce an autonomous legal basis for granting licences for guessing competitions through SMS and introduce a turnover limit of DKK 10,000,000. The purpose of the turnover limit is to keep the cash flow in the licence to a level consistent with the allocated supervision budget. The purpose of the licence is to provide an easy entry into the Danish gambling market with a low application fee and lenient requirements. The application fee is DKK 50,000 (2010 level) (DKK 63,100 at 2024 level) and half of the fee is allocated to supervision. The permitted turnover of the licence should therefore reflect the amount allocated to supervision.

It is only possible to apply for one revenue-limited licence for the offering of guessing competitions through SMS per year. If a gambling operator has obtained a revenue-restricted licence for the offering of guessing competitions through SMS, it will not be possible to obtain a new revenue-restricted licence to offer guessing competitions through SMS before the prior licence has expired and a period of at least 12 months has elapsed from the date of validity of the prior licence. This will be in line with the current practice of revenue-restricted licences.

A guessing competition through SMS is usually conducted via radio or as a guessing competition in a weekly magazine where a question is asked, and the winner is found by drawing by lot among the correct answers. The winner will receive his winnings.

The purpose of the proposed provision is to clarify the legal basis for granting limited licences for the offering of guessing competitions through SMS.

If the permitted revenue limit or turnover limit is exceeded, the game will be deemed to have been offered without licence and thus deemed as punishable under Section 59(1). In relation to the revenue limit, it can only be determined at the expiry of the licence whether it has been exceeded.

Reference is also made to point 2.5.1 of the general comments on the Bill on turnover limit for revenue-restricted licences, calculation of sponsored winnings and separate licence for guessing competitions through SMS.

To No 13

Section 18 does not lay down any requirement as to which game providers licence holders with a licence to operate online casinos can use.

It is proposed in *Section 18(6)* that licence holder may only offer games if the game is provided by a game provider who has a licence from the Danish Gambling Authority, cf. Section 24 a, or if the licence holder offers his own online casino games.

The proposed provision will mean that a licence holder may not offer games from a game provider who does not have a licence under the proposed Section 24a. Games offered by game providers with a licence from the Danish Gambling Authority will have to be registered in a gambling register. Licence holders will have to specify which games and which game providers the licence holder offers games from. Games offered by game providers with a licence from the Danish Gambling Authority will be registered in a gambling register. Licence holders must specify which games and which game providers the licence holder offers games from.

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1) of the Bill, cf. Section 1, No 54, of the Bill. Penalties for

infringement of the provision is proposed to be imposed on the licence holder.

Reference is also made to point 2.2.1 of the general comments on the Bill the introduction of requirements for a Danish licence for a game provider.

To No 14

The Gambling Act does not require a company that provides games to a Danish licence holder to have a licence. In connection with supervision, the Danish Gambling Authority must contact the licence holder who will have to obtain the relevant information from the game provider. This intermediary increases the risk of time wasted and misunderstandings. Licence holders shall test and inspect the gambling system once a year. The game providers are covered by this inspection, but may have had their games tested at another time. The game provider's certification of the game can therefore expire a few days after the annual inspection by the licence holder, and then the game will be offered illegally, without the Danish Gambling Authority being able to detect it.

It is proposed in *Section 24a(1)* that a licence may be granted to providers who are providers of online casino games to licence holders, cf. Section 18, or providers who provide bets, if they handle the processing and settlement of bets for licence holders, cf. Section 11.

The proposed provision will result in a licence requirement for game providers of online casino games and game providers providing bets if they handle the processing and settlement of bets for Danish licence holders, including games for betting on the outcome of electronically simulated sporting events. As a consequence, holders of licences to offer bets and online casinos are obliged only to offer games provided by a game provider with a licence from the Danish Gambling Authority, cf. the proposed Section 11(6) and Section 18(6).

A company provides bets if they handle the processing or settlement of bets for Danish licence holders. This also includes the handling of pool betting.

The introduction of game provider licences will mean that the game provider will be held liable if there are errors related to the game itself (at game level). The game provider will be responsible for having their games certified and documenting this to the Danish Gambling Authority. The

Danish Gambling Authority will draw up requirements for the gambling certification. This will ensure that a game is certified once with the game provider and not by each individual licence holder to whom the game provider provides games. This prevents the same game from being unnecessarily certified several times.

In addition, the introduction of game provider licences will allow the Danish Gambling Authority to adapt its supervision to target the relevant actor. If the Danish Gambling Authority wishes to supervise an area handled by a game provider, the Danish Gambling Authority will be able to contact the game provider directly. For example, the Danish Gambling Authority will be able to request and obtain material directly from the game provider in connection with a supervisory project.

Games offered by game providers with a licence from the Danish Gambling Authority will be registered in a gambling register. Licence holders must specify which games and which game providers the licence holder offers games from.

With a licence for game providers and a register of games offered, the Danish Gambling Authority will have the opportunity to respond immediately and across licence holders as soon as the Danish Gambling Authority becomes aware of a game that is not properly certified. This will increase consumer protection as the risk of non-compliant gambling will be reduced.

Satisfactory supervision presupposes that the Danish Gambling Authority develops a technical solution (a register) where games can be registered and gambling certificates can be uploaded directly by the game providers. The register will not contain personal data. In the register, licence holders must also record which games they offer from which game providers. This will provide a valuable overview, which will also make the organisation of the Danish Gambling Authority's supervision more effective.

It is proposed in *Section 24a(2)* that licences may be granted for up to 5 years at a time.

The proposed provision would mean that the starting point for a licence for game providers would be a 5-year licence period, but that there may be circumstances which mean that it is estimated that only a shorter licence period should be granted.

A shorter licence period may be relevant if the investigation to which a game provider is subject, e.g. raises doubts about the applicant's soundness or ability to deliver games in a professionally responsible manner. With a shorter licence period, the doubt benefits the applicant and gives the applicant the opportunity to demonstrate that he meets the conditions/requirements for a licence (for 5 years) — the alternative might be a refusal.

It is proposed in *Section 24a(3)* that licence holders who offer their own online casino games or handle the processing and settlement of bets are not required to have a separate licence as a game provider.

This means that a licence holder who only offers games produced by the licence holder himself will not have to apply for a separate licence as a game provider. However, licence holders who offer games produced by the licence holder themselves will have to register and certify the games in the same way as game providers, as this is covered by the Danish Gambling Authority's certification programme, cf. Section 30 of Order No 1276 of 29 November 2019 on online betting, Section 31 of Order No 1140 of 28 August 2023 on land-based betting and Section 35 of Order No 1274 of 29 November 2019 on online casinos.

Decisions taken by the Danish Gambling Authority under Chapter 3a are expected to be similar to those under Chapter 3 and 4, which is why they cannot be expected to be simple and uncomplicated, which may imply that they are suitable for delegation to the Danish Tax Appeals Administration in accordance with the rules laid down in Section 35b of the Tax Administration Act. It is therefore expected that amendments will be made to Order No 367 of 28 June 2023 on the decision on certain appeals in the Tax Appeals Administration in order to ensure that appeals against decisions under Chapter 3a are dealt with in the same way as appeals against decisions under Chapters 3 and 4.

To No 15

Section 28(1) of the Gambling Act states that the conditions to be met for granting licences for the offering and organisations of games for a company, etc. (legal persons), including that the company must not be subject to bankruptcy proceedings, convicted of a criminal offence or have overdue debts to the public. For members of the board of directors and the

supervisory board, in addition to the above requirements, they must also be at least 21 years old and must not be under guardianship or curatorship. If a new member joins the board of directors or a new member is recruited by the supervisory board, this must be notified to the Danish Gambling Authority within 14 days. The requirement must ensure that appropriate and honest persons are involved in gambling activities.

It follows from the proposed amendment to *Section 28(1), first sentence*, in the Gambling Act that ‘beneficial owners and’ shall be inserted after ‘Section 26(1)(3–5)’.

This means that the term ‘beneficial owners’ shall be inserted into the provision.

The proposed amendment will make it clear that the importance of beneficial owners also being subject to an assessment under Section 26(1) (1–5) in an application process is clarified.

Beneficial owners should be understood in accordance with the definition of beneficial owners in the Anti-Money Laundering Act. As a supervisory authority in the area of preventing and combating money laundering and terrorist financing, the Danish Gambling Authority is regularly evaluated by various international bodies with a strong focus on beneficial owners and the risks associated with them.

The Danish Gambling Authority already collects information about beneficial owners, as this information is essential to assess whether the Danish Gambling Authority can issue a licence for the offering of games. By inserting the term ‘beneficial owners’ in the provision, the Danish Gambling Authority therefore also helps to ensure that the authority has the legal basis to obtain all the necessary information in order to obtain sufficient knowledge of the applicant company’s beneficial owners before issuing a licence for the offering of games.

To No 16

It follows from Section 28 of the Gambling Act that a company, etc. (legal persons) and members of the supervisory board and the board of directors, respectively, must comply with certain conditions set out in Section 26 of the Gambling Act in order to obtain a licence to offer games. The company, etc. (legal persons) or members of the supervisory board or the board of directors must not have filed an application for pre-insolvency, bankruptcy or debt discharge, or be subject to pre-insolvency proceedings,

bankruptcy proceedings or debt discharge, not be convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector or have overdue debts to the public. In addition, members of the board of directors and the supervisory board must also be at least 21 years old and must not be under guardianship under Section 5 of the Guardianship Act or under curatorship under Section 7 of the Guardianship Act. A member of the board of directors or the supervisory board shall resign from the board of directors or the supervisory board if the member no longer fulfils the conditions. In certain cases, the Danish Gambling Authority may decide that a member of the board of directors or the supervisory board shall resign.

It is proposed that in *Section 28*, a new paragraph, (2), shall be inserted after (1), according to which beneficial owners and members of the supervisory board or the board of directors of companies, etc. (legal persons) must immediately notify the Danish Gambling Authority if the beneficial owner or member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.

The proposed provision will mean that if a beneficial owner or a member of the supervisory board or the board of directors, after the licence holder has been granted a licence, is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or if a beneficial owner or a member of the supervisory board or the board of directors has overdue debts to the public exceeding DKK 100,000, the Danish Gambling Authority must immediately receive this information so that it can be assessed whether it should have consequences for the beneficial owner or the member of the board of directors or the supervisory board. The provision is proposed as it is a prerequisite for the proper operation of a gambling activity that the licence holder meets the conditions laid down in Section 28(1) of the Gambling Act in respect of beneficial owners, members of the board of directors or the supervisory board.

Licences for the offering of bets and the operation of online casinos currently contain a condition that the licence holder must immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which the licence is granted. It will be an essential information if a member of the board of directors or the supervisory board is convicted of a criminal offence that justifies an

immediate risk of abusing the access to work in the gambling sector, or if the latter has overdue debts to the public exceeding DKK 100,000. It is therefore already current practice that the Danish Gambling Authority must be informed in this regard.

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1) of the Bill, cf. Section 1, No 53, of the Bill. Penalties for infringement of the provision is proposed to be imposed on the licence holder, the beneficial owner and the member of the board of directors or the supervisory board

To No 17

It follows from Section 29(2) of the Gambling Act that licences cannot be granted to offer or organise games if the applicant, members of the supervisory board or board of directors or others who can exercise a controlling influence on the company's operations have behaved in such a way that there is reason to believe that the company will not be operated in a responsible manner. The requirement, such as Sections 26 and 28, ensures that the persons mentioned are fit and reputable to work with gambling activities.

It follows from the proposed amendment *Section 29(2)*, that 'beneficial owners,' shall be inserted after 'if the applicant,'.

This means that licences cannot be granted if applicants, beneficial owners, members of the supervisory board or board of directors or others who can exercise a controlling influence on the company's operations have behaved in such a way that there is reason to believe that the company will not be properly operated.

The proposed amendment will make it clear that beneficial owners are also subject to the assessment. During the licence period, the Danish Gambling Authority will then be required to carry out an ongoing screening of beneficial owners, including against various sanction lists.

Beneficial owners should be understood in accordance with the definition of beneficial owners in the Anti-Money Laundering Act. As a supervisory authority in the area of preventing and combating money laundering and terrorist financing, the Danish Gambling Authority is regularly evaluated by various international bodies with a strong focus on beneficial owners and the risks associated with them.

The reference to other persons who may exercise a controlling influence may then be, for example, persons closely associated with the applicant or a member of the supervisory board or board of directors, such as a family member or a cohabiting partner.

To No 18

It follows from Section 29 of the Gambling Act that licences for the offering of games can only be granted to applicants who are likely to engage in gambling in an economically and professionally responsible manner. Licences to offer or organise games may not be granted if the applicant, members of the supervisory board or the board of directors or others who can exercise a controlling influence on the company's operations, have exhibited such conduct that there is reason to believe that the company will not be operated in a responsible manner. The requirement helps to ensure, as Sections 26 and 28, that the persons mentioned are fit and reputable to work with gambling activities.

Licences for the offering of bets and the operation of online casinos currently contain a condition that the licence holder must immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which the licence is granted.

It follows from the proposed *Section 29(3)* that licence holders must immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which a licence to offer games is granted.

The proposed amendment will result in the requirement being regulated directly in the Gambling Act. This will emphasise the importance of offering games professionally and in a financially responsible manner throughout the licence period. Furthermore, regulation through terms should be limited, as far as possible, to specific terms which must be provided to exactly one specific licence holder, and it is therefore proposed that the requirement be directly regulated in the Gambling Act. The requirement will apply to all licences for the offering of games.

Essential information will include, among other things, information provided by the licence holder in connection with the submission of his application and background material, including matters relating to the licence holder's ownership and beneficial owners, information on criminal

offences, convictions and out-of-court settlements, as well as the funding basis for the licence holder.

Licences for the offering of bets and the operation of online casinos already contain a condition that the licence holder must immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which the licence is granted. It is therefore already current practice within these gambling areas that the Danish Gambling Authority must be informed in this regard. On the other hand, this is a new requirement for gambling operators with a licence to operate land-based casinos, as it is not stated as a condition in their current licences.

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1) of the Bill, cf. Section 1, No 53, of the Bill. Penalties for infringement of the provision is proposed to be imposed on the licence holder.

To No 19

It follows from Section 30 of the Gambling Act that a designated representative of a licence holder residing or established outside the EU or the EEA must be approved by the Danish Gambling Authority and comply with the conditions laid down in Section 26(1) of the Gambling Act and be resident or established in Denmark.

It is proposed in *Section 30(1), first sentence*, that the words ‘Section 32a(2)’ shall be inserted after ‘Section 27(2)’.

This means that the provision is extended to refer to a representative of a game provider established outside the EU or the EEA.

The proposed amendment will mean that a representative of a game provider applying for a licence under the proposed Section 32a of the Bill will have to comply with the same requirements imposed on a representative of a licence holder.

The representative of a game provider will have to comply with the requirements set out in Section 26(1), which are also imposed on persons before they can obtain a licence for offering and arranging. The requirement that the representative must comply with the conditions laid

down in Section 26 must, inter alia, ensure that the representative is fit and reputable to work with gambling activities.

If the representative is a person, this person will have to be at least 21 years of age, the person must not be under guardianship or curatorship, the person must not have filed for pre-insolvency, bankruptcy or debt discharge, or be subject to pre-insolvency proceedings, bankruptcy proceedings or debt discharge, and the person must not have been convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector or have overdue debts to the public. The representative must also reside in Denmark.

If the representative is a company, etc. (legal person) it must not have filed an application for pre-insolvency, bankruptcy or debt discharge, or be subject to pre-insolvency proceedings, bankruptcy proceedings or debt discharge, or be convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, and the company, etc. (legal person) must not have overdue debts to the public. The representative must also be established in Denmark.

The representative will have the power to represent the game provider as a subject in administrative, procedural and criminal matters, and the representative will be responsible for day-to-day communication with the Danish Gambling Authority.

An approval of a representative may be revoked if the representative is convicted of a criminal offence that involves an immediate risk of abusing the access to work in the gambling sector, has overdue debts to the public exceeding DKK 100,000, or no longer resides or is established in Denmark.

An approval shall lapse if the representative no longer fulfils the conditions that he must not be under guardianship or curatorship, and that he must not have filed an application for pre-insolvency, bankruptcy or debt discharge, or pre-insolvency proceedings, bankruptcy proceedings or debt discharge.

The amendment is a consequence of Section 1, No 14, of the Bill, which proposes to introduce requirements for a licence for a game provider.

Reference is made to the general comments on the Bill in point 2.2.1 on the introduction of requirements for a Danish licence for a game provider.

There are currently no rules on what criteria a game provider must meet.

Under Chapter 4, it is proposed to insert three new provisions, Sections 32a–32c, which will describe the detailed criteria for granting a licence to a game provider. Regarding the introduction of a game provider licence, reference is made to the general comments on the Bill in point 2.2.1 on the requirements for a Danish licence for a game provider.

Decisions taken by the Danish Gambling Authority under Chapter 3a are expected to be similar in nature as under Chapters 3 and 4, which is why they cannot be expected to be simple and uncomplicated, which may imply that they are suitable for delegation to the Danish Tax Appeals Administration in accordance with the rules laid down in Section 35b of the Tax Administration Act. It is therefore expected that changes will be made to Order No 367 of 28 June 2023 on the decision on certain appeals in the Tax Appeals Administration in order that appeals against decisions under Chapter 4 a will be dealt with in the same way as appeals against decisions under Chapters 3 and 4.

To Section 32a

It follows from the proposed amendment that a new *Section 32a* shall be inserted, that will define which companies etc. (legal persons) can apply for a game provider licence.

It follows from the proposed (1) that a licence as a game provider may be granted to companies, etc. (legal persons) established in Denmark or in another EU or EEA country, without prejudice to (2).

The proposed amendment will mean that only companies, etc. (legal persons) can apply for a licence as a game provider, as opposed to licences for offering and organising games, which under Section 26 of the Gambling Act can also be applied for by natural persons. This should be seen in the context of the fact that it would not be realistic that a natural person would be able to provide games to a licence holder, as there are significant financial obligations, which means that a natural person will always seek to limit his or her liability through a company.

It is proposed in (2) that a licence as a game provider may be granted to companies, etc. (legal persons) that are not established in Denmark or in another EU or EEA country, provided that the applicant has appointed an approved representative, cf. Section 30.

The proposed amendment will mean that companies etc. (legal persons) not established in Denmark or in another EU or EEA country will have to appoint a representative to represent themselves in all cases, including before the authorities, including the Danish Gambling Authority and the National Tax Tribunal, in order to obtain a licence in Denmark to provide games to a licence holder. The representative will have to meet the requirements imposed on representatives in Section 30.

To Section 32b

It is proposed to insert a new provision, 32b, to describe the conditions that would have to be met in order to obtain a licence as a game provider. The provision will provide that the requirements for obtaining a licence to offer games will also apply to a game provider. Reference is therefore made to the comments to Section 28 of the Gambling Act, cf. the Official Record of Danish Parliamentary Proceedings 2009–10, Appendix A, page 54.

It is proposed in (1), *first sentence*, that it is a condition for obtaining licences that companies, etc. (legal persons) meet the conditions laid down in Section 26(1)(3–5) and that beneficial owners and members of the board of directors and the supervisory board meet the conditions laid down in Section 26(1)(1–5). It is proposed in the second sentence that if a new person is considered to be the beneficial owner, a new member joins the board of directors or a new member is recruited by the supervisory board, this must be notified to the Danish Gambling Authority within 14 days.

The proposed amendment will mean that the company, etc. (legal person) must not have filed an application for pre-insolvency, bankruptcy or debt discharge, or be subject to pre-insolvency proceedings, bankruptcy proceedings or debt discharge, or have been convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, and the company, etc. (legal person) must not have overdue debts to the public.

The beneficial owners, members of the board of directors or the supervisory board must be at least 21 years old, must not be under guardianship or under curatorship, must not have filed an application for pre-insolvency, bankruptcy or debt discharge, or be subject to pre-insolvency proceedings, bankruptcy proceedings or debt discharge, must not be convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector or have overdue debts to

the public. The requirement must, inter alia, ensure that they are fit and reputable to work with gambling activities.

It is proposed in (2) that beneficial owners and members of the board of directors or the supervisory board of companies, etc. (legal persons) must immediately notify the Danish Gambling Authority if the beneficial owner or member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.

The proposed provision would make it a prerequisite for the proper operation of gambling that a holder of a licence to provide games fulfils the conditions laid down in Section 32b(1) of the Gambling Act in respect of beneficial owners, members of the board of directors and the supervisory board. The Danish Gambling Authority will therefore immediately be required to receive information regarding whether a beneficial owner or a member, after a game provider has been granted a licence, is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or if a beneficial owner or a member has overdue debts to the public exceeding DKK 100,000, so that it can be assessed whether it should have consequences for the member of board of directors or the supervisory board

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1) of the Bill, cf. Section 1, No 54, of the Bill. Penalties for infringement of the provision is proposed to be imposed on the game provider, the beneficial owner and the member of board of directors or the supervisory board

It is proposed in (3) that a member of the board of directors or the supervisory board of companies, etc. (legal persons) must resign from the board of directors or the supervisory board, if the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.

The proposed effect will be for the Danish Gambling Authority to decide that a beneficial owner, a member of the board of directors or the supervisory board must resign, if the person concerned has been convicted of a criminal offence that justifies an immediate risk of abusing the access

to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.

The provision reflects the criterion for the offering of games, where the Danish Gambling Authority has the opportunity to decide that a beneficial owner, a member of the board of directors or the supervisory board must resign, if the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000, cf. Section 28(2) of the Gambling Act.

It is proposed in (4) that members of the board of directors or the supervisory board shall resign from the board of directors or the supervisory board, if the member no longer fulfils one of the conditions laid down in Section 26(1)(2) and (3).

The proposed provision will require members of the board of directors or the supervisory board to resign from the board of directors or the supervisory board if the member comes under guardianship or submits an application for restructuring, bankruptcy or discharge of debt or is in restructuring proceedings, bankruptcy proceedings or discharge of debt. If this does not happen, the holder of a licence to provide games may be fined. However, this presupposes that the game provider is aware that the member no longer meets the conditions.

To Section 32c

It is proposed to insert a new provision, *Section 32c*, to make it clear that a licence as a game provider requires professionally responsible operation. That provision partly corresponds to the requirement imposed on a gambling operator that a gambling activity must be conducted in an economically and professionally responsible manner. Reference is therefore made to the comments Section 29 of the Gambling Act, cf. the Official Record of Danish Parliamentary Proceedings 2009–10, Appendix A, page 54.

It is proposed in (1) that a licence as a game provider can only be granted to applicants who are likely to engage in gambling activities in a professionally responsible manner.

The proposed provision will mean that a licence can only be granted to a game provider if the Danish Gambling Authority assesses him as being

able to operate game provider activities in a professionally responsible manner, including in accordance with good practice within the industry in question.

The provision corresponds in part to Section 29(1) of the Gambling Act, but where Section 29(1) also pursues the objective of the licence holder's financially responsible operation, it is considered not necessary to lay down criteria as regards game providers. The assessment of the financially responsible operation of the licence holder for the offering of games has the primary purpose of ensuring that no licences are granted to companies that are unable to pay out the winnings of players. As licence holders remain liable to players, including with regard to the payout of winnings, it is not considered that it will be necessary to make a financial assessment of game providers.

It is proposed in (2) that licences cannot be granted if the applicant, beneficial owners, members of the supervisory board or the board of directors or others who can exercise controlling influence on the company's operation, have exhibited such behaviour that there is reason to believe that the company will not be operated in a professionally responsible manner.

The proposed amendment would mean that it would not be possible to grant a licence for the provision of games if an applicant, a beneficial owner, a member of the board of directors or the supervisory board, or others who can exercise a controlling influence on the company's operations, has behaved in such a way that there is reason to believe that the company will not be run in a professionally responsible manner.

The purpose of the requirement is to ensure that those persons are fit and reputable to work with gambling activities, following Section 29(2) of the Gambling Act.

Licences may be refused, even if the applicant, the beneficial owner or the member of the supervisory board or the board of directors has not committed criminal offences which pose an immediate risk of abuse of office, if there is reason to believe that one of the said persons will oppose a responsible and reasonable operation.

The requirement also applies to others who can exercise a controlling influence on the operation of the company. This means that it is possible to

prevent persons who do not satisfy the requirement of good repute from actually carrying out gambling activities through another person who formally holds the necessary titles.

Other persons who can exercise a controlling influence may be, for example, persons closely associated with the applicant or a member of the supervisory board or board of directors, such as a family member, or a cohabiting partner.

It is proposed in (3) that a game provider must immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which a licence as a game provider is granted.

The proposed amendment will highlight the importance of offering games in a professionally responsible manner throughout the licence period.

Essential information will include, among other things, information provided by the licence holder in connection with the submission of his application and background material, including matters relating to the licence holder's ownership and beneficial owners, information on criminal offences, convictions and out-of-court settlements.

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1), cf. Section 1, No 54, of the Bill. Penalties for infringement of the provision is proposed to be imposed on the game provider.

To No 21

It follows from Section 22 of the Gambling Act that persons under the age of 18 may not have access to gambling halls and may not play on gambling machines with winnings in restaurants. In addition, Section 34 states that the receipt of stakes for games by persons under the age of 18 and other forms of arranging such persons' participation in gambling is not permitted, unless it is the offering of non-profit lotteries, where there is no age limit or land-based lotteries and class lotteries, where the age limit for receipt of stakes and other arranging is 16 years.

It is proposed in the new provision, *Section 34a*, that for the purpose of the Danish Gambling Authority's supervision of compliance with the requirements laid down in Sections 22 and 34, representatives of the Danish Gambling Authority may with identification and without a court order require to receive all necessary information from persons in a gambling hall as well as from buyers of games.

It follows from the proposed provision that the Danish Gambling Authority will be able to require, among other things, that the buyer presents a valid photo identification or other form of identification that can help to determine the buyer's age without having to obtain a court order prior to a supervisory visit.

The provision of information shall mean the information necessary to establish the identity of a buyer.

The purpose of the provision is to provide the Danish Gambling Authority with a tool to ensure that no games are sold to persons below the age limit for the game in question. The provision will be relevant in relation to games covered by the requirement for identification means associated with the player account, in order to ensure that there has been no misuse or loan of someone else's identification means.

To No 22

It follows from Section 37 of the Gambling Act that the day-to-day operation of land-based casinos, gambling halls with gambling machines with winnings and shops where lottery tickets or bets are sold must be carried out by a licence holder or a manager. The requirements for a manager to be approved are indicated in Section 38, including that the approval of a manager may be revoked if the manager has been convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector.

It is proposed that in *Section 38*, a new paragraph, (4), shall be inserted after (3), according to which an approved manager must immediately inform the Danish Gambling Authority if he is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector.

The proposed provision will result in an approved manager being held responsible for ensuring that the Danish Gambling Authority becomes aware of a conviction for a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector immediately after the judgment has become known to the manager. The Danish Gambling Authority will then be able to assess whether the judgment should have consequences for the manager's approval. The requirement is proposed to highlight the importance of providing games professionally and in a financially responsible manner throughout the licence period.

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1), cf. Section 1, No 53, of the Bill. Penalties for infringement of the provision is proposed to be imposed on the manager.

To No 23

It follows from Section 39 of the Gambling Act that, prior to his employment, an employee of a land-based casino must be approved by the Danish Gambling Authority. In order to obtain approval, the employee must not be under guardianship or be convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector. The employee must notify the Danish Gambling Authority if they are under guardianship. An approval may be revoked if an employee has behaved in such a way that there is reason to believe that the employee will not perform his duties in a responsible manner. The approval will lapse if the employee is under guardianship.

It is proposed that in *Section 39*, a new paragraph, (4), shall be inserted after (3), according to which an approved employee must immediately inform the Danish Gambling Authority if the latter is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector.

The proposed amendment will result in an approved employee being held responsible for ensuring that the Danish Gambling Authority becomes aware of a conviction for a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector immediately after the judgment has become known to the manager. The Danish Gambling Authority can then assess whether the judgment should have consequences for the employee's approval. The requirement is proposed to highlight the importance of providing games professionally and in a financially responsible manner throughout the licence period.

Infringement of the provision is proposed to be punishable, cf. Section 59(5)(1), cf. Section 1, No 53, of the Bill. Penalties for infringement of the provision is proposed to be imposed on the employee.

To No 24

It follows from *Section 41(1)* that the Minister of Taxation may lay down rules on the games and their processing. The provision lists a non-exhaustive list of areas to which these rules may relate.

It is proposed in *Section 41(1)* that the words ‘and the means of payment’ shall be replaced by ‘means of payment’ and that the words ‘and on game providers, including rules on technical aspects for the certification of games and rules on matters that support supervision’ shall be inserted after ‘illegal gambling operator’.

This means that more detailed rules can be laid down regarding game providers, including rules on technical aspects for the certification of games and rules on matters that support the supervision of game providers.

The proposed amendment will result in the Minister of Taxation being authorised to lay down rules on game providers, including rules on technical conditions for the certification of gambling and rules on matters that support effective supervision of game providers.

The addition to the provision is a consequence of the fact that the Bill proposes to make it possible to apply for a licence to be a game provider. There is therefore a need to extend the Minister of Taxation’s authorisation so that more detailed rules can also be laid down for game providers.

To Nos 25 and 26

The fees to be paid for applying for and supervising licences under the Gambling Act are indicated in Section 42. The provision contains many paragraphs and it is therefore proposed that the provision be divided, see below. There will then be fee provisions for the different gambling areas, such as bets and online casinos and land-based casinos. In addition, there are provisions on what happens if the gambling revenue does not correspond to the fee, the adjustment of the fees and the Minister of Taxation’s authorisation to lay down rules on the payment of the fee. There will be a repetition of several of the applicable fee provisions, with the necessary adjustments. There will therefore also be some repetition of comments on previous amending laws with necessary adaptations.

Since Section 42 is proposed to be divided into separate sections, Section 42a is moved to Section 42f. In addition, collusion is added to the

provision, so that it is explicit that the Danish Gambling Authority may use the fee revenue to combat collusion.

It is proposed that Sections 42–42f should enter into force on 1 July 2024. The proposed Section 42g is not to enter into force until 1 January 2025. Since the proposed Sections 42c, 42e and 42f refer to Section 42g when this enters into force, the amendment of Sections 42 and 42a is reworded twice. In view of the fact that there is no significant difference between the two wordings, combined observations have been added.

It should be noted that an earlier amending law has adopted an amendment to Section 42, concerning the payment of fees for filing an application for a licence for non-profit lotteries, in Act No 650 of 8 June 2016, Section 4, No 7, for which the Minister of Taxation was required to lay down a date of entry into force, cf. Act No 650 of 8 June 2016 Section 6(2). The provision has not been put into force and is no longer considered relevant. This provision shall be repealed by the present proposal on the wording of Section 42.

To Section 42

It follows from Section 42(1) of the Gambling Act that when submitting an application for a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, a fee of DKK 250,000 (2010 level) is payable to the Danish Gambling Authority, without prejudice to (4) and (5). If, at the time of the application, the applicant has a licence from the Danish Gambling Authority, a fee of DKK 100,000 (2010 level) shall be paid to the Danish Gambling Authority for the submission of an application for a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, without prejudice to (4) and (5). The fee shall be paid at the latest at the same time as the application is submitted.

It is proposed in *Section 42(1), first sentence*, to submit an application for a licence for the offering of bets, cf. Section 11, or the operation of online casinos, cf. Section 18, an applicant must pay a fee of DKK 250,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). It is proposed in the *second sentence* that in order to submit an application for a licence for the offering of bets, cf. Section 11, or the operation of online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 100,000 (2010 level) to the Danish Gambling Authority, without prejudice

to (4–6). It is proposed in the *third sentence*, that the fee must be paid at the latest at the time of submission of the application.

The proposed effect will be that, in connection with the submission of an application for a licence for the offering of bets and online casinos, DKK 250,000 (2010 level) (DKK 315,300 at 2024 level) shall be paid, unless an application for a revenue-limited or turnover-restricted licence is submitted under (4–6). The fee will be payable at the latest at the same time as the application is submitted. The fee must cover the costs associated with the Danish Gambling Authority’s processing of the application.

If an application is made for a renewal of an existing licence for bets or online casinos, a fee of DKK 100,000 (2010 level) (126,100 in 2014 level) shall be paid, unless an application for a revenue-limited or turnover-restricted licence is submitted under (4–6).

Licences for bets or online casinos are limited to 5 years. A renewal of a licence is considered to be the issuing of a new licence and thus a renewal will, among other things, trigger a new application fee. The requirements for obtaining a licence under Sections 26–30 of the Gambling Act must be met, e.g. the applicant must not have overdue debts to the public (that is, that either no money is due to the public or that a payment arrangement has been concluded).

When renewing licences for bets or online casinos, the Danish Gambling Authority will have to review whether the requirements of Sections 26–30 of the Act are met. Processing an application and issuing a new licence therefore requires resources to a certain extent. However, since these are persons or companies that have been offering games for up to 5 years, the investigations will not be as extensive as when the original (first) licence was issued. In addition, there will be a number of technical requirements, such as whether the licence holder can provide data correctly, which the Danish Gambling Authority does not need to review again.

Taking into account that processing by the Danish Gambling Authority is required to process an application for the renewal of the licence, but that the scope is less resource-intensive than the original (first) application, a fee is proposed for the application for renewal of the licence for bets or online casinos of DKK 100,000 in (2010 level) (DKK 126,100 at 2024 level).

The lower fee will only cover the cases where, at the time of the application for the renewal of the licence, gambling operators have a licence. A gambling operator who has had a licence and where the licence has expired at the time of application will have to pay the fee of DKK 250,000 (2010 level) (DKK 315,300 at 2024 level).

The fee is proposed to be regulated in accordance with Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

It follows from Section 42(2) of the Gambling Act that when submitting an application for a licence to offer both bets and online casinos, the applicant must pay a total fee of DKK 350,000 (2010 level) (DKK 441,400 at 2024 level) to the Danish Gambling Authority, without prejudice to (4) and (5). If, at the time of the application, the applicant has a licence from the Danish Gambling Authority, a fee for the submission of an application for a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18 of DKK 125,000 (2010 level) (DKK 157,700 at 2024 level) is payable to the Danish Gambling Authority, without prejudice to (4) and (5). The fee must be paid at the same time as the application is submitted.

It is proposed in (2) that for the submission of an application for a licence to offer both bets and the operation of online casinos, the applicant must pay a total fee of DKK 350,000 (2010 level) (DKK 441,400 at 2024 level) to the Danish Gambling Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of both bets, cf. Section 11, and the operation of online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 125,000 (2010 level) (DKK 157,700 at 2024 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee must be paid at the same time as the application is submitted.

The proposed effect would mean that if a gambling operator applies for a licence for the offering of both bets and the operation of online casinos, the total application fee is DKK 350,000 (2010 level) (DKK 441,400 at 2024 level). The fee must be paid at the same time as the application is submitted.

In the same way as in Section 42(1), Section 42(2) proposes a lower fee in connection with the application for renewal of an existing licence for both bets and online casinos.

Licences for bets and online casinos are limited to 5 years. A renewal of a licence is considered to be the issuing of a new licence and thus a renewal will, among other things, trigger a new application fee. The requirements for obtaining a licence under Sections 26–30 of the Gambling Act must be met, e.g. the applicant must not have overdue debts to the public (that is, that either no money is due to the public or that a payment arrangement has been concluded).

When renewing licences for bets and online casinos, the Danish Gambling Authority will have to review whether the requirements of Sections 26–30 of the Act have been met. Processing an application and issuing a new licence therefore requires resources to a certain extent. However, since these are persons or companies that have been offering games for up to 5 years, the investigations will not be as extensive as when the original (first) licence was issued. In addition, there will be a number of technical requirements, such as whether the licence holder can provide data correctly, which the Danish Gambling Authority does not need to review again.

Taking into account that processing by the Danish Gambling Authority is required to process an application for renewal of the licence, but that the scope is less resource-intensive than the original (first) application, it is proposed to set a fee for the application for renewal of licences for both bets and online casinos at DKK 125,000 in (2010 level) (DKK 157,700 at 2024 level).

The lower fee will only cover the cases where, at the time of the application for the renewal of the licence, gambling operators have a licence. A gambling operator who has had a licence and where the licence has expired at the time of application will have to pay the fee of DKK 350,000 (2010 level) (x at 2024 level).

The fee is proposed to be regulated in accordance with Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

It follows from Section 42(3) of the Gambling Act that for licences issued for the offering of bets or online casinos, a fee depending on a calendar year's taxable gambling revenue, cf. Sections 6 and 11 of the Gambling Tax Act, shall be paid to the Danish Gambling Authority, without prejudice to (4–5). The fee must be paid no later than 1 month after the

licence enters into force and follows a scale according to the amount of gambling revenue.

It is proposed in (3) that for licences issued for the offering of bets or the operation of online casinos, a fee depending on a calendar year’s taxable gambling revenue, cf. Sections 6 and 11 of the Gambling Tax Act, shall be paid to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:

Amount of gambling revenue	Fee (2010 level)	Fee (2024 level)
Less than DKK 5,000,000	DKK 53,250	DKK 67,200
DKK 5,000,000 up to DKK 10,000,000	DKK 133,250	DKK 168,100
DKK 10,000,000 up to DKK 25,000,000	DKK 239,800	DKK 302,400
DKK 25,000,000 up to DKK 50,000,000	DKK 479,600	DKK 604,800
DKK 50,000,000 up to DKK 100,000,000	DKK 852,600	DKK 1,075,200
DKK 100,000,000 up to DKK 200,000,000	DKK 1,598,650	DKK 2,015,900
DKK 200,000,000 up to DKK 500,000,000	DKK 2,664,400	DKK 3,359,900
DKK 500,000,000 and above	DKK 4,795,900.	DKK 6,047,700

The proposed effect will be that for licences for the offering of bets or the operation of online casinos, a fee will be paid for the Danish Gambling Authority’s supervision, etc. An annual fee must be paid in accordance with the licence holder’s gambling revenue. The gambling revenue corresponds to the taxable amount, cf. Sections 6 and 11 of the Gambling Tax Act.

The fee is proposed to be regulated in accordance with Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

It follows from Section 42(4) that for licences of a maximum duration of 1 year issued for the offering of bets or online casinos, where the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) (DKK 63,100 at 2024 level) is paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted. If the application is rejected, DKK 25,000 will be refunded to the applicant. The amount shall be governed by Section 20 of the Personal Tax Act.

It is proposed in (4) that for licences of a maximum duration of 1 year issued for the offering of bets or the operation of online casinos, where gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) (DKK 63,100 at 2024 level) is paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted. If the application is rejected or the application is refused, DKK 25,000 (2010 level) (DKK 31,600 at 2024 level) will be refunded to the applicant.

The proposed effect would mean that if a licence is applied for under the proposed Section 11(3), Section 18(3) or (4), a fee of DKK 50,000 (2010 level) (DKK 63,100 at 2024 level) will be paid to cover the total costs of processing the application, issuing the licence and supervision. The fee must be paid at the same time as the application for a licence is submitted, and if the application is rejected or refused, DKK 25,000 (2010 level) (DKK 31,600 at 2024 level) will be refunded to the applicant.

As the fee is set to cover both the processing of the application and the subsequent supervision, it is proposed that half of the fee DKK 25,000 (2010 level) (DKK 31,600 at 2024 level) will be refunded to the applicant if the application is refused.

The fee is proposed to be regulated in accordance with Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

The Bill proposes to insert a separate provision on licences for a revenue-restricted licence in Section 11(3) of the Gambling Act, cf. Section 1, No 8, and Section 18(3) and (4) of the Bill, cf. Section 1, No 11, of the Bill. The previous comments on the provision have been repeated where appropriate.

It is proposed in (5) that for licences for the offering of bets of a maximum duration of 1 year, where the gambling turnover must not exceed DKK 5,000,000, and the payout ratio must not exceed 20 %, a fee of DKK 50,000 (2010 level) (EUR 63,100 at 2024 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. If the application is

rejected or the application is refused, DKK 25,000 (2010 level) (DKK 31,600 at 2024 level) will be refunded to the applicant.

The proposed effect would mean that if a licence is applied for under the proposed Section 11(4), a fee of DKK 50,000 will be paid to cover the total costs of processing the application, issuing a licence and supervision. The fee must be paid at the same time as the application for a licence is submitted, and if the application is rejected or refused, DKK 25,000 (2010 level) (DKK 31,600 at 2024 level) will be refunded to the applicant.

The fee must be paid at the same time as the application for a licence is submitted and, if the application is rejected or refused, DKK 25,000 (2010 level) (DKK 31,600 at 2024 level) will be refunded to the applicant. The application and supervision fee as well as the amount refunded in the event of refusal or rejection shall be governed by Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

It is possible for holders of a revenue-restricted licence for online casinos, cf. Section 42(4), to offer guessing competitions, including guessing competitions through SMS. It is proposed to insert a separate provision on revenue-restricted licences for guessing competitions through SMS.

It is proposed in (6), *first sentence*, that for licences of a maximum duration of 1 year issued for the offering of guessing competitions through SMS, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. It follows from the proposed (6), second sentence, that the fee must be paid at the latest at the same time as the application is submitted. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.

The proposed effect would mean that if a licence is applied for under the proposed Section 18(4), a fee of DKK 50,000 (2010 level) (DKK 63,100 at 2024 level) will be paid to cover the total costs of processing the application, issuing a licence and supervision.

The fee must be paid at the same time as the application for a licence is submitted, and if the application is rejected or refused, DKK 25,000 (2010 level) (DKK 31,600 at 2024 level) will be refunded to the applicant.

As a consequence of the proposed introduction of licence requirements for game providers, cf. the proposed Section 24a, a new provision on application fee and annual fee for game providers is proposed.

The application and supervision fee as well as the amount refunded after refusal shall be governed by Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

It is proposed to change the calculation method for sponsored winnings in relation to revenue-restricted and turnover-restricted licences, so that only the licence holder's actual expense of the sponsored winnings can be deducted and not the value of the sponsored winnings.

It is proposed in (7) that winnings in cash or in kind covered by the licence issued under Section 11(3) or (4) or Section 18(3) or (4), shall be calculated to the actual expense of the winnings.

The proposed amendment will result in winnings in cash or in kind covered by the licence issued in accordance with Sections 11(3) or (4) or Section 18, (3) or (4), shall be calculated to the actual expense of the winnings for the licence holder. If a licence holder has received sponsored winnings, he will not have incurred a related expense and will not be able to deduct the value of the winnings from the gambling revenue. By recognising sponsored winnings in cash or in kinds at the actual expense of the individual winnings for the licence holder, the actual profit of each licence holder will be made clear. This means that the supervisory funds will largely match the purpose of the licences and their extent on the gambling market.

To Section 42a

It is proposed to include provisions requiring that a fee must be paid to the Danish Gambling Authority for processing an application to become a game provider, cf. Section 24a of the proposal, and an annual fee for the purpose of the Danish Gambling Authority's supervision of the game provider.

It is proposed in *Section 42a(1)* to submit an application for a licence for a game provider, cf. Section 24a, the applicant must pay a fee of (DKK 49,200 in 2010 level) to the Danish Gambling Authority. The fee must be paid at the same time as the application is submitted.

The proposed proposal will entail the introduction of a new fee (DKK 49,200 in 2010 level) (DKK 62,100 at 2024 level) for applying for a licence to become a game provider for Danish licence holders. The fee shall be paid at the latest at the same time as the application is submitted. Applicants for a game provider licence must comply with the requirements proposed to be introduced as Section 32a-32c by the proposal. The fee shall cover the costs associated with the Danish Gambling Authority's processing of the application.

The fee is proposed to be regulated in accordance with Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

It is proposed in *Section 42a(2)* that an annual fee of (DKK 32,800 in 2010 level) shall be paid for a calendar year for a licence issued to a game provider, cf. Section 24a.

The proposed effect will be that for licences as a game provider, a fee of (DKK 32,800 in 2010 level) (DKK 41,400 at 2024 level) will be paid for a calendar year. The fee shall cover the supervision of game providers.

In the first calendar year in which a game provider provides games to a gambling operator, it is proposed that the Danish Gambling Authority should set the annual fee proportionately so that game providers obtaining a licence in the middle of the year do not have to pay a full annual fee.

Licence holders who produce games for their own offer, but without providing the games to other licence holders on the Danish market, will not be required to hold a game provider licence and will not have to pay an annual fee.

The fee is proposed to be regulated in accordance with Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

To Section 42b

It follows from Section 46(6) that for licences issued for the establishment and operation of land-based casinos, an annual fee shall be paid to the Danish Gambling Authority, depending on the taxable gambling revenue of the calendar year, cf. Section 10 of the Gambling Tax Act. The fee must be paid no later than 1 month after the licence enters into force and follows a scale according to the amount of gambling revenue.

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It is proposed in *Section 42b* that for licences issued for the establishment and operation of land-based casinos, an annual fee shall be paid to the Danish Gambling Authority, depending on the calendar year's taxable gambling revenue, cf. Section 10 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:

Amount of gambling revenue	Fee (2010 level)	(2024 level)
Less than DKK 10,000,000	DKK 143,200	DKK 167,500
DKK 10,000,000 up to DKK 20,000,000	DKK 286,500	DKK 335,000
DKK 20,000,000 up to DKK 50,000,000	DKK 429,750	DKK 502,400
DKK 50,000,000 up to DKK 100,000,000	DKK 716,300	DKK 837,400
DKK 100,000,000 and above	DKK 1,193,800	DKK 1,395,600

The proposed effect would be to pay an annual fee for land-based casinos, which follows the realised annual gambling revenue of each land-based casino. The annual fee is calculated on the basis of the calendar year's taxable gambling revenue, cf. the Gambling Tax Act.

The fee is proposed to be regulated in accordance with Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

To Section 42c

It follows from Section 42(7) that if the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with (3) and (6), an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue in a calendar year is lower than the basis on which the fee is paid pursuant to (3) and (6), an amount equal to the difference between the fee paid and the actual payable fee shall be refunded.

It is proposed in *Section 42c*, No 25, that if the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with Section 42(3) and Section 42b, an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue for a calendar year is lower than the basis for the fee paid pursuant

to Section 42(3) and Section 42b, an amount equal to the difference between the fee paid and the actual fee shall be refunded.

When the Act enters into force and before the amendment in Section 1, No 26, enters into force, the provision will not refer to Section 42g. After the amendment in Section 1, No 26, enters into force, the provision will also refer to Section 42g as follows:

It is proposed in *Section 42c*, No 26, that if the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with Section 42(3), Section 42b and Section 42g, an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue for a calendar year is lower than the basis for the fee paid pursuant to Section 42(3), Section 42b and Section 42g, an amount equal to the difference between the fee paid and the actual fee shall be refunded.

The proposed in Nos 25 and 26 will mean that if the realised annual gambling revenue is higher or lower than the fee paid, and this leads to a substantial change in the level of the fee, the fee already paid must be re-adjusted so that the fee is paid on the basis of the actual annual gambling revenue. The regulation must be made immediately after the Danish Gambling Authority has established that the gambling revenue has exceeded or is below the original level. The charging or refund of overpaid or underpaid annual fees can only be made after the end of the calendar year.

In relation to the fee paid under the proposed Section 42g, overpaid fees may be withheld by the Danish Gambling Authority to offset the fee for the following year instead.

To Section 42d

It follows from Section 42(10) that the Minister of Taxation may lay down rules on the payment of fees for processing applications and issuing licences and annual fees to cover costs associated with the administration of licences, supervision of licence holders, supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act, protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc., and monitoring of the gambling market in order to prevent that participation in games are

offered, organised or arranged in Denmark without a licence under this Act.

It is proposed in *Section 42d* that the Minister of Taxation may lay down rules on the payment of fees for processing applications and issuing licences and annual fees to cover the costs associated with the administration of licences, supervision of licence holders and game providers, supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act, protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc., and monitoring of the gambling market in order to prevent that participation in games are offered, organised or arranged in Denmark without a licence under this Act.

The Minister of Taxation may lay down fees for gambling operators who must go to finance the costs that the Danish Gambling Authority has with the administration of the proposed rules, including supervision of the gambling operators. At this stage, fees are set for lotteries, cf. Section 6, and class lotteries, cf. Section 8.

Furthermore, rules may be laid down on fees to cover the costs of surveillance of the gambling market in order to prevent the illegal offering of games.

The Minister of Taxation may lay down rules on the payment of fees for supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act as well as in relation to the protection of players from developing gambling addiction, including information, prevention and self-exclusion, etc.

The Danish Gambling Authority is the supervisory authority in relation to the gambling operators' compliance with the Anti-Money Laundering Act. It already follows from Section 42a of the Gambling Act, which is proposed to be moved to Section 42f, that the Danish Gambling Authority's fee revenue covers, among other things, the costs incurred by the Danish Gambling Authority in connection with the supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act.

Gambling areas with low risk of money laundering may be exempted in whole or in part from compliance with anti-money laundering measures.

Order No 727 of 9 June 2017 on the partial exemption of certain games from the Anti-Money Laundering Act sets out which gambling areas are currently fully or partially exempted from the Anti-Money Laundering Act. For the gambling areas, which are completely excluded from the provisions of the Anti-Money Laundering Act, the fee to the Danish Gambling Authority will not be applicable in relation to the Danish Gambling Authority's supervision, etc. in the area of money laundering.

In relation to gambling addiction, it follows from the purpose provision in Section 1 of the Gambling Act that the aims of the Act is, inter alia, to protect young people and other vulnerable persons from being exploited through gambling or developing gambling addiction, and that the Minister of Taxation may, pursuant to Section 41(1) of the Gambling Act, lay down rules on, inter alia, measures to protect players.

The Minister of Taxation may lay down detailed rules on the payment of fees for the Danish Gambling Authority's costs associated with the protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc. The fee may also be used to cover the Danish Gambling Authority's costs associated with measures, etc. in relation to gambling addiction. Financing of the Danish Gambling Authority's costs in relation to gambling addiction is done through the existing fee revenue.

Protecting children and adolescents and adults from developing gambling addiction, as well as other measures to prevent gambling addiction, can be done in a variety of ways. This can be in the form of information campaigns and lectures, as well as studies on gambling addiction. The Danish Gambling Authority can therefore use the fees to establish and operate a public and independent gambling addiction hotline.

The purpose of a national gambling addiction hotline is to give players and their relatives the opportunity to anonymously contact a public and independent body to talk about gambling problems and seek advice, guidance and information about gambling addiction. In connection with the contact, contact information of the treatment institutions that treat gambling addiction can be provided, as well as information about the possibility of self-exclusion from gambling in the Danish Gambling Authority's register of self-excluded person (ROFUS). The gambling addiction hotline will thus take the initial dialogue with, among other

things, players who experience that their gambling behaviour is getting or has already gotten out of control.

The gambling addiction hotline will also be able to take on a number of tasks if desired and found to be appropriate in the context of gambling addiction, e.g. work on prevention.

The gambling addiction hotline has created an opportunity to get a comprehensive overview of gambling addiction. The purpose of the gambling addiction hotline will therefore also be to collect information anonymously for statistical use, e.g. number of calls from relatives, age and gender distribution and which types of games are behind the call. The information can provide authorities and treatment institutions with knowledge of, for example, the different gambling areas in relation to gambling addiction and the possibility to take measure in areas that give rise to problematic gambling behaviour. In addition to being complementary, statistical information could help to improve the design of future prevalence studies on the extent of gambling and gambling problems.

Before the collection of information for statistical use begins, the Danish Gambling Authority will uncover any personal data law aspects that the collection of the information may give rise to.

Information from, among other things, the Danish treatment institutions and from a similar Norwegian helpline points to the fact that it is mainly the online players who call to signal their gambling addiction. Thus, it is expected that it will primarily be the gambling areas of bets and online casinos that will be the cause of calls made to the gambling addiction hotline.

To Section 42e

It follows from Section 42(11) that the fees referred to in (1–6) and (8) shall be governed by Section 20 of the Personal Tax Act and that the fee referred to in (8) shall be rounded up to the nearest DKK amount.

It is proposed in *Section 42e*, No 25, that the fees in Sections 42–42b are regulated in accordance with Section 20 of the Personal Tax Act.

When the Act enters into force and before the amendment in Section 1, No 26, enters into force, the provision will not refer to Section 42g. After the

amendment in Section 1, No 26, enters into force, the provision will also refer to Section 42g as follows:

It is proposed in *Section 42e*, No 26, that the fees in Sections 42–42b and 42g are regulated in accordance with Section 20 of the Personal Tax Act.

The proposed in points 25 and 26 will result in the content of Section 42(11) of the Gambling Act being moved to a separate provision, Section 42e, and the references in the provision are amended as a result of the proposed introduction of a new application fee and an annual fee for game providers in Section 42a, the fee for land-based casinos is proposed to be moved to Section 42b, and a new fee structure for gambling machines with winnings is proposed to be introduced in Section 42g. In addition, it is proposed to delete the fee for gambling machines with winnings to be rounded upwards to the nearest DKK amount.

The fees in Sections 42–42b and Section 42g are proposed to be regulated in accordance with Section 20 of the Personal Tax Act.

To Section 42f

It follows from Section 42a of the Gambling Act that fees charged in accordance with Section 42 of the Act, shall, in addition to the supervision provided for in the Gambling Act, also cover the Danish Gambling Authority's supervision, which is imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act and the Danish Gambling Authority's costs associated with the protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc.

It is proposed in *Section 42f*, No 25, that in addition to the supervision, etc., which follows from the provisions of the Gambling Act, the fees charged in accordance with Sections 42–42b and 42d also cover Nos 1–3 of the provision. It follows from the proposed No 1 that the fee covers the Danish Gambling Authority's supervision, which is imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act or other legislation. It follows from the proposed No 2 that the fee covers the costs incurred by the Danish Gambling Authority in connection with protecting players from developing gambling addiction, including information, prevention, self-exclusion, etc. It follows from the proposed No 3 that the fee covers the Danish Gambling Authority's costs associated with the detection, investigation, prevention and combating of collusion.

When the Act enters into force and before the amendment in Section 1, No 26, enters into force, the provision will not refer to Section 42g. After the amendment in Section 1, No 26, enters into force, the provision will also refer to Section 42g as follows:

It is proposed in *Section 42f*, No 26, that in addition to the supervision, etc., which follows from the provisions of the Gambling Act, the fees charged pursuant to Sections 42–42b, 42d and 42g also cover Nos 1–3 of the provision. It follows from the proposed No 1 that the fee covers the Danish Gambling Authority’s supervision, which is imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act or other legislation. It follows from the proposed No 2 that the fee covers the costs incurred by the Danish Gambling Authority in connection with protecting players from developing gambling addiction, including information, prevention, self-exclusion, etc. It follows from the proposed No 3 that the fee covers the Danish Gambling Authority’s costs associated with the detection, investigation, prevention and combating of collusion.

The proposed in Nos 25 and 26 will result in the content of Section 42a being moved to a new provision, Section 42f, and will be extended to include the Danish Gambling Authority’s costs associated with collusion, including the role of the Danish Gambling Authority as secretariat for the National Platform for the coordination of the fight against the manipulation of sports competitions.

Fees charged under the Gambling Act cover all supervisory tasks of the Danish Gambling Authority, regardless of the legislation in which the supervisory provisions are set out. The Danish Gambling Authority’s supervision of the gambling operators’ compliance with the anti-money laundering rules, etc. is thus covered by the fee charged in accordance with the Gambling Act.

The fees also cover ordinary ministerial service provided by the Danish Gambling Authority, e.g. contributions to answer committee questions.

It is intended that the Danish Gambling Authority’s fee revenue on the liberalised gambling market shall match the actual costs associated with the supervision, etc. of the liberalised market over a number of years.

Gambling operators with a licence for the offering of bets, online casinos, land-based casinos and gambling machines with winnings in gambling halls and restaurants must pay an annual fee to the Danish Gambling Authority. The annual fee is calculated on the basis of the taxable gambling revenue for the calendar year. For revenue-restricted licences for bets and online casinos and for turnover-restricted betting licences, a fixed amount is paid.

The annual fees charged can be used in relation to the Danish Gambling Authority's costs in relation to gambling addiction and thus, among other things, for the establishment and operation of an independent gambling addiction hotline with the Danish Gambling Authority.

The financing of the Danish Gambling Authority's costs in relation to gambling addiction is done through the existing fee revenue, so there will not be a change in the amount of the fees.

It is proposed to reword Section 42f, so that it is explicitly stated that the annual fees charged can also be used for the Danish Gambling Authority's costs associated with the action against collusion.

The proposed amendment removes any doubts as to whether the annual fees charged can be applied in relation to the Danish Gambling Authority's costs in relation to collusion and thus, among other things, for investigations to be used by the National Platform for the coordination of the fight against the manipulation of sports competitions, which has been placed with the Danish Gambling Authority by Order No 315 of 22 March 2023 amending the Order on the promotion of integrity in sport.

To Section 42g

It follows from Section 42(8) that a fee of DKK 573 (2010 level) shall be paid per gambling machine for a calendar year for licences for the installation and operation of gambling machines with winnings, cf. Section 19(1). The fee shall be notified and paid no later than at the end of January in the respective calendar year. If a gambling machine with winnings is to be inspected as a result of changes made to the gambling machine, the gambling machine shall be deemed to be newly installed.

It is proposed in *Section 42g*, No 26, that for licences for the installation and operation of gambling machines with winnings, cf. Section 19(1), an annual fee shall be paid to the Danish Gambling Authority, depending on

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licence holders' annual taxable gambling revenue, cf. Section 12 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence enters into force and thereafter annually at the end of January, according to the following scale:

Amount of gambling revenue	Fee (2010 level)	(2024 level)
Less than DKK 100,000	DKK 1,200	DKK 1,600
DKK 100,000 up to DKK 250,000	DKK 2,000	DKK 2,600
DKK 250,000 up to DKK 500,000	DKK 4,100	DKK 5,200
DKK 500,000 up to DKK 1,000,000	DKK 8,200	DKK 10,400
DKK 1,000,000 up to DKK 2,500,000	DKK 18,400	DKK 23,300
DKK 2,500,000 up to DKK 5,000,000	DKK 36,900	DKK 46,600
DKK 5,000,000 up to DKK 10,000,000	DKK 73,850	DKK 93,200
DKK 10,000,000 up to DKK 25,000,000	DKK 155,950	DKK 196,700
DKK 25,000,000 up to DKK 50,000,000	DKK 369,400	DKK 465,900
DKK 50,000,000 up to DKK 100,000,000	DKK 718,350	DKK 905,900
DKK 100,000,000 up to DKK 200,000,000	DKK 1,477,800	DKK 1,863,600
DKK 200,000,000 up to DKK 500,000,000	DKK 4,515,550	DKK 5,694,200
DKK 500,000,000 and above	DKK 9,031,150	DKK 11,388,300

The proposed amendment will mean that for licences for the installation and operation of gambling machines with winnings, cf. Section 19(1), an annual fee shall be paid to the Danish Gambling Authority, depending on a calendar year's taxable gambling revenue, cf. Section 12 of the Gambling Tax Act.

A licence holder who is permitted to install and operate gambling machines with winnings must then pay an annual fee based on the previous year's taxable gambling revenue instead of the annual fee of DKK 573 (2010 level) (DKK 723 at 2024 level) per gambling machine that is installed or inspected after constructive changes.

The Danish Gambling Authority is responsible for the calculation, charging, regulation and possible refund of the annual fee. The fee is calculated on the basis of the licence holder's total taxable gambling revenue for gambling machines with winnings installed under the licence holder's Central Business Register number (CVR number).

The calculation of the fee is made on the basis of the information about the gambling revenue, as the licence holder has specified in the application material as well as continuously reported to the Tax Administration.

In the first calendar year in which a new licence holder obtains a licence for the offering of games on gambling machines, the Danish Gambling Authority sets the annual fee. A new licence holder means a licence holder who in the current calendar year does not have an active licence for the installation and operation of gambling machines with winnings under the licence holder's CVR number. The fee shall be determined on the basis of the expected gambling revenue, which the licence holder himself has indicated in the budget to be attached to the application.

In the following years, the fee is calculated on the basis of the actual gambling revenue of the previous year. If, in setting the fee for a subsequent year, the licence holder has not yet offered games in a full calendar year, the next year's fee shall be determined on the basis of a proportional fraction of the previous year's gambling revenue.

The fee is proposed to be regulated in accordance with Section 20 of the Personal Tax Act, cf. the proposed Section 42e.

To No 27

It follows from Section 43(1), first sentence, that holders of a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, shall have a report drawn up which explains whether the game offered has been in accordance with the conditions for the licence. The report shall be drawn up 1 year after the licence is taken into use.

It follows from the proposed amendment to *Section 43(1), first sentence*, that ‘and the legislation for which the Danish Gambling Authority is the supervisory authority in accordance with the specifications of the Danish Gambling Authority’ shall be inserted after ‘conditions of the licence’.

This means that holders of a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, 1 year after the licence is taken into use, must have a report outlining whether the licence holder in the previous year has offered games in accordance with the conditions of the licence and the legislation for which the Danish Gambling Authority is the supervisory authority.

The proposed amendment will extend the scope of the report on the offering of games to areas in which the Danish Gambling Authority has been granted supervisory competence by law. An example of other legislation where the Danish Gambling Authority is the supervisory authority is the Anti-Money Laundering Act.

The wording will allow the requirements to be adapted to the content of the report according to risk and materiality. The proposal does not alter the fact that failure to draw up a report on the offering of games will continue to be regarded as a serious infringement of the Act and that an infringement may result in the revocation of a licence pursuant to Section 44(1)(1).

Material that the Danish Gambling Authority will receive in connection with a report on the offering of games, and which is part of the supervision under other legislation, will have to be treated under this legislation.

To No 28

It follows from Section 43(1), second sentence, that the report that betting operators or online casinos must draw up 1 year after the licence is taken into use, must be drawn up by a company approved by the Danish Gambling Authority.

It is proposed in *Section 43(1), second sentence*, that the words ‘, without prejudice to (2)’ shall be inserted after the words ‘approved company’.

This means that the provision refers to the new (2) of Section 43 proposed by the Bill, according to which, in the case of revenue-restricted licences

and turnover-restricted licences, no company approved by the Danish Gambling Authority will be required to draw up the report.

To No 29

It follows from Section 43(1) that holders of licence for the offering of bets, cf. Section 11, or online casino, cf. Section 18, must, 1 year after the licence is taken into use, have a drawn up a report which explains whether the licence holder in the previous year has offered games in accordance with the conditions of the licence. The report must be prepared by a company approved by the Danish Gambling Authority. The report must reach the Danish Gambling Authority no later than 14 months after the date on which the licence is taken into use.

It is proposed that in *Section 43*, a new paragraph, (2), shall be inserted after (1), according to which licences of a maximum duration of 1 year, cf. Section 11(3) or (4), and Section 18(3) or (4), do not require that the report in accordance with (1) must be drawn up by a company approved by the Danish Gambling Authority.

The proposed amendment would exempt revenue-restricted and turnover-restricted licences from the requirement to use an approved company, as it would be a disproportionate burden to impose these limited licences.

Holders of revenue-restricted and turnover-restricted licences will still have to draw up a report, but this report may be drawn up by the licence holder himself. This will also be in line with current practice.

To No 30

It follows from Section 43(2), which becomes (3), that holders of a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, must, after the first year, and no later than 5 months after the end of each financial year, send an annual statement to the Danish Gambling Authority with the company's key figures and a report on how the licence holder has complied with the requirements of the Act.

It is proposed in *Section 43(2)*, that becomes (3), that the words 'the requirements of the Act' shall be replaced by 'the legislation in the area of supervision of the Danish Gambling Authority in accordance with the detailed instructions of the Danish Gambling Authority'.

This means that holders of licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, must, after the first year, and no later than 5 months after the end of each financial year, send an annual statement to the Danish Gambling Authority with the company's key figures and a report on how the licence holder has complied with the legislation on the Danish Gambling Authority's area of supervision. The Danish Gambling Authority will provide further instructions in relation to the content of the report.

The proposed amendment will allow the Danish Gambling Authority to obtain information in all areas where the Danish Gambling Authority has supervisory competence. An example of other legislation where the Danish Gambling Authority is the supervisory authority is the Anti-Money Laundering Act.

The wording will allow the requirements to be adapted to the content of the annual report according to risk and materiality. It is not proposed to change the fact that failure to draw up the annual statement will continue to be considered a serious infringement of the Act and that an infringement may result in a revocation of a licence pursuant to Section 44(1)(1).

Material that the Danish Gambling Authority receives in connection with the annual statement, and which is part of the supervision under other legislation, will have to be treated under this other legislation.

To No 31

It follows from Section 44(1)(5) that the Danish Gambling Authority may revoke a licence for the offering of games if the licence holder or his representative grossly or repeatedly does not specify fees under Section 42(8) and (9).

It is proposed to reword *Section 44(1)(5)* as follows, '5) does not pay due fees under Section 42g'.

The proposed amendment provides that the Danish Gambling Authority may revoke a licence for the offering of games if the licence holder does not pay due fees under Section 42g.

Since it is proposed in Section 42g, cf. Section 1, No 26, of the Bill, that the rules on fees for gambling machines with winnings shall be changed from a fee per gambling machine to fixed fees, where the fee depends on

the licence holder's annual taxable gambling revenue, the licence holder no longer has to specify the fee.

Before a licence may be revoked, the Danish Gambling Authority shall notify the licence holder that failure to pay due fees will result in the licence being revoked. This means that the licence holder has the opportunity to rectify the situation.

To No 32

It follows from Section 44(1)(7) that the Danish Gambling Authority may revoke a licence for the offering of games if the licence holder or his representative does not pay due fees in accordance with the rules laid down pursuant to Section 42.

It is proposed in *Section 44(1)(7)* that the words 'Section 42' shall be replaced by 'Sections 42–42b and 42d'.

The proposed provisions in Sections 42–42b and 42d concern amended rules on fees, cf. Section 1, No 25, of the Bill.

The proposed amendment to Section 44(1)(7) provides that the Danish Gambling Authority may revoke a licence for the offering of games if the licence holder or his representative does not pay due fees in accordance with the rules laid down pursuant to Sections 42–42b and 42d.

To No 33

It follows from Section 44(1)(8) that the Danish Gambling Authority may revoke a licence for the offering of games if the licence holder or his representative has overdue debts to the public exceeding DKK 100,000.

It is proposed in *Section 44(1)(8)* that the words 'DKK 100,000, or' shall be replaced by 'DKK 100,000,'.

The proposed amendment is a consequential change due to the proposed insertion of No 10 in Section 44(1), cf. Section 1, No 35, of the Bill.

To No 34

It follows from Section 44(1)(9) that the Danish Gambling Authority may revoke a licence for the offering of games, if the licence holder or his representative has not registered the company with the Tax

Administration, within 4 weeks after the licence is granted, cf. the Gambling Tax Act.

It is proposed in *Section 44(1)(9)* that the word ‘games’ shall be replaced by ‘games or’.

The proposed amendment is a consequential change due to the proposed insertion of No 10 in *Section 44(1)*, cf. *Section 1*, No 35, of the Bill.

To No 35

It follows from *Section 44(1)* that the Danish Gambling Authority may revoke a licence for the offering of games if the licence holder or his representative has carried out a number of defined acts listed in that provision.

It is proposed in *Section 44(1)* that after No 9 as No 10 shall be inserted ‘10) does not comply with decisions under *Section 49a* or decisions on injunctions issued in accordance with provisions laid down pursuant to this Act’.

It follows from *Section 49a* that The Danish Gambling Authority may decide on matters that are contrary to the provisions of this Act or provisions laid down pursuant to the Act, and may order that the conditions be brought in order or cease immediately or within a specified period. Decisions may be notified orally if there is an imminent or significant risk that the aim of the Gambling Act is jeopardised. An oral decision shall also be communicated in writing as soon as possible.

The proposed amendment will mean that the Danish Gambling Authority will then be able to revoke a licence if the licence holder or his representative does not comply with injunctions under *Section 49a* of the Gambling Act or decisions on injunctions issued in accordance with the provisions of this Act, including Order No 1274 of 29 November 2019 on online casinos, Order No 1276 of 29 November 2019 on online betting, Order No 1140 of 28 August 2023 on land-based betting, Order No 1290 of 29 November 2019 on land-based casinos, Order No 1288 of 29 November 2019 on non-profit lotteries and Order No 1289 of 29 November 2019 on gambling machines with winnings in gambling halls and restaurants.

The Danish Gambling Authority will be able to revoke a licence in the event that a licence holder repeatedly does not comply with decisions on injunctions. The Danish Gambling Authority will also be able to revoke a licence if the decision on the injunction concerns a matter that can help ensure the fulfilment of the aims of the Act, e.g. the age limits. An injunction to comply with the age limits laid down in the Gambling Act, which concerns the aims of the Act to protect young people or other vulnerable persons from being exploited through gambling or developing gambling addiction, may be considered to be of such importance that failure to comply with the injunction should lead to the revocation of the licence.

The amendment is a consequence of the proposed introduction of the possibility for the Danish Gambling Authority to issue injunctions, cf. the general comments to 2.5.2. on the possibility for the Danish Gambling Authority to issue injunctions and indictments.

To No 36

It is proposed in Chapter 8 to insert a new provision, *Section 45a*, according to which the Danish Gambling Authority may revoke a licence for a game provider. The provision will, to a certain extent, reflect the provision in Section 44 concerning the revocation of a licence for the offering of games, with the exception of situations relating to non-declaration or payment of tax, since a gambling operator is not subject to a tax.

It follows from the proposed Section 45a that the Danish Gambling Authority will be able to revoke a licence as a game provider if one of the six situations mentioned applies in relation to the game provider or his representative, who takes care of the interests of the game provider on his behalf.

It is proposed in (1)(1) that the Danish Gambling Authority may revoke a licence as a game provider if the game provider or his representative has grossly or repeatedly infringed the Gambling Act, provisions laid down in accordance with the Act or the conditions of the licence.

A serious infringement of the Act will be if the company has not, after becoming aware of it, provided the Danish Gambling Authority with information about beneficial owners, directors or members of the Board of

Directors, who throughout the licence or employment period must meet one or more conditions.

It is proposed in (1)(2) that the Danish Gambling Authority may revoke a licence as a game provider if the game provider or his representative has been convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector.

It follows from the proposed amendment to Section 32b(1), first sentence, that both the company wishing to obtain a licence as a game provider as well as beneficial owners, members of the board of directors and the supervisory board must comply with, inter alia, the proposed Section 26(1)(4). It follows from the proposed Section 26(1)(4) that licences may only be granted to persons who have not been convicted of criminal offences that show that there is an immediate risk of abusing the access to work in the gambling sector.

As a starting point, the issue of disqualification under Section 79 of the Criminal Code should be dealt with at the same time as the question of penalties in connection with the criminal proceedings relating to the offence that shows that there is an immediate risk of abusing the access to work in the gambling sector.

If the Danish Gambling Authority has not been aware of the ongoing criminal proceedings, and the Public Prosecutor's Office has not applied for disqualification, the proposed provision will allow the Danish Gambling Authority to subsequently revoke the licence.

If, in connection with the criminal proceedings, the court has ruled on the issue of disqualification and found that there should be no disqualification, the Danish Gambling Authority will not subsequently be able to revoke the licence on the basis of the judgment in the criminal proceedings, as the issue is considered to have been decisively decided on by the court.

It is proposed in (1)(3) that the Danish Gambling Authority may revoke a licence as a game provider if the game provider or his representative no longer meets the condition laid down in Section 32c.

It follows from the proposed Section 32c that a licence as a game provider can only be granted to applicants who are likely to engage in gambling activities in a professionally responsible manner.

As regards the term ‘professionally responsible manner’, it should be noted that it is the gambling operator who bears the burden of proving that he fulfils the basic condition of being able to operate the business in a fully safe manner.

It is proposed in (1)(4) that the Danish Gambling Authority may revoke a licence as a game provider, if the game provider or his representative does not pay due fees in accordance with the rules laid down pursuant to Sections 42 and 42a.

Before a licence is revoked, the Danish Gambling Authority will have to inform the game provider that failure to pay due fees will result in the licence being revoked. This means that the game provider has the opportunity to rectify the situation.

It is proposed in (1)(5) that the Danish Gambling Authority may revoke a licence as a game provider if the game provider or its representative has overdue debts to the public exceeding DKK 100,000.

It follows from the proposed Section 32b(1), first sentence, that both the company wishing to obtain a licence as a game provider, as well as beneficial owners, members of the board of directors and the supervisory board must comply with, inter alia, the proposed Section 26(1)(5). It follows from the proposed Section 26(1)(5) that licences may only be granted to persons who do not have overdue debts to the public.

The provision should be seen in conjunction with the proposed Section 26(1)(5) and as part of efforts to reduce arrears to the public. More serious circumstances/a higher amount are required to revoke a licence than to refuse a licence, so it is proposed that the debt to the public should be DKK 100,000.

The debt is not due if a payment arrangement has been concluded with the recovery authority, or full security is provided for the part of the debt exceeding DKK 100,000.

If a person or company has several licences, all the licences can be revoked when the person or company has a due debt exceeding DKK 100,000. The origin of the debt is in other words unimportant.

It is not decisive whether the debt relates to gambling activities under an existing or previous licence. It is only a condition that the debt is owed to the public. The amount should not be adjusted.

The assessment of whether a licence should be revoked should include whether the debt has suddenly arisen, e.g. as a result of liquidity problems, or whether it has grown for a long time, and whether effective measures have been taken by the game provider to reduce the debt within a reasonable time.

Before a licence is revoked, cf. No 5, the Danish Gambling Authority shall inform the game provider that remaining arrears exceeding DKK 100,000 will result in the licence being revoked so that the game provider has the opportunity to pay the arrears, conclude a payment arrangement or provide full security for the part of the debt exceeding DKK 100,000.

It is proposed in (1)(6) that the Danish Gambling Authority may revoke a licence as a game provider, if the game provider or his representative does not comply with decisions under Section 49a or decisions on injunctions issued in accordance with the provisions laid down pursuant to this Act.

It follows from the proposed Section 49a that The Danish Gambling Authority may decide on injunctions concerning issues that are contrary to the provisions of this Act or provisions laid down pursuant to the Act, and may order that the issues be brought in order or cease immediately or within a specified period. Decisions may be notified orally if there is an imminent or significant risk that the aim of the Gambling Act is jeopardised. An oral decision shall also be communicated in writing as soon as possible.

To No 37

It follows from Section 46(1) that the Danish Gambling Authority supervises compliance with the Gambling Act, rules laid down pursuant to the Act and compliance of licence holders with the conditions of their licence.

It is proposed in (1) that the words ‘game providers’ shall be inserted after ‘licence holders’ and that ‘, without prejudice to (2)’ shall be deleted.

This means that the Danish Gambling Authority will be able to supervise compliance with the Gambling Act, rules laid down pursuant to the Act

and the compliance of licence holders and game providers with the conditions of their licence.

The amendment is a consequence of the proposed introduction of requirements for licences to be game providers.

In addition, the proposed amendment causes ‘without prejudice to (2)’ to be deleted from (1). The amendment is a consequence of the proposed repeal of Section 46(2).

The amendment is a consequence of the responsibility amendment established by Royal Resolution of 10 February 2023, according to which responsibility for the administration and supervision of Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, including tasks relating to the issuing of licences, approval of gambling and winnings plans and supervision of the lottery games and compliance with the Gambling Act, rules issued pursuant to the Act and the conditions of the licence, except for tasks relating to appointments, use of profits, etc. for Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, will be transferred from the Minister of Justice to the Minister of Taxation as of 1 July 2023.

To No 38

It follows from Section 46 that the Danish Gambling Authority supervises compliance with the Gambling Act, rules laid down pursuant to the Act, and whether the licence holder complies with the conditions of the licence, without prejudice to (2). It follows from (2) that the Minister of Justice supervises Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri’s compliance with the Gambling Act, rules laid down pursuant to the Act and the conditions of the licence for the offering of games.

It is proposed to repeal (2). The amendment is a consequence of the responsibility amendment established by Royal Resolution of 10 February 2023, according to which responsibility for the administration and supervision of Landbrugslotteriet and Almindeligt Dansk Vare- og Industrilotteri, including tasks relating to the issuing of licences, approval of gambling and winnings plans and supervision of the lottery games and compliance with the Gambling Act, rules issued pursuant to the Act and the conditions of the licence, except for tasks relating to appointments, use of profits, etc. for Landbrugslotteriet and Almindeligt Dansk Vare- og

Industrilotteri, will be transferred from the Minister of Justice to the Minister of Taxation as of 1 July 2023.

To No 39

It follows from Section 41 of the Gambling Act provides that the Minister of Taxation may lay down rules on the games and their processing, including, inter alia, rules on data retention.

It is proposed to insert a new provision, *Section 46a*, as an autonomous and explicit legal basis for the Danish Gambling Authority to process data in order to comply with the aims of the Gambling Act and to prevent problem gambling and criminal activities.

Since the introduction of the Gambling Act in 2012, the Danish Gambling Authority has processed data for the supervision of the Danish gambling market and in connection with market information. The main purpose of the processing of data is to reconcile the information of licence holders, as well as to supervise pool betting and payout ratios. The purpose of the provision is also to strengthen the Danish Gambling Authority's supervisory work and to prevent problem gambling and criminal activities. Data processing is based on the Danish Gambling Authority's current supervisory obligation.

It follows from the proposed *Section 46a(1)* that the Danish Gambling Authority has access to process collected data, including for profiling, combining and disclosing data, for the purpose of fulfilling the aims laid down in Section 1. Access also applies to compliance with other legislation.

The proposed amendment will support the possibility of combining/aligning and, to a certain extent, disclosing data.

The terminology 'collected data' must be interpreted broadly and covers, among other things, the data collected by the Danish Gambling Authority from licence holders, as well as the data processed by the Danish Gambling Authority in connection with the supervision of licence holders' compliance with the gambling legislation. The proposed provision allows the Danish Gambling Authority to process collected data for various purposes, while continuing to take into account the aims of the Gambling Act. The processing of data shall, among other things, contribute to the production of statistics, research and knowledge gathering. The proposed provision allows the Danish Gambling Authority to use data for the

modelling of the behaviour of players and licence holders, including the profiling of groups of players, as well as to provide the Danish Gambling Authority with information on the behaviour of players and licence holders, among other things.

In addition, the proposed provision will allow the Danish Gambling Authority to use collected data to ensure further knowledge of responsible gambling by using data to develop algorithms/programs that can contribute to improving the supervision of licence holders' compliance with the gambling legislation, while ensuring better protection for players.

Regarding the relationship with the GDPR and the Danish Data Protection Act, reference is made to 3 of the general comments on the Bill.

It is proposed in *Section 46a(2)* that the Danish Gambling Authority may require licence holders to submit information for the Danish Gambling Authority's unique identification of the player.

The proposed amendment will allow the Danish Gambling Authority to require licence holders to submit information for the Danish Gambling Authority's unique identification of the player. The proposal proposes to introduce a unique player ID, which will allow the Danish Gambling Authority to be able to identify the individual player with the individual licence holder in order to be able to compare the player's activities across all licence holders.

The unique player ID can be used to monitor whether irregular and suspicious bets are made or whether gambling is otherwise used to support criminal activities. This can, in particular, be collusion or money laundering. The unique player ID can also be used, among other things, for statistical purposes and for supervising licence holders' compliance with the rules on responsible gambling.

The measure does not entail an obligation for the Danish Gambling Authority to monitor the conduct of the individual player. This means that the Danish Gambling Authority shall not, among other things, monitor players in order to detect signs of problematic gambling behaviour that may indicate gambling addiction, and that the Danish Gambling Authority shall not monitor the behaviour of individual players in order to observe activity and transactions that may indicate money laundering. The Danish Gambling Authority supervises the licence holders, who must ensure the

protection of players and that gambling is not exploited for criminal activities. Thus, the Danish Gambling Authority will not be required to act against the players as a result of the measure.

The measure is proposed in conjunction with the fact that the Danish Gambling Authority, via an extension of the gambling data received from the licence holder, must receive data about the game, which specifies what the player has played (event information). This means that for bets, the Danish Gambling Authority must receive information about, among other things, which event and outcome the player has bet on.

Reference is also made to point 2.3 of the general comments on the Bill on the legal basis for increased data processing.

To Nos 40–42

It follows from Section 47 that the Danish Gambling Authority has access to inspections in premises used by the responsible licence holder in connection with the offering and organisation of games and to inspect their technical facilities. The licence holder must provide the necessary guidance and assistance in this regard. The Danish Gambling Authority may require the licence holder to provide information about the gambling company and request the transmission or submission of material.

It is proposed in *Section 47(1)* that the words ‘in connection with the offering and organisation’ shall be replaced by ‘and the responsible game provider in connection with the offering, organisation and provision’.

This means that the Danish Gambling Authority has access at any time with appropriate identification without a court order to carry out inspections in premises used by the responsible licence holder and the responsible game provider in connection with the offering, organisation and provision of games, and to inspect their technical facilities for games, business records, other accounting data and correspondence and other documents that may be of importance to the supervision, regardless of whether this information is on paper or on electronic media.

It is proposed by *Section 47(2)* that the words ‘The licence holder and his employees’ shall be replaced by ‘The licence holder and a game provider and their employees’.

This means that the licence holder and a game provider and their employees must provide the Danish Gambling Authority with the necessary guidance and assistance in carrying out the inspection.

It is proposed in *Section 47(3)* that the words ‘licence holders to provide information about the gambling company’ shall be replaced by ‘licence holders and game providers to provide information about the company’.

This means that the Danish Gambling Authority may require licence holders and game providers to provide information about the company and request the transmission or submission of the material referred to in (1).

The proposed changes will result in the wording being adapted in the provision to include game providers. The adjustments are a consequence of the proposal to introduce licence requirements for game providers.

Reference is also made to point 2.2.1 of the general comments on the Bill on the requirements for a Danish licence for a game provider.

To No 43

The Danish Gambling Authority’s possible responses in connection with supervision under the Gambling Act are limited to police reports and revocations of licences. The possibility of revoking a licence is provided for in Section 44 of the Gambling Act. It is part of the Danish Gambling Authority’s general practice that an infringement of the rules is notified to the licence holder by means of a warning that specifies the rules, but also does not impose an actual obligation on the recipient to act. In connection with supervisory cases, the Danish Gambling Authority does not have further control powers to take administrative decisions, including indicting infringements and issuing injunctions.

It is proposed that a new provision shall be inserted after Section 49 in *Chapter 9*, as *Section 49a*. It is proposed in (1) that the Danish Gambling Authority may decide on injunctions concerning matters contrary to the provisions of this Act or provisions laid down pursuant to the Act, and may order that the conditions be brought in order or cease immediately or within a specified period.

The proposed amendment will give the Danish Gambling Authority the opportunity to decide on matters that are contrary to the Act or to rules issued pursuant to the Act. The Danish Gambling Authority will be able to

order that the conditions be brought in order or cease immediately or within a specified time limit.

The Bill proposes to give the Danish Gambling Authority the power to take decisions on injunctions. The Danish Gambling Authority is part of the public administration and must comply with the rules and principles of administrative law, including the Public Administration Act and the Public Information Act.

This means that the decisions of the Danish Gambling Authority are subject to the rules and principles of administrative law when making a decision. Therefore, when using the proposed legal basis, the Danish Gambling Authority will have to consult the parties before the Danish Gambling Authority can decide on the issuing of an injunction. Appeals against the Danish Gambling Authority's decision after the proposed provision may be made pursuant to Sections 50 and 54a of the Gambling Act. This means, among other things, that the Danish Gambling Authority's decisions may be appealed to the National Tax Tribunal, and that in this respect, expenses may be paid for costs of expert assistance, etc.

The Danish Gambling Authority will determine the content of the injunction. Thus, the Danish Gambling Authority may issue injunctions of a declaratory nature, where the recipient is informed that a given act or omission is contrary to the gambling legislation and must cease (prohibition), or injunctions with specific independent content, e.g. injunctions for the submission of certification reports within a specified time limit, submission of annual statements and legalisation of the marketing of gambling. The ordered measures shall be proportionate to the infringement in question and to the current situation. An injunction in accordance with (1) shall be notified in writing.

It is proposed that the Danish Gambling Authority will be given the opportunity to issue injunctions with a specified deadline and immediate injunctions, where the recipient is ordered to comply with the injunction immediately.

An immediate injunction may be relevant in cases where the licence holder has to take an action immediately, e.g. an immediate injunction to turn off a gambling machine with winnings when seals are broken and to remove the offering of easily ascertainable illegal gambling.

The Danish Gambling Authority shall set a discretionary deadline for complying with an injunction. In the assessment of the time limit that can be given, the nature and gravity of the infringement in question as well as the recipient's ability to take the necessary measures in time to comply with the injunction are taken into account.

The basis for issuing a decision requiring a situation to be rectified immediately is based on the fact that the matter is easily ascertainable and is therefore not based on an assessment.

If the recipient cannot meet the deadline for complying with an injunction, the Danish Gambling Authority may extend the deadline. In principle, the extension of the time limit should only take place once and only in cases where the recipient has shown a certain willingness to comply with the injunction, where it is not due to the recipient's circumstances that the deadline has not been complied with and where it is clearly expected that the injunction will be complied with before the expiry of the extended deadline.

The fact that regularisation has taken place, either by complying with the injunction or by a single or short-term illegality, does not exclude the possibility of the matter being reported to the police. The Danish Gambling Authority may institute criminal proceedings without prior injunction.

It follows from the proposed (2) that decisions in accordance with (1) may be notified orally, if there is an imminent or significant risk that the aim of the Gambling Act is jeopardised. An oral decision will also be notified in writing as soon as possible.

The proposed amendment will mean that the Danish Gambling Authority will have access to take immediate action in supervisory cases where the aim of a subsequent notification of a written injunction is otherwise jeopardised.

The issuing of oral injunctions will be limited to those situations where the matter is easily ascertainable and there is clearly a significant or imminent risk that the aim of the Gambling Act will be jeopardised, in particular where there is an immediate need for a response from the Danish

Gambling Authority. The purpose provision of (1) of the Gambling Act is part of the assessment of the scope of the provision.

An oral injunction will typically be issued as an immediate injunction during a supervisory visit.

The Danish Gambling Authority will also be subject to the rules and principles of administrative law when deciding on an oral injunction, including an immediate injunction. The Danish Gambling Authority will therefore, for example, have to conduct a prior oral consultation of the parties if an immediate injunction is to be issued during a supervisory visit. Similarly, the Danish Gambling Authority will have to ensure that, for example, the obligation to note is observed, and the subsequent written notification of the oral injunction must, for example, be accompanied by an appeals guide in accordance with Section 25 of the Tax Administration Act.

In the situations where an oral injunction is issued, the Danish Gambling Authority shall not set a deadline for complying with the injunction, just as any subsequent appeal under Section 50 against the injunction is not granted suspensory effect.

In order to avoid later doubts about the content of the injunction, it is proposed in the second sentence that an oral injunction must also be notified as soon as possible in writing in accordance with good administrative practice, as the decisions may be of an intrusive nature for the recipient. The subsequent written notification shall be deemed to be the decision in relation to the formal requirement laid down in Section 35a(3), first sentence, and the deadline for appeal in Section 35a(3), last sentence, of the Tax Administration Act shall be counted from the receipt of the written notification.

Since injunctions and indictments can relate to and base themselves on all parts of the Act, the right of appeal in relation to injunctions and indictments will involve the need for a position on whether the processing of and the decision on appeals on issues that have not previously been subject to administrative appeal, must be carried out by the National Tax Tribunal or the Tax Appeals Administration in accordance with rules issued pursuant to Section 35b(3) of the Tax Appeals Act. Against this background, it is expected that Order No 967 of 28 June 2023 on the decision on certain appeals in the Danish Tax Appeals Administration will

be amended, including that appeals against decisions on the same subject will be treated in the same way after the Order, regardless of whether the decision is in the form of an injunction or otherwise.

In situations where an offence no longer exists, an injunction cannot be used as a supervisory response, as there is nothing to remedy in the future. Instead, a decision to issue an indictment may be taken in situations where an offence that no longer exists has been established.

The Danish Gambling Authority's access to issue an indictment will also be relevant in cases where it can only be established that the gambling legislation has been infringed, but where there has not been prior notification of an actual injunction to the company. An indictment is included as a basis in the future supervision of the company in question and in the assessment of future supervisory cases.

Failure to comply or late compliance with injunctions may result in police reports, administrative fine notices as well as revocations of licences under Chapter 8 of the Act. A police report may be made in cases where an injunction is not complied with. The fact that regularisation has taken place, either by complying with the injunction or by a single or short-term illegality, does not exclude the possibility of the matter being reported to the police. In situations where a number of different injunctions have not been complied with, a licence may be revoked.

Reference is also made to point 2.2.2 of the general comments in the Bill on the legal basis for injunctions and indictments.

To Nos 44 and 45

It follows from Section 51 of the Gambling Act that appeals against the Danish Gambling Authority's decisions on the revocation of licences for the offering of games under Section 44(1), No 1–3, have suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise. Appeals against the Danish Gambling Authority's decisions on revocation under Section 44(1)(4–9), and Section 44(2), do not have suspensory effect, but the National Tax Tribunal or the Tax Appeals Administration may grant suspensory effect to an appeal.

It follows from the proposed amendment to *Section 51(1)* that 'and decisions on the revocation of licences for game providers, cf. Section 45a(1)(1–3)' shall be inserted after 'Section 44(1)(1–3)'.

This means that appeals against the Danish Gambling Authority's decisions on the revocation of licences for the offering of games, cf. Section 44(1)(1–3), and decisions on the revocation of licences to game providers, cf. Section 45a(1)(1–3), have suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise.

It follows from the proposed amendment to *Section 51(2), first sentence*, that the words 'Nos 4–9' shall be replaced by 'Nos 4–10' and that ', and decisions on the revocation of licences to game providers, cf. Section 45a(1)(4–6)' shall be inserted after 'Section 44(2)'.

This means that appeals against the Danish Gambling Authority's decisions on the revocation of licences for the offering of games, cf. Section 44(1)(4–10), and Section 44(2), and decisions on the revocation of licences to game providers, cf. Section 45a(1)(4–6), do not have suspensory effect.

The proposed changes will result in the wording being adapted in the provisions so that they will also include game providers. The adjustments are a consequence of the introduction of licence requirements for game providers. Reference is also made to point 2.2.1 of the general comments on the Bill on the requirements for a Danish licence for a game provider.

In addition, the proposed amendment will extend the reference to Section 44(1)(4–9), to the proposed No 10 of this proposal, which will provide that licences for the offering of games may be revoked if the licence holder grossly or repeatedly fails to comply with decisions under the proposed Section 49a of the Bill or decisions on injunctions issued in accordance with the provisions of the Gambling Act.

Reference is also made to point 2.2.2 of the general comments on the Bill on the legal basis for issuing injunctions and indictments.

To No 46

It follows from Section 52 that appeals against the Danish Gambling Authority's decisions on the revocation of approvals of a manager or employee, cf. Section 38(4) or Section 39(4), have suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise.

It is proposed in *Section 52* that ‘Section 38(4) or Section 39(4)’ shall be replaced by ‘Section 38(5) or 39(5)’.

This means that appeals against the Danish Gambling Authority’s decisions on revocation of approvals by a manager or employee, cf. Section 38(4) or Section 39(4), have suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise.

The reference is proposed to be amended as a consequence of the introduction of a new paragraph in Sections 38 and 39.

To No 47

It follows from Section 54(1) that appeals against the Danish Gambling Authority’s decision that members of the board of directors or the supervisory board must resign due to the fact that the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, cf. Section 28(2), has suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise.

It is proposed in *Section 54(1)* that ‘Section 28(2)’ shall be replaced by ‘Section 28(3)’.

This means that appeals against the Danish Gambling Authority that members of the board of directors or the supervisory board must resign due to the fact that the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, cf. Section 28(3), have suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise.

The reference is proposed to be amended as a consequence of the proposal to introduce a new paragraph in Section 28.

To No 48

It is currently only possible for the Danish Gambling Authority to make a police report or revoke a licence. The Danish Gambling Authority may give a warning or clarify the rules to the licence holder before making a report to the police. A warning only informs the recipient about the Danish Gambling Authority’s interpretation of applicable law in a specific area. A

warning is not a decision as it does not impose an obligation on the recipient to act. It is therefore not possible to appeal against a warning.

It is proposed in Chapter 10 to insert a new provision, *Section 54a*. The provision will determine which appeals against decisions on injunctions may be granted suspensory effect. The system follows the one that applies to appeals against decisions on the revocation of licences for the offering of games in Section 51 or approval of a representative in Section 53.

It is proposed in (1) to appeal against the Danish Gambling Authority's decisions on injunctions under Section 49a(1) and decisions on injunctions issued in accordance with the provisions laid down pursuant to this Act have suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise, without prejudice to (2).

The proposed amendment will result in appeals against the Danish Gambling Authority's decisions on injunctions under the gambling legislation being given suspensory effect, where the Danish Gambling Authority's decision is based on an assessment, e.g. injunctions based on serious or repeated infringement, assessment of the deadline to comply with the prohibition, etc. The National Tax Tribunal or the Tax Appeals Administration may decide that an appeal must not have suspensory effect.

It is proposed in (2) that appeals against the Danish Gambling Authority's decisions on injunctions under Section 49a(1) and decisions on injunctions issued in accordance with provisions laid down pursuant to this Act, which must be brought in order immediately, do not have suspensory effect. The National Tax Tribunal or the Tax Appeals Administration may, however, grant suspensory effect to an appeal, if special circumstances so warrant. The decision of the National Tax Tribunal may be taken by a presiding judge or a head of department in the Tax Appeals Administration following authorisation from the National Tax Tribunal's chief presiding judge.

The proposed amendment would mean that appeals against decisions on injunctions indicating that a matter must be brought into order immediately, i.e. an immediate injunction, will not have suspensory effect. The basis for issuing a decision requiring a situation to be rectified immediately is based on the fact that the matter is easily ascertainable and is therefore not based on an assessment.

The National Tax Tribunal or the Tax Appeals Administration may, however, find that there are special circumstances that militate in favour of granting suspensory effect to an appeal. The decision of the National Tax Tribunal may be taken by a presiding judge or a head of department in the Tax Appeals Administration on the authorisation of the National Tax Tribunal's chief presiding judge. It is proposed that a decision on suspensory effect may be taken by a presiding judge or a head of department of the Tax Appeals Administration, so that there must not participate at least three court members in the decision, as laid down in Section 13(1) of the Tax Administration Act.

It is proposed in (3) that appeals against the Danish Gambling Authority's oral decisions taken under Section 49a(2) and oral decisions on injunctions in accordance with provisions laid down pursuant to this Act do not have suspensory effect. The National Tax Tribunal or the Tax Appeals Administration may, however, grant suspensory effect to an appeal, if special circumstances so warrant. The decision of the National Tax Tribunal may be taken by a presiding judge or a head of department in the Tax Appeals Administration following authorisation from the National Tax Tribunal's chief presiding judge.

The proposed amendment will mean that appeals against oral decisions on injunctions indicating that a decision is taken immediately after the finding of the unlawful situation, will not have suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration find that there are special circumstances.

The basis for issuing an oral injunction decision is based on the fact that the matter is easily ascertainable and is therefore not based on an assessment.

It is proposed that a decision on suspensory effect may be taken by a presiding judge or a head of department of the Tax Appeals Administration, so that at least three court members must not participate in the decision as laid down in Section 13(1) of the Tax Administration Act.

To No 49

It is clear from Section 56 that judicial review of decisions revoking licences for the offering of games or approval as a representative, manager

or employee applies the same rules for suspensory effect as in the case of appeals before the National Tax Tribunal.

It is proposed in *Section 56* that ‘, licences as game providers’ shall be inserted after ‘offering of games’.

That means, that Sections 51–54 shall apply *mutatis mutandis* for judicial review of decisions revoking licences for the offering of games, licences as game providers or approval as a representative, manager or employee.

The proposed amendment would extend the provision to judicial review of decisions revoking the licences of game providers.

The amendment is a consequence of the proposal to introduce the possibility of obtaining a licence as a game provider under the proposed Section 24a.

Reference is also made to point 2.2.1 of the general comments on the Bill on the introduction of Danish licence requirements for game providers.

To No 50

It follows from Section 58, first sentence, that a decision to revoke a licence for the offering of games pursuant to Section 44(1)(1–3) may be required to be brought before the courts by the person to which the decision relates.

It is proposed in the *first sentence* that ‘and decision on the revocation of a licence as a game provider, cf. Section 45a(1)(1–3)’ shall be inserted after ‘Section 44(1)(1–3)’.

This means that a decision on the revocation of a licence for the offering of games, cf. Section 44(1)(1–3), and decision on the revocation of a licence as a game provider, cf. Section 45a(1)(1–3), may be required to be brought before the courts by the party concerned by the decision.

The proposed amendment will have the effect of extending the provision, so that a decision to revoke a licence to the gambling operator as a result of Section 45a(1)(1–3) can also be required to be appealed to the court.

The amendment is a consequence of the proposal to introduce the possibility of obtaining a licence as a game provider in accordance with

the proposed Section 24a, and that this licence may be revoked under Section 45a(1)(1–3). There are no intentions to make any changes to the explanatory notes to the provision.

Reference is also made to point 2.2.1 of the general comments on the Bill on requirements for Danish licence for game providers.

To No 51

The heading of Chapter 12 is ‘Penal provisions’.

It is proposed that the *heading* of Chapter 12 shall be worded as follows:

‘Chapter 12

Penalty’.

It follows from the proposed amendment that the heading of Chapter 12 is changed into ‘Penalty’.

The proposed amendment would result in the heading being changed so as to be consistent with the headings used in the administrative regulations established under the Gambling Act. This is merely a linguistic adjustment.

To No 52

It follows from Section 59(1) that anyone who intentionally or grossly negligently offers or organises games in Denmark without a licence under the Gambling Act shall be punished with a fine or imprisonment up to 6 months.

It follows from Section 62 that, in order to determine the amount of the fine pursuant to Section 59(1), (2), (4) and (5), the turnover of the company in addition to the general principles of the Criminal Code must be taken into account. In determining the fine, including additional fines, the size of an obtained or intended economic advantage must especially be taken into account. It has not been established by case-law.

It is proposed in (1) that the words ‘offers or organises games in Denmark’ shall be replaced by ‘offers, organises or provides games in Denmark’.

This means that anyone who intentionally or grossly negligently offers, organises or provides games in Denmark without a licence under the Gambling Act shall be punished with a fine or imprisonment up to 6 months.

The proposed amendment will extend the provision to cases where games are intentionally or grossly negligently provided in Denmark without a licence under the Gambling Act.

A company is considered to provide gambling in Denmark if it provides online casino games to gambling operators that are intended for Danish players or handle the processing and settlement of bets for gambling operators that are intended for Danish players. This also includes the handling of pool betting.

Game providers are often providers for multiple game providers at the same time – both for gambling operators with a Danish licence and possibly gambling operators who operate illegally in Denmark. Criminal liability will increase compliance and force the provider to stop being a provider of illegal gambling in Denmark.

The Danish Gambling Authority sends a report of infringement of the gambling legislation for the police to process for out-of-court handling or judicial review. In the context of judicial review, it will be up to the courts to determine the level of fines, taking into account the criteria set out in Section 62 of the Gambling Act.

To Nos 53 and 54

It follows from Section 59(5)(1) that, unless a higher penalty is incurred under other legislation, anyone who intentionally or grossly negligently infringes a defined number of infringements of the Gambling Act shall be punishable by a fine or imprisonment.

It follows from Section 62 that, in order to determine the amount of the fine pursuant to Section 59(1), (2), (4) and (5), the turnover of the company in addition to the general principles of the Criminal Code must be taken into account. In determining the fine, including additional fines, the size of an obtained or intended economic advantage must especially be taken into account. It has not been established by case-law.

It is proposed in *Section 59(5)(1)* to add a number of infringements to the provision. Reference is therefore inserted to Section 11(6), Section 12(1), Section 18(6), Section 28(2) and (4), Section 29(3), Section 32b(1), second sentence, (2) and (4) and Section 32c(3). In addition, it is proposed that the reference to Section 38(1) and (3) and Section 39(1) and (3) be extended to Section 38(1), (3) and (4) and Section 39(1), (3) and (4).

The proposed amendments will result in an extension of the penal sanction. The extension is a consequence of the proposed introduction of a requirement for licence for game providers, the obligation for licence holders to provide information about a player's behaviour and identity for the purpose of detecting and investigating collusion, an obligation to disclose significant facts, criminal offences and debts to the public exceeding DKK 100,000, after a licence has been granted for the offering of games, the provision of games or the approval of a manager or employee.

Section 11(6) states that the licence holder may only offer games if the game is provided by a game provider who has a licence from the Danish Gambling Authority or if the licence holder himself handles the processing and settlement of bets. Penalties for the infringement may be imposed on the licence holder.

Section 12(1) states that the Danish Gambling Authority may require the licence holder to provide information about a player's behaviour and identity, which is necessary for the detection or investigation of collusion. Penalties for infringement may be imposed on the licence holder.

Section 18(6) states that the licence holder may only offer games if the game is provided by a game provider who has a licence from the Danish Gambling Authority or if the licence holder offers his own online casino games.

Section 28(2) states that beneficial owners, members of the supervisory board or the board of directors of companies, etc. (legal persons) shall immediately notify the Danish Gambling Authority if the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000. Penalties for infringement may be imposed on the licence holder and the beneficial owners, the member of the board of directors or the supervisory board.

Section 28(4) is already punishable as Section 28(3), but as the Bill changes in the order of paragraphs in Section 28, the reference from Section 28(3) is changed to Section 28(4).

Section 29(3) states that the licence holder must immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which a licence to offer games is granted. Penalties for infringement may be imposed on the licence holder.

Section 32b(1), second sentence, states that if new person is considered to be the beneficial owner, a new member joins the board of directors or a new member is recruited by the supervisory board, this must be notified to the Danish Gambling Authority within 14 days. Penalties for infringement may be imposed on the game provider.

Section 32b(2) states that beneficial owners, members of the board of directors or the supervisory board of companies, etc. (legal persons) must immediately notify the Danish Gambling Authority if the beneficial owner or the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000. Penalties for infringement of the provision may be imposed on the game provider, the beneficial owner and the member of the board of directors or the supervisory board.

Section 32b(4) states that members of the board of directors or the supervisory board of companies, etc. (legal persons) shall resign from the board of directors or the supervisory board if the member no longer fulfils one of the conditions laid down in Section 26(1)(2) and (3). Penalties for infringement may be imposed on the game provider.

Section 32c(3) states that a game provider must immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which a licence as a game provider is granted. Penalties for infringement of the provision may be imposed on the game provider.

Section 38(4) states that an approved manager shall immediately inform the Danish Gambling Authority if he is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the

gambling sector. Penalties for the infringement may be imposed on the manager.

Section 39(4) states that an approved employee shall immediately inform the Danish Gambling Authority if he or she is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector. Penalties for infringement may be imposed on the employee.

The Danish Gambling Authority sends a report of infringement of the gambling legislation for the police to process for out-of-court handling or judicial review. In the context of judicial review, it will be up to the courts to determine the level of fines, taking into account the criteria set out in Section 62 of the Gambling Act.

To Nos 55 and 56

It follows from Section 59(5)(7) that unless a higher penalty is incurred under other legislation, anyone who intentionally or grossly negligently carries out the day-to-day operations under Section 37 as a manager without being approved by the Danish Gambling Authority shall be punishable by a fine.

It follows from Section 59(5)(8) that unless a higher penalty is incurred under other legislation, anyone who intentionally or grossly negligently gives false or misleading information or conceals information for the purpose of supervising the contribution payment and the use of the revenue from the special contribution to cover expenses of special interest under Section 43a shall be punishable by a fine.

It is proposed in Section 59(5)(7) to replace ‘the Danish Gambling Authority or’ by ‘the Danish Gambling Authority,’.

It is proposed in Section 59(5)(8) to replace ‘Section 43a.’ by ‘Section 43a or’.

The proposed amendments are proposed as a consequence of Section 1, No 57, of the Bill, which proposes the insertion of a new No 9 in Section 59(5).

To No 57

Section 59(5) states that unless a higher penalty is incurred under other legislation, anyone who intentionally or grossly negligently carries out a series of acts that are set out in the provision shall be punishable by a fine.

It is proposed in *Section 59(5)* to insert a new *No 9* stating that anyone who intentionally or grossly negligently fails to comply with decisions taken under Section 49a is punishable.

The proposed amendment will make it a criminal offence to fail to comply with a decision of the Danish Gambling Authority on injunctions.

The Danish Gambling Authority's assessment of whether a person liable, such as a licence holder, a game provider or a manager, has failed to comply with an injunction is based on an assessment which, in conjunction with an assessment of intent and gross negligence, is the basis for whether a police report is made.

Penalties may be imposed on the recipient of the Danish Gambling Authority's decision under Section 49a.

To No 58

It follows from Section 63 of the Gambling Act that if an infringement is deemed not to result in a higher penalty than a fine, the Minister of Taxation, or the person authorised by the Minister of Taxation, may indicate that the case can be decided without judicial proceedings if the person concerned pleads guilty of the infringement and declares himself prepared to pay within a specified period, which may be extended upon application, a fine specified in the declaration.

However, the right to issue administrative fine notices has not been used at this stage, and the Danish Gambling Authority is therefore not able to issue administrative fines.

The Danish Gambling Authority is currently not able to publish fine acceptances, sentences and partial sentences for infringements of the Gambling Act and regulations issued pursuant to the Gambling Act.

Under Section 63, it is proposed to introduce a new provision, *Section 63a*, which will oblige the Danish Gambling Authority to publish fine acceptances, sentences for infringing the Gambling Act and derived regulations, on the Danish Gambling Authority's website with the name of the company or the sole proprietorship.

It follows from the proposed (1) that fine acceptances, sentences and partial sentences for infringements of this Act and regulations issued pursuant to this Act to companies, etc. (legal persons) and sole proprietorships or a summary thereof shall be published by the Danish Gambling Authority on the Danish Gambling Authority's website. The publication shall include the name of the company or the sole proprietorship.

The proposed amendment will result in the Danish Gambling Authority being obliged to publish judgments and decisions on the Danish Gambling Authority's website. It will therefore not be up to the Danish Gambling Authority to choose whether or not to publish judgments and fine acceptances. As a result, companies will not be able to appeal against the Danish Gambling Authority's publication.

The purpose of introducing a publication scheme is to ensure better transparency in relation to the Danish Gambling Authority's supervision. The scheme should enable consumers to know which licence holders do not comply with the gambling legislation. The scheme will thus also have a preventive effect on the sanctions and strengthen the compliance of licence holders with the gambling legislation.

Companies will not be subject to a similar obligation to publish fine acceptances, sentences and partial sentences on their own website or the like. The publication scheme will be limited to judgments and decisions on fine acceptances, including out-of-court accepted fine notices. Decisions on the transfer of cases for police investigation (reports) will not be covered by the provision.

Other decisions taken by the Danish Gambling Authority, including decisions on injunctions and indictments and other control results of the Danish Gambling Authority's actual supervisory activities, will not be covered by the provision either. For example, an indictment concerning a matter where there has been an infringement but where the matter has been settled will not be disclosed. The scheme will also be limited to judgments and decisions on fine acceptances for companies, etc. (legal persons) and sole proprietorships.

The judgment, the accepted fine notice or the summary thereof will have to contain the name of the company involved. A summary will need to contain a clear description of the infringement in question.

Publication will be made in accordance with the data protection rules on the processing and disclosure of personal data. The publication shall not contain confidential information about customer relationships or information covered by the provisions of the Act on disclosure in the administration on the exception of information on operating or business matters that are of significant economic importance to the company concerned. However, this does not apply to the risk of financial loss suffered by the company as a result of a deterioration in reputation as a result of the publication.

Regarding the relationship with the GDPR and the Danish Data Protection Act, reference is made to 3 of the general comments on the Bill.

Publication must be made no later than 7 working days after the judgment is delivered, or after the fine notices are definitely accepted. It will not be a requirement that the Danish Gambling Authority informs the companies concerned separately prior to publication on the website.

The proposed scheme will differ from the publication obligation imposed on the Danish Gambling Authority under the Anti-Money Laundering Act, where the Danish Gambling Authority publishes all responses adopted by the Danish Gambling Authority, including all decisions, injunctions, indictments and decisions to report a gambling operator to the police. This is not changed by the proposal on Section 63a(1).

It follows from the proposed (2) that published fine acceptances, sentences and partial sentences in accordance with (1) shall remain on the Danish Gambling Authority's website 5 years after publication.

The proposed provision will mean that after a period of 5 years, the Danish Gambling Authority will have to remove the information from the Danish Gambling Authority's website. The publication period will correspond to the period applicable to published responses under the Anti-Money Laundering Act.

The provision will not prevent the Danish Gambling Authority from allowing an anonymised version of judgments and principles to continue to be publicly available on the Danish Gambling Authority's website or in the Legal Guide after the end of the publication period.

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It follows from the proposed (3) that if a judgment is not final, or if it is appealed or revised, this must be stated in the publication. If the Danish Gambling Authority receives evidence that the case is closed by the delivery of a full or partial acquittal judgment, the Danish Gambling Authority must remove all information about the case from the Danish Gambling Authority's website no later than 7 working days after receipt.

The proposed change will result in the Danish Gambling Authority being obliged to update the publication notice on the Danish Gambling Authority's website. The Danish Gambling Authority must remove all information no later than 7 working days after the time when the Danish Gambling Authority receives evidence that the case is closed when an acquittal judgment is delivered. If a company requests the Danish Gambling Authority to remove the information on the website, the company must at the same time submit evidence that the case has been closed, e.g. with a copy of the acquittal judgment.

To Section 2

To Nos 1 and 2

Section 42 of the Gambling Act was amended through Act No 650 of 8 August 2016. It was adopted, inter alia, by amending Section 4, No 7, to set a fee for an application for a licence for non-profit lotteries. It follows from Section 6(2) of Act No 650 of 8 August 2016 that the Minister of Taxation shall determine the date of entry into force of the amendment in Section 4, No 7. However, the Order in question was not put into force and therefore the amendment to Section 4, No 7, was not brought into force either. The amendment is therefore no longer relevant.

The present Bill proposes that Section 42 be reworded and it is therefore proposed that the amendment to Section 4, No 7, and Section 6(2) of Act No 650 of 8 August 2016 be repealed in order to ensure that there is no doubt as to whether the previous amendment remains relevant.

To Section 3

It is proposed in (1) that the Act enter into force on 1 July 2024, without prejudice to (2).

It is also proposed in (2) that Section 1, Nos 8, 13, 26, 31, 52 and 54 shall enter into force on 1 January 2025.

This will mean that Section 11(6) of the Act, cf. Section 1, No 8, and Section 18(6) of the Act, cf. Section 1, No 13, of the Act and the corresponding penal sanctions, penalties in connection with criteria for game providers and penalties for providing games without a licence will not enter into force until 1 January 2025. Licence holders must have the possibility to register the game providers they use before the licence requirement enters into force.

In addition, the new fee structure for gambling machines with winnings will not enter into force until 1 January 2025. The applicable fee for gambling machines with winnings is paid for a calendar year and is paid no later than at the end of January of that calendar year and has therefore been paid for 2024.

It is proposed in (3) that in the case of gambling machines with winnings which are inspected as a result of changes to the gambling machine, from 1 July 2024 to 31 December 2024 inclusive, or installed and put into operation from 1 July 2024 to 31 December 2024 inclusive, the rules currently in force in Section 42(8), (9) and (11) of the Gambling Act shall apply until 31 December 2024 and a fee of DKK 573 (2010 level) per gambling machine shall be payable no later than at the end of the following month.

This will result in the introduction of a transitional provision to ensure that fees continue to be paid for gambling machines with winnings that are inspected as a result of changes to the gambling machine, or are installed and put into operation during the calendar year. The current scheme for fees for gambling machines with winnings states that a fee of DKK 573 (2010 level) shall be paid per gambling machine for a calendar year. The fee shall be notified and paid no later than at the end of January in the respective calendar year. However, a fee of DKK 573 (2010 level) must be paid for gambling machines with winnings installed and put into operation during the calendar year no later than at the end of the following month. A gambling machine with winnings which is inspected as a result of changes made to gambling machines is considered to be newly installed.

Transitional rules are therefore needed for the gambling machines with winnings installed between 1 July 2024 and 31 December 2024 inclusive.

It is proposed in (4) that licences granted under Section 24a of the Gambling Act, as inserted by Section 1, No 14, of this Act, may take effect at the earliest from 1 January 2025.

This will mean that licences for game providers can take effect as of 1 January 2025 at the earliest. The purpose of the provision is to ensure that the transition to the requirements for licences for game providers in the Gambling Act becomes as flexible as possible in order to ensure that the gambling market is disturbed as little as possible during the transitional period.

It is proposed in (5) that Section 42f of the Gambling Act, as amended by Section 1, No 25, of this Act, shall also apply to fees between 1 January 2024 and 30 June 2024 inclusive.

This will mean that the proposed Section 42f of the Bill which determines what the fees charged by the Danish Gambling Authority under the Gambling Act cover, will apply to fees charged between 1 January 2024 and 30 June 2024 inclusive in accordance with the applicable Sections 42 and 42a of the Gambling Act.

This is due to the fact that the Danish Gambling Authority took over the secretariat of the National Platform for the coordination of the fight against the manipulation of sports competitions on 1 April 2023. The Danish Ministry of Taxation has secured funding for the Danish Gambling Authority's secretariat role until 31 December 2023 inclusive. The secretariat role is considered part of the supervision of collusion and must be financed from the fees charged under the Gambling Act in the future. In order to ensure that the Danish Gambling Authority can assume its role as secretariat for the platform, the date of effect of the provision is set to 31 December 2023 inclusive.

It is proposed in (6) that rules laid down pursuant to Section 11(5) of the Gambling Act, cf. Consolidated Act No 1303 of 4 September 2020, remain in force until they are repealed or replaced by regulations issued pursuant to Section 12(4) of the Gambling Act, as amended by Section 1, No 10, of this Act.

The purpose of the proposed provision is to ensure that the Orders issued based on the current Section 11(5), which is proposed to be repealed by

Section 1(9) of the Bill, remain valid until they are repealed or replaced by regulations issued pursuant to Section 12(4), cf. Section 1, No 10, of the Bill.

It is proposed in (7) that rules laid down pursuant to Section 42(10) of the Gambling Act, cf. Consolidated Act No 1303 of 4 September 2020, remain in force until they are repealed or replaced by regulations issued pursuant to Section 42d of the Gambling Act, as amended by Section 1, No 25 or 26, of this Act.

The purpose of the proposed provision is to ensure that the Order, issued based on the current Section 42(10), which is proposed to be reworded by Section 1, Nos 25 and 26, of the Bill, remains valid until it is repealed or replaced by a regulation issued pursuant to Section 42(10), cf. Section 1, No 25 or 26.

The Bill compared to legislation currently in force

<i>Current wording</i>	<i>The Bill</i>
	<p align="center">Section 1</p> <p>The Gambling Act, cf. Consolidation Act No 1303 of 4 September 2020, as amended through Section 4 of Act No 650 of 8 June 2016, Section 2 of Act No 533 of 27 March 2021, and Section 1 of Act No 375 of 28 March 2022, is amended as follows:</p>
<p>Section 5. --- 1–9) ---</p>	<p>1. In <i>Section 5</i>, the following shall be inserted as <i>Nos 10 and 11</i>: ‘10) Licence holder: Person or company, etc. (legal person) who has a licence to offer games under this Act. 11) Game provider: Provider of games to the licence holder for the offering of bets, cf. Section 11, or for the operation of online casino, cf. Section 18.’</p>
<p>Section 8. Licences for the offering of class lotteries may be granted to Det Danske Klasselotteri A/S (the Danish Class Lottery) and by the Minister of Justice to Landbrugslotteriet</p>	<p>2. In <i>Section 8(1)</i>, the words ‘and by the Minister of Justice to Landbrugslotteriet’ shall be replaced by: ‘, Landbrugslotteriet’.</p>

<p>and Almindeligt Dansk Vare- og Industrielotteri.</p> <p>(2) The licence for Det Danske Klasselotteri A/S may, with the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Danish Klasselotteri A/S.</p>	<p>3. In <i>Section 8(2)</i>, the following shall be inserted as the <i>second</i> and <i>third sentences</i>: ‘The licence for Landbrugslotteriet may, with the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Landbrugslotteriet. The licence for Almindeligt Dansk Vare- og Industrielotteri may, with the approval of the Minister of Taxation, be transferred to a wholly owned subsidiary of Almindeligt Dansk Vare- og Industrielotteri.’</p>
<p><i>Danske Spil A/S’s and Det Danske Klasselotteri A/S’s offering of other games</i></p>	<p>4. The <i>heading</i> before Section 9 shall be worded as follows:</p> <p><i>‘Danske Spil A/S’s, Landbrugslotteriet’ and Almindeligt Dansk Vare- og Industrielotteri’s offering of other games’.</i></p>
<p>Section 9. Danske Spil A/S and Det Danske Klasselotteri A/S may apply for licences to offer other games under this Act in independent limited liability companies on commercial terms.</p> <p>(2) ---</p>	<p>5. In <i>Section 9(1)</i>, the following shall be inserted after ‘Danske Spil A/S’: ‘, Landbrugslotteriet and Almindeligt Dansk Vare- og Industrielotteri’.</p>

<p>Section 11. ---</p> <p>(2) Licences may be granted for up to 5 years at a time.</p> <p>(3) Bets on the result of lotteries or other randomly generated events other than land-based bets on the outcome of electronically simulated sporting events may not be offered with a licence under (1).</p> <p>(4) The Danish Gambling Authority may exchange information on collusion with other Danish and foreign authorities and entities.</p> <p>(5) The Minister of Taxation may lay down rules on preventive measures against collusion as well as notification obligations for licence holders towards the Danish</p>	<p>6. In <i>Section 11(2)</i>, the following shall be inserted after ‘at a time’: ‘, without prejudice to (3) and (4)’.</p> <p>7. In <i>Section 11</i>, the following shall be inserted as new paragraphs after (2): ‘(3) Licences may be granted for up to 1 year at a time, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.</p> <p>(4) Licences may be granted for up to 1 year at a time, where the gambling turnover must not exceed DKK 5,000,000, and where the payout ratio must not exceed 20 %.</p> <p>(3) subsequently becomes (5).</p> <p>8. In <i>Section 11</i>, the following shall be inserted after (3), which becomes (5), as a new paragraph: ‘(6) Licence holders may only offer bets if the game is provided by a game provider who has a licence from the Danish Gambling Authority, cf. Section 24a, or if the licence holder himself handles the processing and settlement of bets, cf. Section 24a(3).’</p> <p>9. <i>Section 11(4)</i> and (5) shall be repealed.</p>

<p>Gambling Authority, including rules that the notification must be drawn up in Danish or English, and that the notification must be made in electronic form (digital communication).</p>	
<p>Section 12. (Repealed)</p>	<p>10. After Section 11 the following shall be inserted before the heading before Section 13:</p> <p style="padding-left: 40px;">‘Section 12. The Danish Gambling Authority may impose licence holders to provide information about a player’s behaviour and identity necessary for the detection or investigation of collusion.</p> <p style="padding-left: 40px;">(2) The Danish Gambling Authority may, across licence holders, investigate whether irregular or suspicious bets are made, or whether bets are otherwise used to support criminal activities.</p> <p style="padding-left: 40px;">(3) Articles 14 and 15 of the General Data Protection Regulation (GDPR) shall not apply to the processing of personal data by the Danish Gambling Authority and licence holder where the data have been disclosed in accordance with (1) and (4) and data are processed for the purposes of preventing and combating collusion.</p> <p style="padding-left: 40px;">(4) The Minister of Taxation may lay down rules on preventive measures against collusion as well as notification obligations for licence holders towards the Danish</p>

	<p>Gambling Authority, including rules that the notification must be drawn up in Danish or English, and that the notification must be made in electronic form (digital communication).</p> <p>(5) The Minister of Taxation may lay down rules requiring the licence holder to have a scheme in which employees can anonymously disclose knowledge or suspicion of collusion.</p> <p>Section 12a. The Danish Gambling Authority may exchange necessary information about collusion with licence holders and other Danish and foreign authorities and entities. Article 14 of the GDPR does not apply to the exchange of information by the Danish Gambling Authority.</p> <p>(2) Members of the National Platform for the coordination of the fight against the manipulation of sports competitions in Denmark may, notwithstanding professional secrecy, disclose information to authorities, companies and entities participating in a Danish or foreign National Platform to combat collusion, if the information is necessary to prevent or combat collusion.</p> <p>(3) Authorities, companies or entities that receive confidential information about collusion pursuant to (1) or (2), shall be liable in accordance with Sections 152–152e of the Criminal Code to</p>
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	<p>keep the received information secret, without prejudice to (5). Disclosure of information in accordance with (1) and (2) to foreign authorities or entities may only take place provided that the recipients are subject to professional secrecy that is at least equivalent to the professional secrecy pursuant to the first sentence.</p> <p>(4) The professional secrecy referred to in (3) shall also apply to the disclosure of information to the natural or legal person to which the information relates, notwithstanding any legal obligation to disclose the information to that person under other legislation, without prejudice to (5).</p> <p>(5) Information covered by (3) may, with the consent of the providing party, be involved in the publication or disclosure of the information by the receiving authority or entity. In the case of consent, the rules generally applicable to the receiving authority or entity and which pursuant to (3) and (4) have been waived shall apply again.’</p>
<p>Section 18. --- (2) Licences may be granted for up to 5 years at a time.</p> <p>(3) Other forms of gambling may</p>	<p>11. In <i>Section 18(2)</i>, the following shall be inserted after ‘at a time’: ‘, without prejudice to (3) and (4)’.</p> <p>12. In <i>Section 18</i>, the following</p>

<p>be permitted, and the individual licence may be restricted to one or more forms of gambling.</p>	<p>shall be inserted as new paragraphs after (2):</p> <p>‘(3) Licences may be granted for up to 1 year at a time, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.</p> <p>(4) Licence may be granted for up to 1 year at a time for the offering of guessing competitions through SMS, where the taxable gambling revenue must not exceed DKK 1,000,000, and where the gambling turnover must not exceed DKK 10,000,000.</p> <p>(3) subsequently becomes (5).</p> <p>13. The following shall be inserted as (6) in <i>Section 18</i>:</p> <p>‘(6) Licence holder may only offer games if the game is provided by a game provider who has a licence from the Danish Gambling Authority, cf. Section 24a, or if the licence holder offers his own online casino games.’</p>
	<p>14. The following shall be inserted after Chapter 3:</p> <p>‘Chapter 3a</p> <p><i>Game providers</i></p> <p>Section 24a. A licence may be granted to providers of games that are the providers of online casino games to licence holders, cf. Section 18, or providers who</p>

	<p>provide bets, if they handle the processing and settlement of bets for licence holders, cf. Section 11.</p> <p>(2) Licences may be granted for up to 5 years at a time.</p> <p>(3) Licence holders who offer their own online casino games or handle the processing and settlement of bets themselves shall not be required to have a separate licence as a game provider.’</p>
<p>Section 28. It is a condition for obtaining a licence that companies, etc. (legal persons) meet the conditions laid down in Section 26(1)(3–5) and that members of the board of directors and the supervisory board meet the conditions laid down in Section 26(1)(1–5).</p> <p>(2) The Danish Gambling Authority may decide that a member of the board of directors or the supervisory board of companies, etc. (legal persons) must resign from the board of directors or the supervisory board if the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.</p> <p>(3) Members of the board of directors or the supervisory board of companies, etc. (legal persons) shall resign from the board of directors or the supervisory board if the member no longer meets one of the conditions laid down in</p>	<p>15. In <i>Section 28(1)</i>, first sentence, the following shall be inserted after ‘Section 26(1)(3–5), and that’: ‘beneficial owners and’.</p> <p>16. In <i>Section 28</i>, the following shall be inserted as a new paragraph after (1):</p> <p>‘(2) Beneficial owners and members of the supervisory board or the board of directors of companies, etc. (legal persons) must immediately notify the Danish Gambling Authority if the beneficial owner or the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.</p> <p>(2) and (3) subsequently become (3) and (4).</p>

<p>Section 26(1)(2) and (3).</p>	
<p>Section 29. --- (2) Licences may not be granted if the applicant, members of the board of directors or the supervisory board or others who can exercise a controlling influence on the company's operations, have exhibited such behaviour that there is reason to believe that the company will not be operated in a responsible manner.</p>	<p>17. In <i>Section 29(2)</i>, the following shall be inserted after 'if the applicant,': 'the beneficial owners,'.</p> <p>18. In <i>Section 29</i>, the following shall be inserted as (3): '(3) The licence holder shall immediately inform the Danish Gambling Authority if there are significant changes to the conditions according to which a licence to offer games is granted.'</p>
<p>Section 30. An appointed representative, cf. Section 26(2) and Section 27(2), shall be approved by the Danish Gambling Authority.</p> <p>(2-4) ---</p>	<p>19. In <i>Section 30(1)</i>, first sentence, the following shall be inserted after 'section 27(2)': 'Section 32a(2)'.</p>
	<p>20. The following shall be inserted after Chapter 4:</p> <p>'Chapter 4a</p> <p><i>Criteria for game providers</i></p> <p>Section 32a. A licence as a game provider may be granted to companies, etc. (legal persons) established in Denmark or in</p>

	<p>another EU or EEA country, without prejudice to (2).</p> <p>(2) A licence as a game provider may be granted to companies, etc. (legal persons) who are not established in Denmark or in another EU or EEA country, provided that an applicant has appointed an approved representative, cf. Section 30.</p> <p>Section 32b. It is a condition for obtaining a licence that companies, etc. (legal persons) meet the conditions laid down in Section 26(1)(3–5), and that beneficial owners and members of the board of directors and the supervisory board meet the conditions laid down in Section 26(1)(1–5). If a new person is considered to be the beneficial owner, a new member joins the board of directors or a new member is recruited by the supervisory board, this must within 14 days be notified to the Danish Gambling Authority.</p> <p>(2) Beneficial owners and members of the board of directors or the supervisory board of companies, etc. (legal persons) must immediately notify the Danish Gambling Authority if the beneficial owner or the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.</p> <p>(3) The Danish Gambling</p>
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	<p>Authority may decide that a member of the board of directors or the supervisory board of companies, etc. (legal persons) must resign from the board of directors or the supervisory board if the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, or has overdue debts to the public exceeding DKK 100,000.</p> <p>(4) Members of the board of directors or the supervisory board of companies, etc. (legal persons) shall resign from the board of directors or the supervisory board if the member no longer meets one of the conditions laid down in Section 26(1)(2) and (3).</p> <p>Section 32c. A licence as a game provider can only be granted to applicants who are likely to engage in gambling activities in a professionally responsible manner.</p> <p>(2) Licences may not be granted if the applicant, beneficial owners, members of the board of directors or the supervisory board or others who can exercise a controlling influence on the company's operations, have exhibited such behaviour that there is reason to believe that the company will not be operated in a responsible manner.</p> <p>(3) A game provider shall immediately inform the Danish Gambling Authority if there are significant changes to the</p>
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	<p>conditions according to which a licence as a game provider is granted.’</p>
	<p>21. The following shall be inserted after Section 34: ‘Section 34a. For the purpose of the Danish Gambling Authority’s supervision of compliance with the requirements laid down in Sections 22 and 34, the representatives of the Danish Gambling Authority may with identification and without a court order require to receive all necessary information from persons in a gambling hall as well as from buyers of games.’</p>
<p>Section 38. --- (2) and (3) --- (4) The approval of a manager may be revoked if the manager no longer fulfils the condition set out in (2) or is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector. (5) An approval of a manager shall lapse if the manager no longer fulfils the condition laid down in Section 26(1)(2).</p>	<p>22. In <i>Section 38</i>, the following shall be inserted as a new paragraph after (3): ‘(4) An approved manager shall immediately inform the Danish Gambling Authority if he is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector.’ (4) and (5) subsequently become (5) and (6).</p>
<p>Section 39. --- (2) and (3) --- (4) The approval of an employee may be revoked if the employee no longer fulfils the condition set out in (2) or is convicted of a criminal offence that justifies an immediate risk of abusing the access to work</p>	<p>23. In <i>Section 39</i>, the following shall be inserted as a new paragraph after (3): ‘(4) An approved employee shall immediately inform the Danish Gambling Authority if he</p>

<p>in the gambling sector. (5) An approval of an employee shall lapse if the employee no longer fulfils the condition laid down in Section 26(1)(2). (5) ---</p>	<p>is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector. (4) and (5) subsequently become (5) and (6).</p>
<p>Section 41. The Minister of Taxation may lay down rules on the games and their processing, including rules on stakes and winnings in the games, payout ratios, control measures necessary for the implementation of the Act, approval and placement of technical equipment used for the processing of games, information to be provided, registration of players, data retention, measures for the protection of players, requirements for appeal proceedings, participation of the licence holder’s staff in gambling, the Danish Gambling Authority’s labelling schemes, including that they can be made mandatory, and the means of payment of stakes and winnings to and from an illegal gambling operator. (2) ---</p>	<p>24. In <i>Section 41(1)</i>, the words ‘and the means of payment’ shall be replaced by: ‘the means of payment’ and the following shall be inserted after ‘illegal gambling operator’: ‘and on game providers, including rules on technical aspects for the certification of games and rules on matters that support supervision’.</p>
<p>Section 42. For the submission of an application for a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, the applicant must pay a fee of DKK</p>	<p>25. Sections 42 and 42a shall be repealed and replaced by the following: ‘Section 42. For the submission of an application for a licence for</p>

<p>250,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4) and (5). For the submission of an application for a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 100,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4) and (5). The fee shall be paid at the latest at the same time as the application is submitted.</p> <p>(2) For the submission of an application for a licence to offer both bets and online casinos, the applicant must pay a total fee of DKK 350,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4) and (5). For the submission of an application for a licence for the offering of both bets, cf. Section 11, and online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 125,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4) and (5). The fee must be paid at the same time as the application is submitted.</p> <p>(3) For licences issued for the offering of bets or online casinos, a fee depending on a calendar year's taxable gambling revenue, cf. Sections 6 and 11 of the Gambling</p>	<p>the offering of bets, cf. Section 11, or the operation of online casinos, cf. Section 18, the applicant must pay a fee of DKK 250,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of bets, cf. Section 11, or the operation of online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 100,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid at the latest at the same time as the application is submitted.</p> <p>(2) For the submission of an application for a licence to offer both bets and the operation of online casinos, the applicant must pay a total fee of DKK 350,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of both bets, cf. Section 11, and the operation of online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 125,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee must be paid at the same time as the application is submitted.</p> <p>(3) For licences issued for the</p>
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<p>Tax Act, shall be paid to the Danish Gambling Authority, without prejudice to (4) and (5). The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:</p>	<p>offering of bets or the operation of online casinos, an annual fee depending on a calendar year's taxable gambling revenue, cf. Sections 6 and 11 of the Gambling Tax Act, shall be paid to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:</p>
<p>Amount of gambling revenue Fees</p> <p>(2010 level)</p> <p>Less than DKK 5,000,000 DKK 50,000</p> <p>DKK 5,000,000 up to DKK 10,000,000 DKK 125,000</p> <p>DKK 10,000,000 up to DKK 25,000,000 DKK 225,000</p> <p>DKK 25,000,000 up to DKK 50,000,000 DKK 450,000</p> <p>DKK 50,000,000 up to DKK 100,000,000 DKK 800,000</p> <p>DKK 100,000,000 up to DKK 200,000,000 DKK 1,500,000</p> <p>DKK 200,000,000 up to DKK 500,000,000 DKK 2,500,000</p> <p>DKK 500,000,000 and above DKK 4,500,000</p>	<p>Amount of gambling revenue Fees (2010 level)</p> <p>Less than DKK 5,000,000 DKK 53,250</p> <p>DKK 5,000,000 up to DKK 10,000,000 DKK 133,250</p> <p>DKK 10,000,000 up to DKK 25,000,000 DKK 239,800</p> <p>DKK 25,000,000 up to DKK 50,000,000 DKK 479,600</p> <p>DKK 50,000,000 up to DKK 100,000,000 DKK 852,600</p> <p>DKK 100,000,000 up to DKK 200,000,000 DKK 1,598,650</p> <p>DKK 200,000,000 up to DKK 500,000,000 DKK 2,664,400</p> <p>DKK 500,000,000 and above DKK 4,695,900</p>
<p>(4) For licences of a maximum duration of 1 year issued for the offering of bets or online casinos, where the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the</p>	<p>(4) For licences of a maximum duration of 1 year issued for the offering of bets or the operation of online casinos, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling</p>

<p>Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted. If the application is rejected, DKK 25,000 will be refunded to the applicant. The amount shall be regulated in accordance with Section 20 of the Act on income tax for persons, etc.</p> <p>(5) For licences for the offering of bets of a maximum duration of 1 year, where the gambling turnover must not exceed DKK 5,000,000 and the payout ratio must not exceed 20 %, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority in order to cover the total costs of processing the application, issuing a licence and supervising the licence holder. If the application is rejected, DKK 25,000 (2010 level) will be refunded to the applicant.</p> <p>(6) For licences issued for the establishment and operation of land-based casinos, an annual fee shall be paid to the Danish Gambling Authority, depending on the calendar year's taxable gambling revenue, cf. Section 10 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:</p> <p>Amount of gambling revenue Fees</p>	<p>Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.</p> <p>(5) For licences for the offering of bets of a maximum duration of 1 year, where the gambling turnover must not exceed DKK 5,000,000 and the payout ratio must not exceed 20 %, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority in order to cover the total costs of processing the application, issuing a licence and supervising the licence holder. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.</p> <p>(6) For licences of a maximum duration of 1 year issued for the offering of guessing competitions through SMS, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted. If</p>
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<p>(2010 level) Less than DKK 10,000,000 DKK 143,200 DKK 10,000,000 up to DKK 20,000,000 DKK 286,500 DKK 20,000,000 up to DKK 50,000,000 DKK 429,750 DKK 50,000,000 up to DKK 100,000,000 DKK 716,300 DKK 100,000,000 and above DKK 1,193,800</p> <p>(7) If the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with (3) and (6), an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue in a calendar year is lower than the basis on which the fee is paid pursuant to (3) and (6), an amount equal to the difference between the fee paid and the actual payable fee shall be refunded.</p> <p>(8) For licences to install and operate gambling machines with winnings, cf. Section 19(1), a fee of DKK 573 (2010 level) shall be paid for each machine in a calendar year. The fee shall be notified and paid no later than at the end of January in the respective calendar year. If a gambling machine with winnings</p>	<p>the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.</p> <p>(7) Winnings in cash or in kinds covered by licence issued under Section 11(3) or (4) or Section 18(3) or (4), shall be calculated to the actual expense of the winnings.</p> <p>Section 42a. For the submission of an application for a licence for a game provider, cf. Section 24a, the applicant must pay a fee of DKK 49,200 (2010 level) to the Danish Gambling Authority. The fee must be paid at the same time as the application is submitted.</p> <p>(2) For a licence issued to a game provider, cf. Section 24a, a fee of DKK 32,800 (2010 level) shall be paid for a calendar year.</p> <p>Section 42b. For licences issued for the establishment and operation of land-based casinos, an annual fee shall be paid to the Danish Gambling Authority, depending on the calendar year's taxable gambling revenue, cf. Section 10 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Amount of gambling revenue</th> <th style="text-align: left;">Fees (2010 level)</th> </tr> </thead> <tbody> <tr> <td>Less than DKK 10,000,000</td> <td>DKK 143,200</td> </tr> <tr> <td>DKK 10,000,000 up to DKK 20,000,000</td> <td>DKK 286,500</td> </tr> <tr> <td>DKK 20,000,000 up to DKK 50,000,000</td> <td>DKK 429,750</td> </tr> </tbody> </table>	Amount of gambling revenue	Fees (2010 level)	Less than DKK 10,000,000	DKK 143,200	DKK 10,000,000 up to DKK 20,000,000	DKK 286,500	DKK 20,000,000 up to DKK 50,000,000	DKK 429,750
Amount of gambling revenue	Fees (2010 level)								
Less than DKK 10,000,000	DKK 143,200								
DKK 10,000,000 up to DKK 20,000,000	DKK 286,500								
DKK 20,000,000 up to DKK 50,000,000	DKK 429,750								

<p>is to be inspected as a result of changes made to the gambling machine, the gambling machine shall be deemed to be newly installed.</p> <p>(9) For a gambling machine with winnings installed and put into operation during the calendar year, the licence holder, cf. Section 19(1), shall notify and pay the fee, cf. (8), no later than at the end of the following month.</p> <p>(10) The Minister of Taxation may lay down rules on the payment of fees for processing applications and issuing licences and annual fees to cover the costs associated with the administration of licences, supervision of licence holders, supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act, protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc., and monitoring of the gambling market in order to prevent that participation in games are offered, organised or arranged in Denmark without a licence under this Act.</p> <p>(11) The fees referred to in (1–6) and (8) shall be governed by Section 20 of the Act on income tax for persons, etc. The fee in (8) shall be rounded upwards to the nearest DKK amount.</p> <p>Section 42a. In addition to the supervision provided for by the provisions of this Act, fees</p>	<p>DKK 50,000,000 up to DKK 100,000,000 DKK 716,300 DKK 100,000,000 and above DKK 1,193,800</p> <p>Section 42c. If the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with Section 42(3) and Section 42b, an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue for a calendar year is lower than the basis for the fee paid pursuant to Section 42(3) and Section 42b, an amount equal to the difference between the fee paid and the actual fee shall be refunded.</p> <p>Section 42d. The Minister of Taxation may lay down rules on the payment of fees for processing applications and issuing licences and annual fees to cover the costs associated with the administration of licences, supervision of licence holders and game providers, supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act, protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc., and monitoring of the gambling market in order to prevent that participation in games are offered, organised or arranged in Denmark</p>
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<p>charged in accordance with Section 42 shall also cover</p> <p>1) the Danish Gambling Authority’s supervision, which is imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act; and</p> <p>2) the Danish Gambling Authority’s costs associated with protecting players from developing gambling addiction, including information, prevention, self-exclusion, etc.</p>	<p>without a licence under this Act.</p> <p>Section 42e. The fees in Sections 42–42b shall be governed by Section 20 of the Personal Tax Act.</p> <p>Section 42 f. In addition to the supervision, etc., which follows from the provisions of this Act, the charged fee also covers in accordance with Sections 42–42b and 42d</p> <p>1) the Danish Gambling Authority’s supervision, which is imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act or other legislation;</p> <p>2) the Danish Gambling Authority’s costs associated with protecting players from developing gambling addiction, including information, prevention, self-exclusion, etc.; and</p> <p>3) the Danish Gambling Authority’s costs associated with the detection, investigation, prevention or combating of collusion.’</p>
<p>Section 42. For the submission of an application for a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, the applicant must pay a fee of DKK 250,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4) and (5). For the submission of an application for a licence for the offering of bets, cf.</p>	<p>26. Sections 42 and 42a shall be repealed and replaced by the following:</p> <p>‘Section 42. For the submission of an application for a licence for the offering of bets, cf. Section 11, or the operation of online casinos, cf. Section 18, the applicant must pay a fee of DKK 250,000 (2010 level) to the Danish Gambling</p>

<p>Section 11, or online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 100,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4) and (5). The fee shall be paid at the latest at the same time as the application is submitted.</p> <p>(2) For the submission of an application for a licence to offer both bets and online casinos, the applicant must pay a total fee of DKK 350,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4) and (5). For the submission of an application for a licence for the offering of both bets, cf. Section 11, and online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 125,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4) and (5). The fee must be paid at the same time as the application is submitted.</p> <p>(3) For licences issued for the offering of bets or online casinos, a fee depending on a calendar year's taxable gambling revenue, cf. Sections 6 and 11 of the Gambling Tax Act, shall be paid to the Danish Gambling Authority, without prejudice to (4) and (5). The fee shall be paid no later than 1 month after the licence takes</p>	<p>Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of bets, cf. Section 11, or the operation of online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 100,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid at the latest at the same time as the application is submitted.</p> <p>(2) For the submission of an application for a licence to offer both bets and the operation of online casinos, the applicant must pay a total fee of DKK 350,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). For the submission of an application for a licence for the offering of both bets, cf. Section 11, and the operation of online casinos, cf. Section 18, applicants who at the time of the application have a licence from the Danish Gambling Authority, must pay a fee of DKK 125,000 (2010 level) to the Danish Gambling Authority, without prejudice to (4–6). The fee must be paid at the same time as the application is submitted.</p> <p>(3) For licences issued for the offering of bets or the operation of online casinos, an annual fee depending on a calendar year's taxable gambling revenue, cf. Sections 6 and 11 of the Gambling</p>
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<p>effect, according to the following scale:</p> <p>Amount of gambling revenue Fees</p> <p>(2010 level)</p> <p>Less than DKK 5,000,000 DKK 50,000</p> <p>DKK 5,000,000 up to DKK 10,000,000 DKK 125,000</p> <p>DKK 10,000,000 up to DKK 25,000,000 DKK 225,000</p> <p>DKK 25,000,000 up to DKK 50,000,000 DKK 450,000</p> <p>DKK 50,000,000 up to DKK 100,000,000 DKK 800,000</p> <p>DKK 100,000,000 up to DKK 200,000,000 DKK 1,500,000</p> <p>DKK 200,000,000 up to DKK 500,000,000 DKK 2,500,000</p> <p>DKK 500,000,000 and above DKK 4,500,000</p> <p>(4) For licences of a maximum duration of 1 year issued for the offering of bets or online casinos, where the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at</p>	<p>Tax Act, shall be paid to the Danish Gambling Authority, without prejudice to (4–6). The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:</p> <p>Amount of gambling revenue Fees (2010 level)</p> <p>Less than DKK 5,000,000 DKK 53,250</p> <p>DKK 5,000,000 up to DKK 10,000,000 DKK 133,250</p> <p>DKK 10,000,000 up to DKK 25,000,000 DKK 239,800</p> <p>DKK 25,000,000 up to DKK 50,000,000 DKK 479,600</p> <p>DKK 50,000,000 up to DKK 100,000,000 DKK 852,600</p> <p>DKK 100,000,000 up to DKK 200,000,000 DKK 1,598,650</p> <p>DKK 200,000,000 up to DKK 500,000,000 DKK 2,664,400</p> <p>DKK 500,000,000 and above DKK 4,695,900</p> <p>(4) For licences of a maximum duration of 1 year issued for the offering of bets or the operation of online casinos, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time</p>
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<p>the same time as the application is submitted. If the application is rejected, DKK 25,000 will be refunded to the applicant. The amount shall be regulated in accordance with Section 20 of the Act on income tax for persons, etc.</p> <p>(5) For licences for the offering of bets of a maximum duration of 1 year, where the gambling turnover must not exceed DKK 5,000,000 and the payout ratio must not exceed 20 %, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority in order to cover the total costs of processing the application, issuing a licence and supervising the licence holder. If the application is rejected, DKK 25,000 (2010 level) will be refunded to the applicant.</p> <p>(6) For licences issued for the establishment and operation of land-based casinos, an annual fee shall be paid to the Danish Gambling Authority, depending on the calendar year's taxable gambling revenue, cf. Section 10 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:</p> <p>Amount of gambling revenue Fees (2010 level) Less than DKK 10,000,000 DKK 143,200 DKK 10,000,000 up to DKK 20,000,000</p>	<p>as the application is submitted. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.</p> <p>(5) For licences for the offering of bets of a maximum duration of 1 year, where the gambling turnover must not exceed DKK 5,000,000 and the payout ratio must not exceed 20 %, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority in order to cover the total costs of processing the application, issuing a licence and supervising the licence holder. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.</p> <p>(6) For licences of a maximum duration of 1 year issued for the offering of guessing competitions through SMS, where the gambling turnover must not exceed DKK 10,000,000, and the taxable gambling revenue must not exceed DKK 1,000,000, a fee of DKK 50,000 (2010 level) shall be paid to the Danish Gambling Authority to cover the total costs of processing the application, issuing a licence and supervising the licence holder. The fee shall be paid at the latest at the same time as the application is submitted. If the application is rejected or the application is refused, DKK 25,000 (2010 level) will be refunded to the applicant.</p> <p>(7) Winnings in cash or in kinds</p>
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<p>DKK 286,500 DKK 20,000,000 up to DKK 50,000,000 DKK 429,750 DKK 50,000,000 up to DKK 100,000,000 DKK 716,300 DKK 100,000,000 and above DKK 1,193,800</p> <p>(7) If the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with (3) and (6), an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue in a calendar year is lower than the basis on which the fee is paid pursuant to (3) and (6), an amount equal to the difference between the fee paid and the actual payable fee shall be refunded.</p> <p>(8) For licences to install and operate gambling machines with winnings, cf. Section 19(1), a fee of DKK 573 (2010 level) shall be paid for each machine in a calendar year. The fee shall be notified and paid no later than at the end of January in the respective calendar year. If a gambling machine with winnings is to be inspected as a result of changes made to the gambling machine, the gambling machine shall be deemed to be newly installed.</p> <p>(9) For a gambling machine with</p>	<p>covered by licence issued under Section 11(3) or (4) or Section 18(3) or (4), shall be calculated to the actual expense of the winnings.</p> <p>Section 42a. For the submission of an application for a licence for a game provider, cf. Section 24a, the applicant must pay a fee of DKK 49,200 (2010 level) to the Danish Gambling Authority. The fee must be paid at the same time as the application is submitted.</p> <p>(2) For a licence issued to a game provider, cf. Section 24a, a fee of DKK 32,800 (2010 level) shall be paid for a calendar year.</p> <p>Section 42b. For licences issued for the establishment and operation of land-based casinos, an annual fee shall be paid to the Danish Gambling Authority, depending on the calendar year's taxable gambling revenue, cf. Section 10 of the Gambling Tax Act. The fee shall be paid no later than 1 month after the licence takes effect, according to the following scale:</p> <table style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;">Amount of gambling revenue</th> <th style="text-align: left;">Fees (2010 level)</th> </tr> </thead> <tbody> <tr> <td>Less than DKK 10,000,000</td> <td>DKK 143,200</td> </tr> <tr> <td>DKK 10,000,000 up to DKK 20,000,000</td> <td>DKK 286,500</td> </tr> <tr> <td>DKK 20,000,000 up to DKK 50,000,000</td> <td>DKK 429,750</td> </tr> <tr> <td>DKK 50,000,000 up to DKK 100,000,000</td> <td>DKK 716,300</td> </tr> <tr> <td>DKK 100,000,000 and above</td> <td>DKK 1,193,800</td> </tr> </tbody> </table>	Amount of gambling revenue	Fees (2010 level)	Less than DKK 10,000,000	DKK 143,200	DKK 10,000,000 up to DKK 20,000,000	DKK 286,500	DKK 20,000,000 up to DKK 50,000,000	DKK 429,750	DKK 50,000,000 up to DKK 100,000,000	DKK 716,300	DKK 100,000,000 and above	DKK 1,193,800
Amount of gambling revenue	Fees (2010 level)												
Less than DKK 10,000,000	DKK 143,200												
DKK 10,000,000 up to DKK 20,000,000	DKK 286,500												
DKK 20,000,000 up to DKK 50,000,000	DKK 429,750												
DKK 50,000,000 up to DKK 100,000,000	DKK 716,300												
DKK 100,000,000 and above	DKK 1,193,800												

winnings installed and put into operation during the calendar year, the licence holder, cf. Section 19(1), shall notify and pay the fee, cf. (8), no later than at the end of the following month.

(10) The Minister of Taxation may lay down rules on the payment of fees for processing applications and issuing licences and annual fees to cover the costs associated with the administration of licences, supervision of licence holders, supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act, protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc., and monitoring of the gambling market in order to prevent that participation in games are offered, organised or arranged in Denmark without a licence under this Act.

(11) The fees referred to in (1–6) and (8) shall be governed by Section 20 of the Act on income tax for persons, etc. The fee in (8) shall be rounded upwards to the nearest DKK amount.

Section 42a. In addition to the supervision provided for by the provisions of this Act, fees charged in accordance with Section 42 shall also cover

1) the Danish Gambling Authority’s supervision, which is

Section 42c. If the realised gambling revenue exceeds the basis for which the fee has been paid in accordance with Section 42(3), Section 42b and Section 42g, an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue for a calendar year is lower than the basis for the fee paid pursuant to Section 42(3), Section 42b and Section 42g, an amount equal to the difference between the fee paid and the actual fee to be paid shall be refunded.

Section 42d. The Minister of Taxation may lay down rules on the payment of fees for processing applications and issuing licences and annual fees to cover the costs associated with the administration of licences, supervision of licence holders and game providers, supervision imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act, protection of players from developing gambling addiction, including information, prevention, self-exclusion, etc., and monitoring of the gambling market in order to prevent that participation in games are offered, organised or arranged in Denmark without a licence under this Act.

<p>imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act; and</p> <p>2) the Danish Gambling Authority's costs associated with protecting players from developing gambling addiction, including information, prevention, self-exclusion, etc.</p>	<p>Section 42e. The fees in Sections 42–42b and Section 42g shall be governed by Section 20 of the Personal Tax Act.</p> <p>Section 42f. In addition to the supervision, etc., which follows from the provisions of this Act, the charged also covers in accordance with Sections 42–42b, 42d and 42g</p> <p>1) the Danish Gambling Authority's supervision, which is imposed on the Danish Gambling Authority pursuant to the Anti-Money Laundering Act or other legislation;</p> <p>2) the Danish Gambling Authority's costs associated with protecting players from developing gambling addiction, including information, prevention, self-exclusion, etc.; and</p> <p>3) the Danish Gambling Authority's costs associated with the detection, investigation, prevention or combating of collusion.</p> <p>Section 42g. For licences for the installation and operation of gambling machines with winnings, cf. Section 19(1), an annual fee shall be paid to the Danish Gambling Authority, depending on licence holders' annual taxable gambling revenue, cf. Section 12 of the Gambling Tax Acts. The fee shall be paid no later than 1 month after the licence enters into force, and thereafter annually at the end of January following the following</p>
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	<p>scale: Amount of gambling revenue Fees (2010 level)</p> <p>Less than DKK 100,000 DKK 1,200</p> <p>DKK 100,000 up to DKK 250,000. DKK 2,000</p> <p>DKK 250,000 up to DKK 500,000 DKK 4,100</p> <p>DKK 500,000 up to DKK 1,000,000 DKK 8,200</p> <p>DKK 1,000,000 up to DKK 2,500,000 DKK 18,400</p> <p>DKK 2,500,000 up to DKK 5,000,000 DKK 36,900</p> <p>DKK 5,000,000 up to DKK 10,000,000 DKK 73,850</p> <p>DKK 10,000,000 up to DKK 25,000,000 DKK 155,950</p> <p>DKK 25,000,000 up to DKK 50,000,000 DKK 369,400</p> <p>DKK 50,000,000 up to DKK 100,000,000 DKK 718,350</p> <p>DKK 100,000,000 up to DKK 200,000,000 DKK 1,477,800</p> <p>DKK 200,000,000 up to DKK 500,000,000 DKK 4,515,550</p> <p>DKK 500,000,000 and above DKK 9,031,150.’</p>
<p>Section 43. Holders of a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, must, 1 year after the licence is taken into use, draw up a report explaining whether the licence holder in the past year has offered games in accordance with the conditions of the licence. The report must be prepared by a company approved by the Danish</p>	<p>27. In <i>Section 43(1)</i>, first sentence, the following shall be inserted after ‘conditions of the licence’: ‘and the legislation for which the</p>

<p>Gambling Authority. The report must reach the Danish Gambling Authority no later than 14 months after the date on which the licence is taken into use.</p> <p>(2) Holders of a licence for the offering of bets, cf. Section 11, or online casinos, cf. Section 18, after the first year, no later than 5 months after the end of each financial year, send an annual statement to the Danish Gambling Authority with the company's key figures and a report on how the licence holder has complied with the requirements of the Act.</p>	<p>Danish Gambling Authority is the supervisory authority, as specified by the Danish Gambling Authority'.</p> <p>28. In <i>Section 43(1), second sentence</i>, the following shall be inserted after 'approved company': ' , without prejudice to (2) '.</p> <p>29. In <i>Section 43</i>, the following shall be inserted as a new paragraph after (1): '(2) For licences of a maximum duration of 1 year, cf. Section 11(3) or (4) and Section 18(3) or (4), there is no requirement that the report in accordance with (1) shall be prepared by a company approved by the Danish Gambling Authority.'</p> <p>(2) subsequently becomes (3).</p> <p>30. In <i>Section 43(2)</i>, that becomes (3), the words 'the requirements of the Act' shall be replaced by: 'the legislation in the area of supervision of the Danish Gambling Authority in accordance with more detailed instructions from the Danish Gambling Authority'.</p>
<p>Section 44. --- 1-4) --- 5) grossly or repeatedly does not specify fees under Section 42(8) and (9); 6) --- 7) does not pay due fees in</p>	<p>31. <i>Article 44(1)(5)</i> shall be worded as follows: '5) does not pay due fees under Section 42g'.</p> <p>32. In <i>Section 44(1)(7)</i>, the words</p>

<p>accordance with the rules laid down pursuant to Section 42;</p> <p>8) has overdue debts to the public exceeding DKK 100,000; or</p> <p>9) has not registered the company with the customs and tax administration, no later than 4 weeks after the licence is granted, cf. the Gambling Tax Act.</p> <p>(2) ---</p>	<p>‘Section 42’ shall be replaced by: ‘Sections 42–42b and 42d’.</p> <p>33. In <i>Section 44(1)(8)</i>, the words ‘DKK 100,000, or’ shall be replaced by: "DKK 100,000,"</p> <p>34. In <i>Section 44(1)(9)</i>, the word ‘games’ shall be replaced by: ‘games or’.</p> <p>35. In <i>Section 44(1)</i>, the following shall be inserted as No 10: ‘10) does not comply with decisions under Section 49a or decisions on injunctions issued in accordance with the provisions laid down pursuant to this Act.’</p>
	<p>36. The following shall be inserted in <i>Chapter 8</i> after Section 45:</p> <p>‘Section 45a The Danish Gambling Authority may revoke a licence as a game provider if the game provider or his representative</p> <ol style="list-style-type: none"> 1) grossly or repeatedly has infringed this Act, provisions laid down in accordance with this Act or the conditions of the licence; 2) is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector; 3) no longer meets the condition laid down in Section 32c; 4) does not pay due fees in accordance with the rules laid

	<p>down pursuant to Sections 42 and 42a;</p> <p>5) has overdue debts to the public exceeding DKK 100,000; or</p> <p>6) does not comply with decisions under Section 49a or decisions on injunctions issued in accordance with provisions laid down pursuant to this Act.’</p>
<p>Section 46. The Danish Gambling Authority supervises compliance with this Act, rules laid down pursuant to the Act and licence holders’ compliance with the conditions for licence, without prejudice to (2).</p> <p>(2) The Minister of Justice supervises Landbrugslotteriet’s and Almindeligt Dansk Vare- og Industrilotteri’s compliance with this Act, rules laid down pursuant to the Act and the conditions of the licence.</p>	<p>37. In <i>Section 46(1)</i>, the following shall be inserted after ‘licence holders’’: ‘and game providers’ and the words ‘, without prejudice to 2’ shall be deleted.</p> <p>38. <i>Section 46(2)</i> shall be repealed.</p>
	<p>39. The following shall be inserted after Section 46:</p> <p>‘Section 46a. The Danish Gambling Authority has access to process collected data, including for profiling, combining and disclosing data, for the purpose of fulfilling the aims laid down in Section 1. Access also applies to compliance with other legislation.</p> <p>(2) The Danish Gambling Authority may require licence holders to submit information for</p>

	<p>the Danish Gambling Authority’s unique identification of the player.’</p>
<p>Section 47. The Danish Gambling Authority has at any time with appropriate identification and without a court order access to carry out inspections in premises used by the responsible licence holder in connection with the offering and organisation of games and to inspect the technical facilities for games, business records, other accounting material and correspondence and other documents that may be of importance to the supervision, regardless of whether this information is on paper or on electronic media.</p> <p>(2) The licence holder and his employees shall provide the Danish Gambling Authority with the necessary guidance and assistance in carrying out the inspection.</p> <p>(3) The Danish Gambling Authority may require licence holders to provide information about the gambling company and request the transmission or submission of the material referred to in (1).</p> <p>(4) ---</p>	<p>40. In <i>Section 47(1)</i>, the words ‘in connection with the offering and organisation’ shall be replaced by: ‘and the responsible game provider in connection with the offering, organisation and provision’.</p> <p>41. In <i>Section 47(2)</i>, the words ‘The licence holder and his employees’ shall be replaced by: ‘The licence holder and a game provider and their employees’.</p> <p>42. In <i>Section 47(3)</i>, the words ‘the licence holders to provide information about the gambling company’ shall be replaced by: ‘the licence holders and game providers to provide information about the company’.</p>
	<p>43. The following shall be inserted in <i>Chapter 9</i> after Section 49: ‘Section 49a. The Danish Gambling Authority may decide</p>

	<p>on injunctions concerning matters contrary to the provisions of this Act or provisions laid down pursuant to the Act, and may order that the conditions be brought in order or cease immediately or within a specified period.</p> <p>(2) Decisions in accordance with (1) may be notified orally, if there is an imminent or significant risk that the aim of this Act is jeopardised. An oral decision shall also be communicated in writing as soon as possible.’</p>
<p>Section 51. Appeals against the Danish Gambling Authority’s decisions on the revocation of licences for the offering of games, cf. Section 44(1)1–3), has suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise.</p> <p>(2) Appeals against the Danish Gambling Authority’s decisions on the revocation of licences for the offering of games, cf. Section 44(1)(4–9) and Section 44(2), do not have suspensory effect. The National Tax Tribunal or the Tax Appeals Administration may, however, grant suspensory effect to an appeal, if special circumstances so warrant. The decision of the National Tax Tribunal may be taken by a presiding judge or a head of department in the Tax Appeals Administration following authorisation from the National</p>	<p>44. In <i>Section 51(1)</i>, the following shall be inserted after ‘Section 44(1)(1–3)’: ‘and decisions on the revocation of licences for game providers, cf. Section 45a(1)(1–3)’.</p> <p>45. In <i>Section 51(2)</i>, <i>first sentence</i>, the words ‘Nos 4–9’ shall be replaced by: ‘Nos 4–10’ and the following shall be inserted after ‘Section 44(2)’: ‘, and decisions on the revocation of licences for game providers, cf. Section 45a(1)(4–6)’.</p>

<p>Tax Tribunal’s chief presiding judge.</p>	
<p>Section 52. Appeals against the Danish Gambling Authority’s decisions on the revocation of the approval of a manager or employee, cf. Section 38(4) or Section 39(4), has suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise.</p>	<p>46. In <i>Section 52</i>, the words ‘Section 38(4) or Section 39(4)’ shall be replaced by: ‘Section 38(5) or Section 39(5)’.</p>
<p>Section 54. Appeals against the Danish Gambling Authority’s decisions that members of the board of directors or the supervisory board must resign, due to the fact that the member is convicted of a criminal offence that justifies an immediate risk of abusing the access to work in the gambling sector, cf. Section 28(2), has suspensory effect, unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise. (2) ---</p>	<p>47. In <i>Section 54(1)</i>, the words ‘Section 28(2)’ shall be replaced by: ‘Section 28(3)’.</p>
	<p>48. The following shall be inserted in <i>Chapter 10</i> after Section 54: ‘Section 54a. Appeals against the Danish Gambling Authority’s decisions on injunctions under Section 49a(1), and decisions on injunctions issued in accordance with the provisions laid down pursuant to this Act have suspensory effect unless the National Tax Tribunal or the Tax Appeals Administration decides otherwise, without prejudice to (2).</p>

(2) Appeals against the Danish Gambling Authority's decisions on injunctions under Section 49a(1) and decisions on injunctions issued in accordance with provisions laid down pursuant to this Act, which must be brought in order immediately, shall not have suspensory effect. The National Tax Tribunal or the Tax Appeals Administration may, however, grant suspensory effect to an appeal, if special circumstances so warrant. The decision of the National Tax Tribunal may be taken by a presiding judge or a head of department in the Tax Appeals Administration following authorisation from the National Tax Tribunal's chief presiding judge.

(3) Appeals against the Danish Gambling Authority's oral decisions taken under Section 49a(2) and oral decisions on injunctions in accordance with the provisions laid down pursuant to this Act shall not have suspensory effect. The National Tax Tribunal or the Tax Appeals Administration may, however, grant suspensory effect to an appeal, if special circumstances so warrant. The decision of the National Tax Tribunal may be taken by a presiding judge or a head of department in the Tax Appeals Administration following authorisation from the National Tax Tribunal's chief presiding judge.'

<p>Section 56. Sections 51–54 shall apply <i>mutatis mutandis</i> for judicial review of decisions revoking licences for the offering of games or approval as a representative, manager or employee.</p>	<p>49. In <i>Section 56</i>, the following shall be inserted after ‘the offering of games’: ‘, licences as game providers’.</p>
<p>Section 58. A decision on the revocation of a licence for the offering of games, cf. Section 44(1)(1–3), may be required to be brought before the courts by the party concerned by the decision. However, this does not apply to licences for non-profit lotteries and local pool betting. Request for judicial review must, within 4 weeks of the decision being notified to the person concerned, be made to the Danish Gambling Authority. The Danish Gambling Authority takes legal action against the licence holder in the forms laid down by civil procedure.</p>	<p>50. In <i>Section 58</i>, <i>first sentence</i>, the following shall be inserted after ‘Section 44(1)(1–3)’: ‘and decision to revoke a licence as a game provider, cf. Section 45a(1)(1–3)’.</p>
<p>Chapter 12</p> <p><i>Penal provisions</i></p>	<p>51. The <i>heading</i> of Chapter 12 shall be worded as follows:</p> <p>‘Chapter 12</p> <p><i>Penalty</i>’.</p>
<p>Section 59. Anyone who intentionally or grossly negligently offers or organises games in Denmark without a licence under this Act shall be punishable by a fine or imprisonment up to 6 months.</p>	<p>52. In <i>Section 59(1)</i>, the words ‘offers or organises games in Denmark’ shall be replaced by: ‘offers, organises or provides games in Denmark’.</p>

<p>(2-4) --- (5) Unless higher penalties are justified by other legislation, anyone who intentionally or grossly negligently shall be punishable by a fine.</p> <p>1) infringes Sections 13(3), 15, 16, 20, 21, 22, 23, 28(1), second sentence, and (3), 30, 34(1) and (3), 35, 36(1), 37, 38(1) and (3), 39(1) and (3), 40, 43, 43a(4) and 47(2-4);</p> <p>2-6) --- 7) carries out the day-to-day operations under Section 37 as a manager without being approved by the Danish Gambling Authority; or</p> <p>8) provides false or misleading information or conceals information for the purpose of supervising the contribution payment and the use of the revenue from the special contribution to cover expenses of special interest under Section 43a.</p>	<p>53. In <i>Section 59(5)(1)</i>, the following shall be inserted after ‘infringes’: ‘Section 12(1)’, and the words ‘Section 28(1), second sentence, and (3)’ shall be replaced by: ‘Section 28(1), second sentence, and (2) and (4), Section 29(3)’, and ‘Section 38(1) and (3), Section 39(1) and (3)’ shall be replaced by ‘Section 38(1), (3) and (4), Section 39(1), (3) and (4)’</p> <p>54. In <i>Section 59(5)(1)</i>, the following shall be inserted after ‘infringes’: ‘Section 11(6),’, the following shall be inserted after ‘Section 16,’: ‘Section 18(6),’ and the following shall be inserted after ‘Section 30,’: ‘Section 32b(1), second sentence, and (2) and (4), Section 32c(3)’.</p> <p>55. In <i>Section 59(5)(7)</i>, the words ‘the Danish Gambling Authority or’ shall be replaced by: ‘the Danish Gambling Authority,’.</p> <p>56. In <i>Section 59(5)(8)</i>, the words ‘Section 43a’ shall be replaced by:</p>
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	<p>‘Section 43a or’.</p> <p>57. In <i>Section 59(5)</i>, the following shall be inserted as <i>No 9</i>: ‘9) fails to comply with decisions under Section 49a.’</p>
	<p>58. The following shall be inserted after Section 63:</p> <p>‘Section 63a. Fine acceptances, sentences and partial sentences for infringements of this Act and regulations issued pursuant to this Act to companies, etc. (legal persons) and sole proprietorships or a summary thereof shall be published by the Danish Gambling Authority on the Danish Gambling Authority’s website. The publication shall include the name of the company or the sole proprietorship.</p> <p>(2) Published fine acceptances, sentences and partial sentences in accordance with (1) shall remain on the Danish Gambling Authority’s website for 5 years after publication.</p> <p>(3) If the judgment is not final, or if it is appealed or revised, this must be stated in the publication. If the Danish Gambling Authority receives evidence that the case is closed when the acquittal judgment is delivered, the Danish Gambling Authority must remove all information about the case from the Danish Gambling Authority’s website no later than 7 working days after receipt.</p>

	<p style="text-align: center;">Section 2</p> <p>In Act No 650 of 8 August 2016 amending the Registration Tax Act, the Fuel Consumption Tax Act, the Vehicle Registration Acts and the Gambling Act (Amendment of the rules on proportionate registration tax for leasing vehicles, amendment of the rules on payment of export refunds, determination of fuel consumption for particularly large cars, reduction of the price supplement for personalised registration plates, etc.) is amended as follows:</p>
<p>Section 4. ---</p> <p>7. In Section 42, the following shall be inserted as (12–14):</p> <p>(12) For the submission of an application for a licence for non-profit lotteries, cf. Section 10, the applicant shall pay a fee. This fee shall be paid at the latest at the same time as the application is submitted, according to the following scale:</p> <p>Annual lottery sales price Fees</p> <p>(2010 level)</p> <p>Up to DKK 500,000 DKK 477</p> <p>DKK 500,000 and above DKK 3,820</p> <p>(13) If the realised gambling revenue exceeds the basis for</p>	<p>1. Section 4, No 7, shall be repealed.</p>

<p>which the fee has been paid in accordance with (12), an amount equal to the difference between the fee paid and the actual fee to be paid shall be charged. The fee shall be paid no later than 1 month after being invoiced. If the realised gambling revenue in a calendar year is lower than the basis on which duty is paid pursuant to (12), an amount is refunded that corresponds to the difference between the fee paid and the actual fee to be paid.</p> <p>(14) The fee specified in (12) is governed by Section 20 of the Personal Tax Act. The fee is rounded up to the nearest DKK amount.'</p>	
<p>Section 6. ---</p> <p>(2) The Minister of Taxation sets the entry into force date for Section 4, No 7.</p> <p>(3) ---</p>	<p>2. Section 6(2) is repealed.</p>