

Draft

Federal Act amending the Gambling Act and the Telecommunications Act 2021

Article 1

Amendment to the Gambling Act

The Nationalrat has passed the following resolution:

The Federal Act Regulating Gambling (Gambling Act [GSpG]), published in Federal Law Gazette (BGBl.) No 620/1989, as last amended by BGBl. I No 50/2025, is amended as follows:

1. Section 1(4) reads as follows:

‘(4) The Federal Minister for Finance shall establish a body for gambling and player protection. Its duties shall be to provide substantive and scientific support for player protection and market surveillance. In order to finance the work of this body, a financing contribution of 1 per cent of the respective assessment basis pursuant to Section 17(3)(7), Section 28 and Section 57(4) shall be levied together with the respective concession taxes’.

2. Section 2 is amended as follows:

a) In paragraph 3, the first sentence shall read as follows:

‘A game involving gaming machines is defined as one in which the outcome is determined either centrally or by a mechanical or electronic device within the gaming machine itself’.

b) In the third sentence of paragraph 3, after the words ‘gaming machines pursuant to Section 5’, the words ‘and gaming machines in casinos pursuant to Section 21(10)’ are inserted.

c) In the fifth sentence of paragraph 3, the parenthetical expression ‘(Section 5)’ is deleted.

d) In paragraph 3, the sixth sentence reads:

‘The costs of the day-to-day operation and the further development or new development of the data centre shall be set out annually in a formal decision issued by the Austrian Tax Authority to the licence holders, on the basis of an invoice to be drawn up by the company Bundesrechenzentrum GmbH’. The costs shall be divided among all concessionaires and licence holders pursuant to Sections 5 and 21 on the basis of the number of all connected devices, regardless of the respective duration of the connection in the respective connection period. The costs of further or new development may be imposed over a period of 10 years if they exceed the costs of day-to-day operation’.

e) In the last sentence of paragraph 3, the full stop at the end is replaced by a semicolon; after this, the following words are added: ‘the Gambling Supervisory Authority may participate in supervisory measures and is also entitled to do so on its own initiative’.

3. Section 4 is amended as follows:

a) In paragraph 5, the amount of ‘EUR 4 000’ is replaced by the amount of ‘EUR 10 000’.

b) In the fourth sentence of paragraph 6, the words ‘from 1 January 2011’ and the words ‘the Tax Authority Austria’ are replaced by the words ‘the Austrian Gambling Supervisory Authority’.

4. Section 5 is amended as follows:

a) Paragraph 1 reads as follows:

‘(1) Provincial gambling operations involving gaming machines are gambling operations as defined in Section 2(3) carried out at fixed, publicly accessible premises with no more than 50 gaming machines, subject to compliance with minimum regulatory requirements for authorisation applicants (paragraph 2) and specific accompanying measures for the prevention of gambling addiction (paragraphs 3 to 5), the prevention of money laundering (paragraph 6) and for the purpose of supervision (paragraph 7).

The installation of up to three gaming machines on the premises of a contractual partner of the authorisation holder is permitted, provided that they are installed in a demarcated area to which minors have no access. In this case, the contractual partner of the authorisation holder must fulfil the obligations imposed on the establishment.

A maximum permissible ratio of one gaming machine per 1 200 inhabitants in the province may not be exceeded, and the number of currently valid licences for the operation of gaming machines is limited to a maximum of three per federal province. The population of a province is determined on the basis of the most recent results of the population statistics or the census as at 31 October, as established and published by Bundesanstalt Statistik Österreich (Statistics Austria) for the purposes of the relevant fiscal equalisation scheme. The most recently published results shall be decisive at the time licenses are granted; an adjustment may be made, either upon application or at the initiative of officials, in the event of a change in the population figure’.

b) In paragraph 2(4) the words ‘operators of gaming halls’ are replaced by the words ‘license holders for provincial gambling operations with gaming machines’.

c) Paragraphs 4 and 5 read as follows:

‘(4) As part of the framework conditions for player protection under paragraph 3, it is mandatory to,

1. at a minimum, establish an access and identification system that ensures that only persons who have reached the age of 18 have access to the physically demarcated area where gaming takes place and are permitted to play on gaming machines; biometric identification methods are permitted;
2. submit a proposal setting out a plan for training staff members to handle gambling addiction and for cooperation with one or more player protection organisations;
3. establish a warning system with graduated player protection measures, ranging from providing information to players to blocking them, depending on how often the player visits the premises of a licence holder;
4. display the mathematically calculated payout ratio on the gaming machine for the relevant game programme at the stake level selected on the gaming machine, which must fall within a range of 85 to 95 per cent based on an infinite series of individual games and may only be altered after prior notification to the competent provincial authority. If a gaming programme offers players a choice of different odds of winning, none of these odds, when considered in isolation and based on an infinite series of individual games, may exceed 95 per cent;
5. prohibit gaming content containing aggressive, violent, criminal, racist or pornographic material;
6. provide players with the ability to consult a German version of the game descriptions of all games on the gaming machines at any time;
7. a minimum distance of 15 kilometres as the crow flies, or, in local governments with more than 500 000 inhabitants, 2 kilometres as the crow flies, from the location of a casino must be observed for premises as defined in paragraph 1 containing more than 15 gaming machines. In this regard, the distance from a premises as defined in paragraph 1 in a local government with more than 500,000 inhabitants need not exceed 2 kilometres as the crow flies within the boundaries of that local government; furthermore, no further premises within the meaning of paragraph 1 with more than 15 gaming machines may be opened within a radius of 300 metres, or, in local governments with more than 10 000 inhabitants, within a radius of 150 metres as the crow flies. Finally, a minimum distance of 100 metres of pedestrian walkway must be maintained between premises within the meaning of paragraph 1 belonging to the same licence holder.

The population figures for the local governments are based on the results of the most recent census published by Statistics Austria;

8. ensure compliance, *mutatis mutandis*, with the provisions of Section 25(3);
9. submit a gambling addiction risk assessment for each form of gambling covered by the licence;
10. require players to set binding maximum limits on their spending and time per day, week and month (self-limitation); in this regard, any increases take effect only after 72 hours have elapsed, while any reductions take effect immediately;
11. provide players with the ability to view their own gaming activity, broken down by day, week and month;
12. limit the restriction on the deposit of gaming funds to a maximum of EUR 250 per week for players up to the age of 26 (deposit limit) and, for players aged 26 and over, to a maximum of EUR 1 680 per month (deposit limit); whereby, for players aged 23 and over, a different amount may be set provided that this does not give rise to a risk to the player within the meaning of Section 25(3) and that, depending on the level of the limit, additional measures are stipulated as mandatory, such as the monitoring of gaming behaviour and the use of feedback tools.

(5) A game is conducted in a manner aimed to protect players pursuant to paragraph 3 when at least the following criteria are met:

1. the player's financial stake does not exceed EUR 5 per game;
2. the potential financial rewards (winnings in cash, goods or services of monetary value) do not exceed EUR 10 000 per game;
3. each game lasts at least two seconds and is initiated separately by the player;
4. it is not possible to play more than one game on a gaming machine simultaneously, although stakes on several bet lines of the game are permitted, if the player's financial stake per game does not exceed the maximum stake under point 1 or the maximum achievable winnings under point 2;
5. it is not possible to increase or multiply the stake or winnings above the maximum stake pursuant to point 1 or the maximum winnings pursuant to point 2 by means of side games taking place before, after or during the main game; and
6. after 90 minutes of uninterrupted play by a player, the gaming machine switches off (cooling-off period). The player's cooling-off period must last at least 15 minutes. During the cooling-off period, the player is to be shown a video explaining the risks associated with gambling'.

d) In paragraph 6, the words 'gaming halls and in cases where individual machines are set up' are replaced by the words 'provincial gaming operations with gaming machines pursuant to Section 5'.

e) In paragraph 7(2), the phrase 'in gaming halls and at locations where individual machines are set up' is replaced by the phrase 'in the case of provincial gambling operations involving gaming machines pursuant to Section 5'.

f) In paragraph 7(5), the words 'each individual gaming hall' are replaced by the words 'each permanent establishment within the meaning of paragraph 1', and the words 'the operator of gaming halls' are deleted.

g) Paragraph 7(7) reads as follows:

- '7. mandatory cooperation between the provincial authorities and the Federal Minister of Finance, the Tax Authority Austria, the Anti-Fraud Office and the Gambling Supervisory Authority in supervisory matters; Section 50a(7) shall apply *mutatis mutandis* to the respective competent provincial authority;'

h) In paragraph 7(9), the words ‘Sections 31b, 51 and 56(1)’ are replaced by the words ‘Sections 31b, 31d, 31g and 51’.

i) In paragraph 7(10), the words ‘and the Gambling Supervisory Authority’ are inserted after the words ‘a status of party for the Federal Minister for Finance’.

j) In paragraph 9, the words ‘betting operators and’ are deleted.

5. Section 9(2) is deleted.

6. Sections 12a, 12b and 13 and their headings read as follows:

'Bingo and Keno

Section 12a. Bingo and Keno are gambling operations in which an organiser accepts and settles bets on the odds of specific number combinations. Players win if their number combinations match the winning numbers drawn.

Multi-stage gambling operations

Section 12b. (1) Multi-stage gambling operations are games of chance in which participants may, in addition to any prize they may win, gain another chance of winning.

(2) The gambling operations referred to in Sections 6 to 12a may be carried out in one or more stages.

Online gambling

Section 13. (1) Online gambling refers to gambling operations, with the exception of the specific lotteries referred to in Sections 6 to 12a, in which players participate directly by electronic media, and the decision about outcome of the game is triggered centrally and made available via electronic media, and which are not offered at fixed premises. The provisions of Section 25(3) apply *mutatis mutandis*.

(2) For online gambling in the form of gaming machines, the provisions of Section 5(4)(4) to (6), (10) and (11) as well as Section 5(5)(1) to (6) on player protection apply *mutatis mutandis* (virtual gaming machines).

(3) For all other online games of chance – subject to paragraph 2 – the provisions of Section 5(4)(5), (6), (10) and (11) on player protection apply *mutatis mutandis*.

(4) As a concomitant framework condition designed to protect players, a limit must be stipulated, as a minimum, on the deposit of gaming credits of no more than EUR 250 per week for players up to the age of 26 (deposit limit) and, for players aged 26 and over, a limit of no more than EUR 1 680 per month (deposit limit). For players aged 23 or over, a different limit may also be set, provided that this is not likely to put the player at risk within the meaning of Section 25(3), at different levels depending on the level of the limit, additional mandatory measures are stipulated, such as the monitoring of gambling behaviour and the use of feedback tools’.

6. Section 14 and its heading are amended to read as follows:

a) The heading for Section 14 reads as follows:

‘Granting Concessions for Specific Lotteries and Online Gambling’

b) The first to third sentences of paragraph 1 shall have the following wording:

‘The Gambling Supervisory Authority has the right to assign the organisation of gambling operations pursuant to Sections 6 to 12a by granting a single concession (Specific Lotteries), whereby this concession also entitles the holder to conduct the gambling operations pursuant to Sections 6 to 12a if the player takes part directly in the game via electronic media and the decision on the outcome of the game is triggered centrally and made available via electronic media. The Gambling Supervisory Authority also has the right to conduct gambling operations pursuant to Section 13 (Online Gambling) by granting an

unlimited number of concessions. The granting of a concession under the first sentence of paragraph 1 (Specific Lotteries), must be preceded by a public call for interested parties, which must comply with the principles of transparency and non-discrimination’.

c) In paragraph 1, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

d) In paragraph 2(3), the words ‘EUR 109 million’ are replaced by the words ‘EUR 100 million in the case of a concession under the first sentence of paragraph 1 (Specific Lotteries), and at least EUR 10 million in the case of a concession under Section 14(1), second sentence (Online Gambling)’.

e) The following paragraphs 2a and 2b are inserted after paragraph 2:

‘(2a) The fact that a concession applicant has organised prohibited gambling operations in the form of online gambling for participation from within the country, or is applying for a concession using a trade mark or distinctive sign that was used in connection with the organisation of such prohibited gambling operations for participation from within the country, does not preclude the granting of a concession with regard to trustworthiness from the standpoint of regulatory policy (Section 14(2)(4)) provided the following pre-requisites.

1. All amounts of gambling duty due to date and not yet statute-barred pursuant to Section 57(2) have been paid by the concession applicant or the holder of a trade mark or distinctive sign within the meaning of paragraph 2a within the prescribed time limit. This requirement is also deemed to have been met if, prior to expressing an interest, the concession applicant has fully disclosed and paid all outstanding duties due pursuant to Section 29 of the Fiscal Penal Code (FinStrG), and has submitted all records of stakes placed, winnings paid out and bonuses granted in a format that allows for electronic verification and analysis.
2. All final judgements for affirmative relief from Austrian civil courts obtained in the past by participants in games against the concession applicant or the holder of a trade mark or distinctive sign within the meaning of paragraph 2a must have been complied with. Judgements recently handed down within the meaning of the first sentence must be complied with within the applicable time limit for affirmative relief, until the licence is granted.
3. The organisation of prohibited gambling operations for participation from within Austria by the concession applicant or by the holder of a trade mark or a distinctive sign within the meaning of paragraph 2a must have been ceased (cooling-off period) from 1 January 2027 until the granting of a concession pursuant to the second sentence of paragraph 14(1) (Online Gambling). If the organisation of prohibited gambling operations is ended after 31 December 2026, then the concession applicant shall be excluded from the award of a concession pursuant to the second sentence of paragraph 1 (Online Gambling) for a period of 18 months from having ceased to organise such gambling operations, if the operation only ceases after 31 December 2029, however, for a period of 24 months from having ceased to organise such gambling operations (‘blocking period’). This shall be without prejudice to the legal consequences laid down in paragraphs 2a and 2b.

(2b) In order to fulfil the prerequisites laid down in paragraph 2a:

1. For the purpose of this regulation and pursuant to Section 2 of the Beneficial Owners Register Act (WiEReG), the concession applicant shall be treated as equivalent to any legal entities affiliated with it within the corporate group, up to and including the ultimate beneficial owner.
2. If the trade mark or distinctive sign within the meaning of paragraph 2a is only slightly altered or supplemented or used in combination with other elements that do not rule out a likelihood of confusion, then it shall continue to be regarded as a trade mark or distinctive sign within the meaning of paragraph 2a;
3. At the time of submitting an expression of interest, the concession applicant must provide a statutory declaration stating that all gambling duties within the meaning of paragraph 2a(1) have been paid in full and will continue to be paid until the concession is granted; that all relevant judgements for affirmative relief (paragraph 2a(2)) have been fully fulfilled and will continue to be fulfilled until the concession is granted; and that the organisation of prohibited gambling activities pursuant to paragraph 2a(3) has been discontinued (‘Declaration of conformity’).
4. All legal entities, trade marks or distinctive signs relevant at the time of the expression of interest must be disclosed together with the statement of compliance. Any subsequent changes in the relevant circumstances shall be disclosed without delay until the concession is granted.

5. The Gambling Supervisory Authority must inform the public, via the Federal Government's electronic notice and information platform (EVI), of the identity of the concession applicant and the legal entities, trade marks, or distinctive signs, as disclosed by the applicant; however, it need only disclose the ultimate beneficial owner if there is reason to believe that the ultimate beneficial owner has also organised gambling activities themselves. Any subsequent changes shall be published in the same way by the Gaming Supervisory Authority until the concession is granted. The Gambling Supervisory Authority must take note of any indications that the statement of compliance was factually incorrect or has been breached, and must take these indications into account in the concession award procedure (point (6)).

6. If, during the concession award procedure, it transpires that the statement of compliance was factually incorrect or that the statement of compliance has been breached, the legal consequences set out in paragraph 2a shall not apply, unless the breach was minor.

7. If, after a concession has been awarded, it transpires that the statement of compliance was factually incorrect or that it had been breached prior to the awarding the concession, then the concession must be revoked by the Gambling Supervisory Authority, unless the breach was minor.

8. A partial payment made as part of insolvency proceedings (bankruptcy proceedings), a restructuring plan, a payment plan or under a comparable statutory debt settlement measure, whether in Austria or abroad, does not constitute full fulfilment within the meaning of paragraph 2a. This shall also apply if insolvency proceedings have been opened on the assets of the predecessor company or no insolvency proceedings have been opened in the absence of assets covering costs or if the predecessor company has been dissolved or liquidated'.

f) Paragraph 3 is worded as follows:

'(3) In order to apply for a concession pursuant to paragraph 1, interested parties must have a registered office in a Member State of the European Union or a State of the European Economic Area. In the event of a successful application by an interested party with registered office outside Austria, the concession shall be awarded on the condition that the registered office of the corporation is established in Austria and shall be subject to the requirement to provide proof of establishment within a specified period.

The establishment of a limited company with its registered office in Austria is not necessary for the exercise of the concession if the foreign limited company has a comparable concession in the State in which it has its registered office and is subject to a comparable national gambling supervision, which, within the meaning of Section 19, provides control information to the Austrian Supervisory Authority when necessary and carries out on-site control measures for it (administrative supervision chain). The enforcement of final judgements handed down by Austrian civil courts against the interested party must be guaranteed in the country where the company has its registered office (enforcement reservation). If these prerequisites can be demonstrated, the exercise of the concession by a mere branch in Austria is permitted. The board decisions of the foreign limited company must be reported to the Gambling Supervisory Authority without delay, insofar as they also concern the management of the Austrian branch. In addition, accounting and management for all domestic businesses must be conducted separately. If no Austrian limited company is established, all records relevant to tax collection must be kept readily accessible at the Austrian branch office at all times'.

g) The first sentence of paragraph (4) is worded as follows:

'The concession must be granted in writing; otherwise it shall be void; it may be subject to ancillary provisions if this is in the public interest, in particular in the interest of protection of players, serving as security for the payment of the concession and gambling duties, and to prevent circumvention of the prerequisites for the concession pursuant to paragraphs 2 to 3'.

h) Paragraph 4(1) reads as follows:

'1. The duration of the concession; this shall be limited to a maximum of 15 years for concessions pursuant to Section 14(1), first sentence (Specific Lotteries), and, for concessions pursuant to Section 14(1), second sentence (Online Gambling), to a maximum of 5 years for the first award and a maximum of 10 years for a further awards (extension);'

i) In paragraph 4, the full stop at the end of point 2 is replaced by a semicolon; point 3 is replaced by the following points 3 and 4:

- ‘3. The distribution structure for an overall effective distribution network in the Austrian federal territory within the meaning of Section 16(14);
- 4. The inadmissibility of the use of a trademark or a distinctive sign within the meaning of paragraphs 2a and 2b without fulfilment of the prerequisites set out therein’.

j) Paragraphs (5) to (7) are replaced by the following paragraphs (5) to (8):

‘(5) A decision must be issued in writing on all applications for a concession submitted within the prescribed time limit pursuant to the first sentence of paragraph 1 (Specific Lotteries) as part of the assessment of expressions of interest. Where several concession applicants who meet the prerequisites set out in paragraph 2(1) to (6) apply at the same time, the Gaming Supervisory Authority shall make a decision pursuant to paragraph 2(7). As long as a concession granted pursuant to paragraph 1, first sentence, is being operated, no further concessions may be granted pursuant to paragraph 1, first sentence.

(6) Applications for a concession pursuant to paragraph 1, second sentence, (Online Gambling) shall be decided by administrative ruling.

(7) If, after the award of the concession, the prerequisites in paragraphs 2 to 3 are no longer met or have subsequently ceased to exist, or if the concessionaire infringes provisions of this Federal Act or the concession ruling or other administrative rulings or regulations issued on the basis of this Federal Act, then the Gambling Supervisory Authority shall:

- 1. order the concessionaire, under threat of a fine of EUR 30 000 per day, to reinstate the relevant prerequisite within a period that is reasonable in consideration of the fulfilment of its duties and of the interests of the players; the total amount of the fine imposed shall not exceed EUR 750 000;
- 2. in the event that the situation persists, if proceeding in accordance with point 1 is no longer possible, and also in the event of a repeat offence, prohibit the managers of the concessionaire from managing the business, in whole or in part;
- 3. withdraw the concession, if other measures under this Federal Act cannot ensure the proper functioning of the gambling operation.

(8) Anyone who, as a concessionaire, infringes the provisions of this Federal Act or of the concession decision (paragraph 1) or other administrative rulings or regulations issued on the basis of this Federal Act, commits an administrative offence and shall be punished by the Gambling Supervisory Authority with a fine of up to EUR 1 000 000. The Gambling Supervisory Authority may refrain from imposing a penalty if it can be expected that the infringement can be remedied by the supervisory measures to be taken pursuant to paragraph 7(1) and (2).’

7. Section 15 is amended as follows:

a) In the second sentence of paragraph 1, the words ‘of the Federal Minister for Finance’ are replaced by the words ‘of the Gambling Supervisory Authority’.

b) In the German version, in the third sentence of paragraph 1, the word ‘Jahresabschluss’ is replaced by the word ‘Jahresabschluss’ and the word ‘Konzernabschluss’ is replaced by the word ‘Konzernabschluss’ [This amendment does not affect the English version.]

c) In paragraph 2, first sentence, the words ‘the Federal Minister for Finance’ shall be replaced by the words ‘the Gambling Supervisory Authority’.

d) In the second sentence of paragraph 2, the words ‘the Federal Minister for Finance’ are replaced by the words ‘the Gambling Supervisory Authority’.

8. In Section 15a, the words ‘of the Federal Minister for Finance’ are replaced by the words ‘of the Gambling Supervisory Authority’.

9. Section 16 is amended as follows:

a) Paragraph 1 is replaced by the following paragraphs 1 and 1a:

‘(1) The concessionaire must establish gaming conditions for the games of chance transmitted, which also take into account, in particular, the provisions of Section 31c(3)(1), and require the prior approval of the Gambling Supervisory Authority. In the area of online gambling as defined in Section 13, any changes to the terms and conditions of play must be notified to the Gambling Supervisory Authority in writing, stating the reasons. Unless the Gambling Supervisory Authority expressly waives a prohibition, changes may be implemented at the earliest after one month has passed. The Gambling Supervisory Authority shall prohibit the intended changes by decree in whole or in part if the gaming conditions submitted do not comply with the provisions of paragraph 7.

The approved terms and conditions of play must be published via a notice on the Federal Government’s electronic notice and information platform (EVI) and made available for perusal at the concessionaire’s business premises and at its sales offices (lottery outlets). In addition to sales in lottery outlets, lotteries can also be distributed through electronic media.

(1a) Participation in the game shall be permitted only to people over the age of 18’.

b) In paragraph 7, the words ‘electronic lotteries outside video lottery terminals’ are replaced by the words ‘online gambling’.

c) In paragraph 10, the phrase ‘Section 13’ is replaced by the phrase ‘Section 12b’.

d) Paragraph 14 is replaced by the following paragraphs 14 and 15:

‘(14) When concluding contracts for gaming pursuant to paragraph (2), tobacconists shall be given priority and preferential treatment if they are operated by the following persons:

1. Holders of an official certificate or a victim’s identification card pursuant to Section 4 of the Victims’ Welfare Act (OFG), Federal Act published in the BGBl. No 183/1947;
2. Recipients of an injury pension under the War Victims’ Benefits Act (KOVG) 1957, Federal Act published in BGBl. No 152/1957, or the Armed Forces Compensation Act (HVG), Federal Act published in BGBl. No 27/1964, if their earning capacity is diminished by at least 50%;
3. Recipients of a widow’s pension or widow’s allowance under the Victims’ Welfare Act (OFG), Federal Act published in BGBl. No 183/1947, the War Victims’ Benefits Act (KOVG) 1957, Federal Act published in BGBl. No 152/1957, or the Armed Forces Compensation Act (HVG), Federal Act published in BGBl. No 27/1964, in the version in force before its repeal;
4. disabled persons eligible for preferential treatment within the meaning of Section 2 of the Disability Employment Act, Federal Act published in BGBl. No 22/1970.

When awarding the licence, particular consideration must be given to the business acumen required for satisfactory sales and marketing, the having use of fully appropriate business premises, and a favourable location. The concessionaire shall standardise sales and marketing contracts. Equal terms and conditions of remuneration and other contractual matters must be ensured in accordance with objective criteria. It shall be prohibited to deviate from these fixed terms and conditions through individual agreement or general terms and conditions of business. Any arrangements that deviate from, supplement or contradict these are not permitted and are invalid. Deviations from these provisions or a change in the sales and marketing structure pursuant to Section 14(4)(3) must be communicated to the Gambling Supervisory Authority in writing, accompanied by reasons justifying it. Unless the Gambling Supervisory Authority expressly waives a prohibition, changes may be made after three months have expired, at the earlier. The Gambling Supervisory Authority shall prohibit the intended change in whole or in part by administrative ruling if the intended change is not necessary to cover or maintain an effective and comprehensive sales and marketing network or if the contractual partners who must be prioritised suffer a direct economic disadvantage as a result of the change.

(15) The concessionaire must submit a gambling addiction risk assessment to the Gambling Supervisory Authority for each form of gambling covered by the concession’.

10. Section 17 is amended as follows:

a) In paragraph 3(7), the phrase ‘Electronic lotteries, with the exception of electronic lotteries conducted via video lottery terminals pursuant to Section 12a(2)’ is replaced by the phrase ‘Online gambling’.

b) In paragraph 4, the words, ‘Federal Tax Code (BAO), published in the BGBl. No 194/1961, in the currently applicable version’, together with punctuation, shall be replaced by the words ‘Federal Tax Code (BAO), published in BGBl. No 194/1961’, and the phrase ‘BGBl. II No 292/2022’, shall likewise be replaced by the words ‘BGBl. II No 173/2025’.

c) The following sentence is added to paragraph 4:

d) ‘The Federal Minister for Finance may participate in supervisory measures and is also entitled to do so at his own initiative; the provisions of this paragraph shall apply mutatis mutandis’.

e) In paragraph 7, the phrase ‘in accordance with the first sentence of Section 14(1) (Specific Lotteries)’ is inserted after the phrase ‘the concessionaire’.

11. Section 18 is amended as follows:

a) In the first sentence of paragraph 1, the words ‘the Federal Minister for Finance’ shall be replaced by the words ‘the Gambling Supervisory Authority’.

b) In paragraph 3, the phrase ‘The Federal Minister of Finance’ is replaced by the phrase ‘The Gambling Supervisory Authority’.

c) Paragraph 4 reads as follows:

‘(4) If an acquisition requiring authorisation under this provision is carried out without the consent of the Gambling Supervisory Authority, or if circumstances arise after authorisation by the Gambling Supervisory Authority which suggest that the prerequisites set out in Section 14(2)(1) to (6) are no longer met, then the Gambling Supervisory Authority shall issue an administrative ruling ordering that the voting rights attached to those shares or other equity interests held by the relevant shareholders or other partners shall be suspended until the Gambling Supervisory Authority has determined that the acquisition of the holding would not have been prohibited or that the grounds for the past prohibition no longer exist’.

d) In paragraph 5, the words ‘the Federal Minister for Finance’ shall be replaced by the words ‘the Gambling Supervisory Authority’, and the words ‘in the currently applicable version’ shall be deleted.

12. Section 19 is amended as follows:

a) Paragraph 1 reads as follows:

‘(1) The Gambling Supervisory Authority shall monitor the concessionaire for compliance with the provisions of this Federal Act or the concession notice or other decisions or ordinances issued pursuant to this Federal Act. To this end, officials of the Gambling Supervisory Authority may inspect the licence holder’s books and records; the Gambling Supervisory Authority may carry out on-site inspections or have them carried out by auditors or other experts, and may require the concessionaire to provide information on business transactions and to submit interim financial statements and reports in a specified form and structure; the concessionaire must comply with such requests without delay. Officials and persons employed by the Gambling Supervisory Authority to exercise its supervisory powers may enter the business premises of the concessionaire and must identify themselves at the start of the official action without being asked by presenting a written inspection order. The costs of the monitoring shall be borne by the concessionaire; the Gambling Supervisory Authority shall assess the annual personnel and material costs for monitoring the concessionaire in accordance with the WFA-FinAV, BGBl. II No 490/2012, as amended by the promulgation in BGBl. II No 173/2025, and send the concessionaire a notice, requiring payment, within three months after the end of each quarter, with payment due within 14 days. The provisions of this paragraph shall apply mutatis mutandis to the Austrian tax authorities within their own sphere of competence. The Federal Minister of Finance may participate in supervisory measures and is also entitled to do so on the Minister’s own initiative; the provisions of this paragraph shall apply to the Minister, as well, mutatis mutandis.

b) In paragraph 4, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

c) In the German version, in paragraph 4, the terms ‘Jahresabschluß’ and ‘Konzernabschluß’ are replaced by the words ‘Jahresabschluss’ and ‘Konzernabschluss’ respectively. [This amendment does not affect the English version.]

d) In the German version, in paragraph 4, the word ‘Abschluß’ is replaced by the word ‘Abschluss’. [This amendment does not affect the English version.]

e) In paragraph 5, the phrase ‘the Tax Authority Austria’ is replaced by the phrase ‘the Gambling Supervisory Authority’; the phrase ‘to the Tax Authority Austria’ is replaced by the phrase ‘to the Gambling Supervisory Authority’.

f) In paragraph 6, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’ and the word ‘its’ is replaced by the word ‘their’.

g) In paragraph 7, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

h) In the introductory part of paragraph 8, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’, and the word ‘its’ is replaced by the word ‘their’.

13. In Section 20, the words ‘in the currently valid version,’ are deleted, and the words ‘of the concessionaire pursuant to Section 14’ are replaced by the words ‘of the concessionaires [plural] pursuant to Section 14’.

14. Section 21 is amended as follows:

a) The first sentence of paragraph 1 is worded as follows:

‘The Gambling Authority shall transfer the right to operate a casino by concession’.

b) In the last sentence of paragraph 1, the words ‘The Tax Authority Austria’ are replaced by the words ‘The Gambling Supervisory Authority’.

c) In paragraph 2(3), the words ‘EUR 22 million’ are replaced by the words ‘EUR 10 million, and this amount shall be increased by 20% for each additional concession’.

d) In paragraph 3, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

e) Paragraph 5 reads as follows:

‘(5) A total of 13 concessions within the meaning of paragraph 1 are to be granted, subject to the proviso that a properly justified division into several packages is permissible. In this context, criteria such as the widest possible coverage of the Austrian population, a region’s tourism potential, socio-demographic and socio-economic conditions, and the identification of catchment areas must be taken into account when determining site requirements. ‘When dividing the concessions are divided into multiple packages, care must be taken to minimise competitive pressure between casinos in order to strengthen player protection and ensure as balanced a distribution of value as possible, whilst also taking into account the prospect of sufficient financial viability’.

f) In paragraph 6, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

g) In paragraph 7, at the end of point 6 the full stop shall be replaced with a semicolon, and the following points 7 shall be added:

‘7. a maximum number of eligible gambling machines in casinos’.

h) In paragraph 9, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

i) Paragraph 10 reads as follows:

‘(10) Gaming machines in casinos must be connected electronically to Bundesrechenzentrum GmbH pursuant to Section 2(3)’.

j) Paragraph 11 is deleted.

15. Section 23 reads as follows:

‘Section 23. (1) If, after the award of the concession, circumstances arise that contradict the conditions laid down in Section 21(2) or if the concessionaire infringes provisions of this Federal Act or the concession decision (Section 21(1)) or other administrative rulings or ordinances issued on the basis of this Federal Act, then the Gambling Supervisory Authority shall:

1. order the concessionaire, under threat of a fine of EUR 30 000 per day, to reinstate the relevant prerequisite within a period that is reasonable in consideration of the fulfilment of its duties and of the interests of the players; the total amount of the fine imposed shall not exceed EUR 750 000;

2. in the event that the situation persists, if proceeding in accordance with point 1 is no longer possible, and also in the event of a repeat offence, prohibit the managers of the concessionaire from managing the business, in whole or in part;

3. withdraw the concession, if other measures under this Federal Act cannot ensure compliance with this Federal Act.

(2) Anyone who, as a concessionaire, infringes the provisions of this Federal Act or of the concession decision (Section 21(1)) or other administrative rulings or regulations issued on the basis of this Federal Act, commits an administrative offence and shall be punished by the Gambling Supervisory Authority with a fine of up to EUR 1 000 000. The Gambling Supervisory Authority may refrain from imposing a penalty if it can be expected that the infringement can be remedied by the supervisory measures to be taken pursuant to paragraph 1(1) and (2).

16. Section 24 is amended as follows:

a) In paragraph 1, the words ‘of the Federal Minister for Finance’ are replaced by the words ‘of the Gambling Supervisory Authority’.

b) In paragraph 2, the phrase ‘The Federal Minister of Finance’ is replaced by the phrase ‘the Gambling Supervisory Authority’ and the words ‘the Federal Minister for Finance’ are replaced by the words ‘the Gambling Supervisory Authority’.

17. In Section 24a, the words ‘of the Federal Minister for Finance’ are replaced by the words ‘of the Gambling Supervisory Authority’.

18. In Section 25(1), the word ‘eighteenth’ is replaced by the numeral ‘18th’.

19. Section 26 is amended as follows:

a) In paragraph 2, the words ‘of the Tax Authority Austria’ are replaced by the words ‘of the Gambling Supervisory Authority’.

b) The following paragraph 3 is added:

‘(3) The concessionaire must submit a gambling addiction risk assessment to the Gambling Supervisory Authority for each form of gambling covered by the concession’.

20. In Section 28(2), the words ‘of the Tax Authority Austria’ are replaced by the words ‘of the Gaming Supervisory Authority in agreement with the Tax Authority Austria’ and the words ‘by the Tax Authority Austria’ are replaced by the words ‘by the Gambling Supervisory Authority in agreement with the Tax Authority Austria’.

21. Section 29(3), reads as follows:

‘(3) Without prejudice to the powers conferred on it by the Federal Tax Code (BAO), published in BGBl. No 194/1961, the Tax Authority Austria is entitled to supervise the operation of the casino. In particular, officials from the Tax Authority Austria may be present in the rooms where gambling is currently taking place for supervision purposes. The concessionaire is obliged to tolerate such supervisory measures. At the start of their official action, the authorities responsible for carrying out the supervisory measures must identify themselves without this being requested and provide evidence that they are authorised to carry out the supervisory measures. The costs of supervision shall be borne by the concessionaire; the Tax Authority Austria must calculate monthly staff and material costs for supervision of the concessionaire pursuant to the RIA-Financial Impact Regulation (WFA-FinAV), published in the BGBl. II No 490/2012, as amended by the promulgation in BGBl. II No 173/2025, and send notice to the concessionaire within three months of the end of each calendar month, requiring payment within 14 days. The Federal Minister of Finance may participate in supervisory measures and is also entitled to do so on the Minister's own initiative; the provisions of this paragraph shall apply to the Minister, as well, mutatis mutandis.

22. In Section 30, in every case, the words ‘to the Federal Minister for Finance’ are replaced by the words ‘to the Gambling Supervisory Authority’, the words ‘the Federal Minister for Finance’ are replaced by the words ‘the Gambling Supervisory Authority’, the words ‘of the Federal Minister for Finance’ are replaced by the words ‘of the Gambling Supervisory Authority’. Furthermore, in paragraphs 5 and 6, the words ‘as amended’ are deleted.

23. Section 31 is amended as follows:

a) In Section 31, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’, the words ‘of the Tax Authority Austria’ are replaced by the words ‘of the Gambling Supervisory Authority’, the words ‘to the Tax Authority Austria’ are replaced by the words ‘to the Gambling Supervisory Authority’.

b) In paragraph 1, the phrase ‘BGBl. II No 490/2012, as amended by the promulgation in BGBl. II No 292/2022’ is replaced by the phrase ‘as amended by the notice in the BGBl. II No 173/2025’ and, in the last sentence, the word ‘such’ is deleted.

c) In the German version, in second sentence of paragraph 1, the word ‘Abschlußprüfer’ is replaced by the word ‘Abschlussprüfer’. [This amendment does not affect the English version.]

d) In paragraph 1, the following sentence is inserted after the fourth sentence:

‘The provisions of this paragraph shall apply mutatis mutandis to the Tax Authority Austria within their sphere of competence’.

e) In paragraph 3, the term ‘Jahresabschluss’ and the term ‘Konzernabschluss’ are each replaced by the term ‘Jahresabschluss’ and the term ‘Konzernabschluss’.

f) In the German version, in paragraph 3, the word ‘Abschluß’ is replaced by the word ‘Abschluss’. [This amendment does not affect the English version.]

g) In paragraphs 1 and 4, the word ‘its’ is replaced by the word ‘their’.

h) In paragraph 6, the word ‘its’ is replaced by the word ‘their’.

24. Section 31b is amended as follows:

a) In paragraph 2, the words ‘in the EU/EEA area’ are replaced by the words ‘in the EU or the EEA’.

b) In the first sentence of paragraph 6, the expression ‘56(2)’ is replaced by the expression ‘31e(1)’.

c) In the first sentence of paragraph 6, the phrase ‘the Tax Authority Austria’ is replaced in each instance by the phrase ‘the Gambling Supervisory Authority’.

d) In the first sentence of paragraph 6, the words ‘to include the consequences of impacts occurring’ are replaced by the words ‘to include those consequences that have occurred in the context of compliance with the requirements prescribed in the approval decision’.

e) In the last sentence of paragraph 6, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

f) In the first and second sentences of paragraph 9, the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

g) In the sentence of paragraph 9, the words ‘of the Tax Authority Austria’ are replaced by the words ‘of the Gambling Supervisory Authority’.

h) In the last sentence of paragraph 9, the phrase ‘the Tax Authority Austria’ is replaced by the phrase ‘the Gambling Supervisory Authority’.

i) The following paragraphs 10 and 11 are added:

‘(10) The competent gambling supervisory authorities under Sections 5, 14 and 21, the Office for Gambling and Player Protection under Section 1(4), as well as the concessionaires under Sections 14 and 21 and authorisation holders under Section 5, may carry out test purchases or transactions (test purchases) in the sector of regional gambling operations involving gaming machines under Section 5, gambling operations under Section 21 and gambling operations under Section 14. They may commission a suitable institution to do so. The participation of children and adolescents in test purchases and transactions is not a criminal offence; the profits acquired must be handed over to the implementing body. Section 7 Administrative Offences Act(VStG) is not applicable.

(11) The concessionaires pursuant to Sections 14 and 21 and holders of authorisations pursuant to Section 5 shall submit a report on test purchases pursuant to Section 31b(10) to the competent Gambling Supervisory Authority at least every two years’.

25. Section 31c is amended as follows:

a) In paragraphs 2(1) and 3(1), respectively, the word ‘Supervisory Authority’ is replaced by the word ‘Gambling Supervisory Authority’.

b) In paragraph 2(1), the following half-sentence is added:

‘The requirement to present an official photo ID in person for the purpose of verifying identity pursuant to Section 6(1)(1) and Section 6(2)(1) of the FM-GwG when visiting the casino may be waived if the visitor’s identity can be unequivocally established by means of suitable technical recognition methods, such as biometric recognition methods;’

c) In paragraph 3(2), the phrase ‘for the subsector of specific lotteries pursuant to Sections 6 to 12 and Section 12b and electronic lotteries pursuant to Section 12a(1)’ are replaced by the phrase ‘for the subsector of specified lotteries pursuant to Sections 6 to 12a and for the subsector of online gambling pursuant to Section 13’.

(d) In paragraph 3, point 3 is deleted.

26. After Section 31c, the following Sections 31d to 31i including headings shall be inserted:

‘Permissible advertising

Section 31d. (1) Concessionaires and authorisation holders under this Federal Act must uphold responsible standards in their advertising and take care to protect children and young people. Compliance with a responsible standard in advertising is to be monitored exclusively through supervision channels, and there is no recourse to legal channels under Sections 1 et seq. of the Act Against Unfair Competition

(UWG). The first sentence of paragraph 1 does not constitute a protective provision within the meaning of Section 1311 of the General Austrian Civil Code (ABGB).

(2) The framework conditions for a responsible standard must take into account the potential risk of addiction associated with the advertised gambling and alternative gaming offers, the reasonable portrayal of the chances of winning and losing in the type of gambling advertised, as well as the target audience addressed.

(3) The Federal Minister for Finance may lay down further provisions regarding the responsible standard by regulation, in particular standards relating to mandatory consumer information, the protection of particularly vulnerable groups, and the message and content of gambling advertising.

Section 31e. (1) Casinos from EU or EEA Member States may advertise domestically the visit to their foreign establishments located in EU or EEA Member States in accordance with the principles of this Federal Act and the ordinances issued pursuant to this Federal Act, if the operator of the casino has been granted an authorisation for this purpose by the Gambling Supervisory Authority. Such authorisation shall be granted if the operator of the casino has demonstrated to the Gambling Supervisory Authority that:

1. the authorisation for the operation of the casino has been granted for the duration applied for in the advertising authorisation and complies with Section 21; and
2. the statutory player protection provisions of that EU or EEA Member State are at least equivalent to those in force in Austria.

(2) If the advertising measures do not comply with the requirements of Section 31d, if provisions of this Federal Act or of the authorisation decision or other decisions or regulations are breached, or if the foreign licence referred to in paragraph 1(1) is subsequently revoked, the Gambling Supervisory Authority may prohibit the operator of the foreign casino from advertising (revocation of the advertising authorisation).

(3) Any person who infringes a decision of the Gambling Supervisory Authority issued pursuant to paragraph 2 is committing an administrative offence and shall be punished by the Gambling Supervisory Authority with a fine of up to EUR 22 000.

(4) The Gambling Supervisory Authority may refrain from imposing a penalty under paragraph 3 if, in order to remedy the breach of the law, it is appropriate instead to issue a separate procedural order threatening a coercive fine of EUR 1 000 in the event of failure to comply with a decision under paragraph 2 within a reasonable period. The coercive fine shall be imposed from the date laid down in this procedural order for each day on which the infringement of a decision pursuant to paragraph 2 persists. The total amount of the coercive fines imposed shall not exceed EUR 20 000.

(5) An authorisation pursuant to paragraph 1 shall be granted for the requested period, but at the longest for a period of one year at the time of initial granting and at the longest for a period of three years in the event of further granting (renewal).

(6) The authorisation must be granted in writing, failing which it shall be null and void; it may be subject to ancillary conditions if this is in the public interest, such as, in particular, to ensure high standards of player protection, to prevent criminal activity, to prevent individuals from becoming addicted or facing financial hardship, and to ensure the protection of minors and comprehensive supervision.

(7) The Tax Office of Austria is responsible for collecting the fees. The fees go to the federal government.

(8) The application for authorisation referred to in paragraph 1 shall be subject to the payment of fees in accordance with the following provisions:

1. The fee is EUR 10 000.
2. The fee liability arises at the time of submission of the application for an advertising authorisation.
3. The fees must be paid by bank transfer to the relevant account held by the Tax Authority Austria, stating the purpose of the payment. Payment of the fee shall be demonstrated in an appropriate manner in an attachment to the application submitted.

4. In addition, the provisions of the Fees Act 1957 relating to applications submitted and official copies shall apply to the fees, with the exception of Sections 9, 11(1)(s (1) and (2) and (14)), as well as Sections 203 and 241(2) and (3) of the Federal Tax Code (BAO).

Continuing provisions

Section 31f. (1) In the event of the subsequent revocation of the concession decision pursuant to Section 14(1), first sentence (Specific Lotteries) and Section 21(1), first sentence (Casinos), the Gambling Supervisory Authority may authorise the concessionaire – or, if the latter has not yet exercised the concession at that point in time, the most recent authorised concessionaire – to continue operating the games of chance for a period not exceeding 24 months.

(2) Where there is a risk that the concession decision will expire without being renewed in accordance with Section 14(1), first sentence (Specific Lotteries) and Section 21(1), first sentence (Casinos), the Gambling Supervisory Authority may authorise the concessionaire to continue operating the games of chance beyond the period of validity of the concession decision for a period not exceeding 24 months.

(3) Where an appeal against a decision on applications submitted pursuant to the first sentence of paragraph 14(1) (Specific Lotteries) and the first sentence of paragraph 21(1) (Casinos) is brought before the Federal Administrative Court or the Administrative or Constitutional Court, the Gaming Supervisory Authority may authorise the last concessionaire authorised to continue to operate the games of chance for a period yet to be determined which shall not exceed 24 months.

(4) The time limits set out in paragraphs 1 to 3 shall be determined ex officio by means of official decision in such a way that, upon their expiry, the Federal Government or a new concessionaire can operate the games of chance. The time limit referred to in paragraph 2 may not be set for the first time earlier than 24 months before the expiry of the concession decision of the last concessionaire authorised. Time limits already established pursuant to paragraphs 1 to 3 may be subsequently extended by the Gambling Supervisory Authority up to the maximum duration indicated in each case and, if the prerequisites are met, may also be set again; in this context, a concession extended by statute or pursuant to this provision is equivalent to a concession pursuant to Section 14(1), first sentence (Specific Lotteries) and Section 21(1), first sentence (Casinos).

Register of gambling bans

Section 31g. The Federal Minister for Finance is authorised to establish a central, cross-provider, computerised register of bans or restrictions on visits and gambling (exclusion register). This register must be maintained by the Gambling Supervisory Authority. Within the framework of the Ordinance, the obligations for concessionaires or authorisation holders to exchange data about visiting and gambling bans or restrictions initiated by players themselves or by the gambling operators pursuant to Sections 5, 14(1), second sentence, and Section 21 and also according to the Gambling Supervisory Authority, for protection of players and prevention of gambling addiction, must be regulated in more detail, as must recording and retention obligations and the format of the data records to be transmitted to each other. Concessionaires and authorisation holder pursuant to Sections 5, 14(1), second sentence, and Section 21 are obliged to participate in the register of gambling bans and must observe any visiting and gambling bans or restrictions recorded therein. The costs of setting up and ongoing operation must be set out annually in a formal notice issued by the Gambling Supervisory Authority to concessionaires and authorisation holders pursuant to Section 5. The Federal Minister for Finance may specify by ordinance the date on which this obligation to participate takes effect. For statistical and scientific investigations, the data shall be transferred to a statistical register after the replacement of the personal identification data by a one-way encrypted domain-specific personal identifier. Sex and year of birth are not subject to pseudonymisation.

Online Gambling Supervisory System

Section 31h. The Federal Minister of Finance is authorised to set up a central, cross-provider, computerised register for gambling operations within the meaning of Section 13 (Online Gambling) by means of ordinance (online gambling supervisory system). This register must be kept by the Gambling Supervisory Authority and serves to implement a deposit limit across all providers (limit register). Within the framework of the Regulation, data on player-imposed deposit limits in accordance with the monthly maximum amount under Section 13(4) and on payments already made (limit register), and on player

identification data from concessionaires authorised to operate online gambling within the meaning of Section 13 and of the Gambling Supervisory Authority for the protection of players and the prevention of gambling addiction are to be regulated in more detail, and record-keeping and storage obligations and the format of the data sets to be transmitted reciprocally are to be laid down. The concessionaires entitled to carry out online gambling within the meaning of Section 13 are obliged to participate in the online gambling supervision system and may only allow participation in the game in accordance with the data available in the limit register. If a different deposit limit has been set pursuant to Section 13(4), second sentence, then this change shall take effect only with regard to the concessionaire who implemented it and who, for this purpose, had conducted an assessment of the players' risk within the meaning of Section 25(3). The costs of the establishment and day-to-day operation shall be imposed by the Gambling Supervisory Authority on the concessionaires annually by means of an official notification. The Federal Minister for Finance may specify by ordinance the date on which this obligation to participate takes effect. For statistical and scientific investigations, the data shall be transferred to a statistical register after the replacement of the personal identification data by a one-way encrypted domain-specific personal identifier. Sex and year of birth are not subject to pseudonymisation.

Safe Server

Section 31i. The concessionaires authorised to operate online gambling within the meaning of Section 13 are obliged, at their own expense, to set up and operate a technical system which, for the purpose of monitoring compliance with the provisions of this Federal Act, records all gambling transactions digitally and in an unalterable form and, for the purpose of official supervisory monitoring, enables the Gambling Supervisory Authority to have direct access at any time (safe server). The Federal Minister of Finance is authorised to determine by regulation the content and form of the data sets to be transmitted, in particular the data required from the concessionaires for the unambiguous identification of players and gambling transactions.

27. Section 36 is amended as follows:

- a) In paragraph 2(1), the words 'in Austria' are replaced by the words 'in the EU or the EEA'.
- b) In paragraph 3, the words 'the Tax Authority Austria' are replaced by the words 'the Gambling Supervisory Authority'.

28. In Section 37, the phrase 'the Tax Authority Austria' is replaced by the phrase 'the Gambling Supervisory Authority'.

29. In Section 40(2), the words 'The Tax Authority Austria' are replaced by the words 'The Gambling Supervisory Authority'.

30. In Section 42(3), the phrase 'within the EU/EEA or Switzerland' is replaced by the phrase 'in the EU, the EEA or Switzerland'.

31. In Section 44(2), the phrase 'in the Wiener Zeitung Official Gazette' is replaced by the phrase 'the Federal Government's electronic notice and information platform (EVI)'.

32. In Section 46(2), the phrase 'RIA-Financial Impact Regulation (WFA-FinAV), published in BGBl. II No 292/2022, as amended by the promulgation in BGBl. II No 292/2022,' is replaced by the words 'RIA-Financial Impact Regulation (WFA-FinAV) in the version promulgated in BGBl. II No 173/2025'.

33. In paragraph 48(2), the phrase 'of the Gambling Supervisory Authority and' is added after the phrase 'of the aforementioned time limits also'.

34. Section 50 is amended as follows:

1. In the first sentence of paragraph 1, the phrase 'except for procedures under Sections 14, 23, 31e, 52b to 52f and Sections 56a to 56e', shall be inserted after the phrase 'in accordance with this Federal Act'.

2. Paragraph 10 is worded as follows: 'Where a public authority incurs out-of-pocket expenses in the course of official proceedings relating to seizure, forfeiture or the closure of a business, such expenses

shall be charged to the parties concerned as a lump sum in the relevant decision, or, where necessary, by means of a separate decision’.

3. The following paragraphs 12 and 13 are added:

4. ‘(12) All bodies of the Federal Government, the provinces and the local governments shall be obliged to provide assistance to the Gambling Supervisory Authority within the scope of their statutory powers. This also applies to the umbrella organisation of social security institutions, insofar as the information to be provided by the latter is necessary for the administrative procedures and administrative criminal proceedings to be conducted by the Anti-Fraud Office. Including their subordinate departments and authorities, and without prejudice to other provisions of federal law, the following bodies shall, in particular, cooperate with the Anti-Fraud Office by providing mutual assistance:

1. the courts, including the criminal courts, and the public prosecutors’ offices, in each case as described in Section 76(4) of the Code of Criminal Procedure 1975 (StPO), Federal Act, published in BGBl. No 631/1975;
2. the Federal Ministers of the Federal Ministries referred to in Section 1 of the Federal Ministries Act 1986 (BMG), Federal Act published in BGBl. No 76/1986;
3. the Financial Market Supervisory Authority (FMA), the Broadcasting and Telecom Regulatory Authority (RTR-GmbH) and the Austrian Communications Authority (KommAustria);
4. the district administrative authorities (BVB) and provincial police directorates (LPD), in the implementation of gambling regulations;
5. the provincial governments, insofar as provincial gambling operations involving gaming machines pursuant to Section 5 are concerned.

The provisions of this paragraph shall apply mutatis mutandis to the Federal Minister for Finance, the Austrian Tax Authority and the Anti-Fraud Office.

(13) The Gambling Supervisory Authority may cooperate with authorities in Member States and third countries that are responsible for carrying out tasks equivalent to those of the Anti-Fraud Office, and may transmit any information to them, provided that the transmission of such information serves the purposes of overseeing the gambling market. This also includes information on the content of notifications and decisions pursuant to Sections 56b to 56e. The Anti-Fraud Office may also make use of its powers under federal law exclusively for the purposes of cooperation or exchange of information pursuant to this paragraph, even if the conduct under investigation does not constitute an infringement of a provision applicable in Austria. The provisions of this paragraph shall apply mutatis mutandis to the Federal Minister of Finance, the Tax Authority Austria, and the Anti-Fraud Office’.

35. After Section 50, the following Sections 50a and 50b are inserted, including headings, as follows:

‘Concession award procedure

Section 50a. (1) The expressions of interest must reach the Gambling Supervisory Authority (Section 14 (1) first sentence; Section 21 (1)) within appropriate time period (to be determined) for expressing interest. Expressions of interest received after the deadline must be rejected. Ex post deadline extensions for expressions of interest and expressions of interest in only to parts of a concession are to be treated in the same way as late submissions.

(2) Expressions of interest must be submitted both in written form and (with identical content) on an electronic data carrier, accompanied by a file list. The Gambling Supervisory Authority may order interested parties to submit further copies of their expressions of interest; interested parties must comply with this order within two weeks, otherwise this will be considered equivalent to a late submission.

(3) Submissions made orally, by telephone or by fax are not permitted and shall be disregarded.

(4) Subsequent amendments to the expressions of interest are generally inadmissible and must be rejected (prohibition of updates). In exceptional cases, subsequent amendments are permitted if they are attributable to circumstances that have arisen subsequently and whose cause lies beyond the control of the interested party and its group affiliates, or if the amendments have been requested by the authority.

(5) Expressions of interest which, at the time the deadline expires (paragraph 1), do not meet the essential minimum prerequisites shall be rejected without further consideration. Essential minimum prerequisites are not met if

1. the interested party is not organised as a corporation with a supervisory board (Section 14(2)(1); Section 21(2)(1)), or
2. its registered office is not located in an EU or EEA Member State (Section 14(3), first sentence; Section 21(3), first sentence), or
3. it does not have the required paid-up share capital or authorised capital (Section 14(2)(3); Section 21(2)(3)), or
4. It has not paid the fee pursuant to Section 59a(1)(1) and fails to pay it despite being granted a reasonable extension; the provisions of the Federal Tax Code (BAO), as published in BGBl. No 194/1961.

(6) Interested parties may request that certain documents or parts of documents in the dossier be excluded from inspection in order to protect technical or business secrets. The extent to which there would be a risk of breach of confidentiality interests must be explained in concrete terms in each case. Unjustified or blanket requests for exceptions are irrelevant.

(7) The authorities of the Federal Tax Administration and all other authorities and courts are obliged upon request of the Gambling Supervisory Authority and are also entitled, at their own initiative, to provide data concerning:

- 1.the interested parties,
- 2.their managing directors,
- 3.people who hold a direct or indirect interest in the interested party, as well as
- 4.entities in whom the interested parties hold a direct or indirect interest,

to the Gambling Regulatory Authority if this information may be relevant to proceedings under Sections 14 and 21.

(8) The provisions of paragraphs 3 and 7, and, mutatis mutandis, the provisions of paragraphs 2 and 5, shall apply to procedures for granting the right to operate gambling operations in accordance with Section 13 (Online Gambling).

Proceedings before the Federal Administrative Court

Section 50b. In proceedings pursuant to Sections 14 and 21, the decision of the Federal Administrative Court shall be made by a panel.'

36. After Section 51, the following Section 51a, including the heading, is inserted:

Information and warnings

Section 51a. (1) The Anti-Fraud Office may, by announcement on the Federal Government's electronic notice and information platform (EVI) and also on the Internet and/or in a newspaper with distribution throughout the entire federal territory, inform the public that a named individual or legal entity (person) is not entitled to operate games of chance, and that informing the public is necessary and proportionate with regard to possible disadvantages for any affected parties; a reasonable suspicion that games of chance are being conducted contrary to the provisions of this Federal Act in the course of a business activity is sufficient for this purpose. These publication notification measures may also be taken cumulatively. The person must be clearly identifiable in the publication; to this end, where known to the Anti-Fraud Office, the following may also be included: business address, any other places of business or residential address, company registration number, website address or similar social media profiles, telephone number and email address, as well as bank details (payment details such as IBAN, etc.). The person affected by the publication may apply to the Anti-Fraud Office for a review of the lawfulness of the publication in proceedings to be concluded by means of an official decision. In this case, the Anti-Fraud Office shall announce the initiation of such proceedings in the same manner. If the illegality of the publication is determined in the course of a review, then the Anti-Fraud Office must rectify the publication or, at the request of the person concerned, either revoke it in the same way or remove it from the website.

(2) The Anti-Fraud Office shall maintain a list containing information on warnings issued pursuant to paragraph 1 and Section 56e(3), and shall enable computerised searching of this data ('blacklist') via the internet. Warnings published in accordance with Section 56e(3) shall contain characteristics that enable the respective payment service provider to identify, with the aid of automation, those transactions covered by the prohibition in Section 56e(1) and (2) (in particular, with regard to banks: IBAN). Publications must be deleted after five years from their publication.

(3) The Anti-Fraud Office shall keep a list containing information on the current scope of existing concessions under Sections 14 and 21 and authorisations within the meaning of Section 5, as well as valid authorisations within the meaning of Section 31e(1), and shall make it possible to search these data via the internet ('whitelist').

37. Section 52 is amended as follows:

a) Paragraph 1(3) reads as follows:

b) '3. anyone who fails to comply with the conditions of authorisation for an approved type of gambling, unless the procedure pursuant to Section 14(7) or Section 23(2) is to be followed;'

c) Paragraph 1(9) reads as follows:

d) '9. anyone who advertises prohibited gambling activities (Section 2(4)) within the country or facilitates such advertising, or who advertises visits to a foreign casino situated in an EU or EEA Member State within the Austria or facilitates such advertising, unless an authorisation has been granted pursuant to Section 31e(1);'

e) In paragraph 1, the previous point 10 is deleted, and point 11 is renumbered as '10'.

f) The following sentence is added to paragraph 2:

'Any breach of paragraph 1(1) in relation to online gambling within the meaning of Section 13(1), first sentence, shall be punishable by a fine of up to EUR 1 000 000'.

g) Paragraph 5 reads as follows:

(5) Fines for administrative offences referred to in paragraph 1(1) shall be imposed in the form of imprisonment of up to six weeks for default of payment of a fine. No imprisonment for default of payment of a fine of more than six months cumulatively may be imposed'.

38. § 52b is amended as follows:

a) In paragraph 1, the words 'from the Tax Authority Austria' are replaced by the words 'from the Gambling Supervisory Authority'.

b) In paragraph 1, the amount of 'EUR 22 000' is replaced by the amount of 'EUR 60 000'.

c) In paragraph 3, the words 'the Tax Authority Austria' are replaced by the words 'the Gambling Supervisory Authority'.

39. § 52c is amended as follows:

a) In paragraph 1, the words 'the Tax Authority Austria' are replaced by the words 'the Gambling Supervisory Authority'.

b) In paragraph 3, in the penultimate sentence, the phrase 'the Tax Authority Austria' is replaced by the phrase 'the Gambling Supervisory Authority', and the word 'it' is replaced by the word 'it'.

40. In Section 52d, the words ‘Sections 52b or 52c’ are replaced by the words ‘Section 52(1)(1), Section 52b, Section 52c, Section 56c, Section 56d or Section 56e’.

41. In the German version, in first sentence of Section 52e, the word ‘iVm’ are replaced by the words ‘in Verbindung mit’ [This amendment does not affect the English version] and the words ‘the Tax Authority Austria’ are replaced by the words ‘the Gambling Supervisory Authority’.

42. In Section 52f, the words ‘by the Tax Authority Austria’ are replaced by the words ‘by the Gambling Supervisory Authority’ and, after the words ‘in accordance with Sections 52b or 52c’, the following words are inserted: ‘and the Anti-Fraud Office pursuant to Sections 56c or 56d and the Telekom Control Commission pursuant to Section 56e’.

43. In § 54(3), the following sentence is added:

‘Cash that is, or has been, contained within objects (separate custody) in violation of one or more of the provisions of Section 52(1), or that has been functionally linked to such items, shall be forfeited to the federal treasury, if necessary by means of a separate decision.’

44. Section 55 is amended as follows:

a) In paragraph 1, the words in brackets ‘(organiser, owner)’ shall be deleted and in the German version, the word ‘daß’ shall be replaced by the word ‘dass’. [This amendment does not affect the English version.]

b) Paragraphs 2 and 3 read as follows:

‘(2) Confiscated items that have not been required to be returned to anyone within three years shall become the property of the Federal Government. If a request to reclaim the item is submitted before the expiry of this period, the items shall become the property of the Federal Government at the earliest when the request to reclaim the item is finally refused.

(3) Any cash found in confiscated items which is not subject to forfeiture shall first be used to offset any cash outlays within the meaning of Section 50(10), then to settle any tax claims of the Federal Government, and subsequently to pay any outstanding fines owed by the beneficial owner of the confiscated items; any remaining amount shall be returned. Any sums of money confiscated that have not been required to be returned to anyone within three years shall become the property of the Federal Government.’

45. § 56 and its heading are deleted.

46. The former Section 56a shall be renumbered as ‘**Section 56**’ and shall be amended as follows:

a) In the German version, in paragraph 1, the word ‘daß’ is replaced by the word ‘dass’. [This amendment does not affect the English version.]

b) In paragraph 1, the following words are deleted: ‘but not without having previously requested the cessation of gambling organised or carried out contrary to the provisions of this Federal Act’, and in the German version, the word ‘Stillegung’ is replaced by the word ‘Stilllegung.’ [This amendment does not affect the English version.]

c) Paragraph 4 reads as follows:

‘(4) An order under paragraph 1 and a decision under paragraph 3 may also mandate other measures permitted under paragraph 1, such as, in particular, the interruption of electricity, internet and water supplies, and the installation of technical devices that enable the authority to monitor business premises and other premises even without the physical presence of official representatives (e.g. alarm systems, motion detectors, video and audio recordings) or other measures, as well as the monitoring, reversal or removal of such measures. For the purpose of ensuring compliance with the measures and statutory provisions, the Authority has the right to enter the premises and conduct inspections within the meaning of Section 50(4) and, for as long as an establishment remains shut down pursuant to paragraphs 1 or 3, the Authority may at any time, without further notice from the Authority itself, enter the premises and conduct an inspection thereof and, in so far as this is necessary for the purposes of inspection, of any parts

of the property associated with the establishment that has been shut down. If there is a suspicion that the measures ordered are not sufficient, additional measures may also be ordered retrospectively’.

- d) *In paragraph 5, after the words ‘against decisions about orders issued pursuant to paragraph 1’, the following words shall be added: ‘and against decisions handed down pursuant to paragraph 4’.*
- e) *In paragraph 6, the words ‘at the end of one year shall cease to be effective’ are replaced by the words ‘at the end of 18 months shall cease to be effective, while decisions pursuant to paragraph 4 cease to be effective at the same time’.*
- f) *The following paragraph 8 is added:*

‘(8) The property owner must be informed of any order under paragraph 1 and any decision under paragraph 3, and must be made aware of the statutory provisions on liability under Section 59(4) and the special right of termination under Section 59(5a). ‘In any event, the shut-down of a business establishment pursuant to Section 56(3) constitutes good cause, thus entitling the landlord to terminate the tenancy agreement, irrespective of whether the direct tenant, a subtenant or any other third party is responsible for the shut-down’.

47. § 56b and its heading are deleted.

48. After Section 56 (new), the following Sections 56a, 56b, 56c, 56d and 56e, together with their headings, shall be inserted:

‘The powers of the Anti-Fraud Office regarding prohibited gambling operations via electronic media (Online Gambling)’

Section 56a. (1) If the Anti-Fraud Office has reasonable grounds to suspect that an undertaking is organising or making available on a commercial basis, from within the country, prohibited gambling activities within the meaning of Section 2(4) via electronic media, then the bodies of the Anti-Fraud Office are authorised to carry out covert test games. Section 52(5) does not apply to the carrying out of test games.

(2) The bodies of the Anti-Fraud Office may use in legal proceedings documents that falsely portray their identity in so far as this is necessary for the purpose of carrying out covert test games. At the request of the Federal Minister of Finance, the federal authorities legally authorised to issue documents, authorities of the indirect federal administration, legally established public-law bodies and institutions, or mayors shall issue the documents required to carry out the covert test games. The Anti-Fraud Office must document every instance in which these documents are used in legal transactions.

(3) The funds necessary for carrying out covert test games shall be made available by the Anti-Fraud Office. Any profits from test games shall accrue to the federal government.

Supervisory measures for unauthorised gambling via electronic media (Online Gambling)

Section 56b. (1) If the Anti-Fraud Office has grounds to believe that an undertaking is organising or making available on a commercial basis, from within the country, prohibited gambling activities within the meaning of Section 2(4) via electronic media, it shall notify the undertaking accordingly. At the same time, the undertaking must be given the opportunity to respond to the allegations within a period not exceeding two weeks and to cease the unauthorised gambling operations.

(2) If the Anti-Fraud Office finds that, upon expiry of the specified time limit, the unauthorised gambling operations that led to the initiation of the supervisory proceedings have not been stopped, then it shall issue a decision ordering the cessation of such unauthorised gambling activities and shall set a time limit not exceeding two weeks within which the decision must be complied with.

(3) When issuing a decision pursuant to paragraph 2, existing rights shall be safeguarded to the extent that this is possible without jeopardising the objectives of this Federal Act. If the prerequisites for issuing a decision pursuant to paragraph 2 are no longer met and the undertaking concerned can be expected to comply with gambling regulations in the future, then the Anti-Fraud Office shall, at the request of the undertaking concerned, revoke the decision pursuant to paragraph 2 as soon as possible.

**Blocking orders against providers of information society services
(hosting, caching and search engines)**

Section 56c. (1) If the Anti-Fraud Office has evidence that there are providers of intermediary services involving caching within the meaning of Article 3(g)(ii), or providers of intermediary services for hosting within the meaning of Article 3(g)(iii), or providers of search engines within the meaning of Article 3(j) of Regulation (EU) 2022/2065 concerning a single market for digital services and amending Directive 2000/31/EC (Digital Services Act) of 19 October 2022, OJ L 277, of 27 October 2022, p. 1, as last amended by OJ L 90210, of 16 March 2026, p. 1, that are involved in providing access to prohibited gambling operations (Section 2(4)) via electronic media, for participation from within the country, then the Office shall notify the providers involved in providing such access. At the same time, the opportunity must be given to respond to the allegations within a period not exceeding two weeks and to cease involvement in providing this access. In this regard, there is no need for the organiser or intermediary to have previously made use pursuant to Section 56b (Section 59(5)) of prohibited gambling operations. If, in addition to prohibited gambling operations (Section 2(4)), an undertaking also offers other services via electronic media for participation from Austria in such a way that the providers within the meaning of paragraph 1 who are involved in providing access are not able to handle such access in a manner that can be differentiated and is separate in accordance with the different offerings, then the Anti-Fraud Office may also order that cooperation in providing access also be discontinued for the other services.

(2) If the Anti-Fraud Office determines that, after the expiry of the time limit set, the conduct for which supervisory proceedings were initiated has not ceased, then it shall issue a decision ordering the provider within the meaning of paragraph 1 to take the appropriate and technically available measures to prevent or impede access to the prohibited games, and shall set a time limit not exceeding two weeks within which the obligated service provider must comply with the decision. In this regard, there is no need for the organiser or intermediary to have previously made use pursuant to Section 56b (Section 59(5)) of prohibited gambling operations. If, in addition to prohibited gambling operations (Section 2(4)), an undertaking also offers other services via electronic media for participation from Austria in such a way that the providers within the meaning of paragraph 1 who are involved in providing access are not able to handle such access in a manner that can be differentiated and is separate in accordance with the different offerings, then the Anti-Fraud Office may also order that cooperation in providing access also be discontinued for the other services. As part of the appropriate measures to be taken against the service provider, an order may be made to include a link to an information page to be set up by the Anti-Fraud Office, providing information on the unauthorised offering, its legal consequences, information and warnings in accordance with Section 51a, as well as information on addiction prevention, addiction support and addiction support facilities ('Stop Page').

(3) When issuing a decision pursuant to paragraph 2, existing rights shall be safeguarded to the extent that this is possible without jeopardising the objectives of this Federal Act. If the prerequisites for issuing a decision pursuant to paragraph 2 are no longer met and the affected party can be expected to comply with gambling regulations in the future, then the Anti-Fraud Office shall, at the request of the affected party, revoke the decision pursuant to paragraph 2 as soon as possible.

(4) Any person who infringes a decision of the Anti-Fraud Office issued pursuant to paragraph 2 is committing an administrative offence and shall be punished by the Anti-Fraud Office with a fine of up to EUR 1 000 000.

(5) The Anti-Fraud Office may refrain from imposing a penalty under paragraph 4 if, in order to remedy the breach of the law, it is appropriate instead to issue a separate procedural order threatening a coercive fine of EUR 30 000 in the event of failure to comply with a decision under paragraph 2 within a reasonable period. The coercive fine shall be imposed from the date laid down in this procedural order for each day on which the infringement of a decision pursuant to paragraph 2 persists. The total amount of the coercive fines imposed shall not exceed EUR 750 000.

(6) A complaint to the administrative court against a decision pursuant to paragraph 2 shall not have suspensive effect.

Blocking orders against providers of internet access services

Section 56d. (1) If measures pursuant to Section 56c prove unsuccessful, then measures shall be ordered that make access to the prohibited content more difficult or prevent it, which apply to providers of internet access services within the meaning of Article 2(2) of Regulation (EU) 2015/2120 on measures concerning access to the open internet and retail charges for regulated intra-EU communications, and amending Directive 2002/22/EC and Regulation (EU) No 531/2012 of 25 November 2015, OJ L 310, of 26 November 2015, p. 1, as last amended by Regulation (EU) 2024/1309, OJ L 1309, of 8 May 2024, p. 1, which rely upon the Telekom Control Commission. For this purpose, the Anti-Fraud Office may submit an application to the Telekom -Control Commission.

(2) The Telekom Control Commission shall, by way of a decision, require the provider of internet access services within the meaning of Article 2(2) of Regulation (EU) 2015/2120 on measures concerning access to the open internet and retail charges for regulated intra-EU communications, and amending Directive 2002/22/EC and Regulation (EU) No 531/2012 of 25 November 2015, OJ L 310, of 26 November 2015, p. 1, as last amended by Regulation (EU) 2024/1309, OJ L 1309, of 8 May 2024, p. 1, to adopt the appropriate and technically feasible measures to prevent or impede access to the prohibited content, while also setting a time limit not exceeding two weeks within which the service provider concerned must comply with the decision. As part of the appropriate measures to be taken against the service provider, an order may be made to include re-routing to an information page to be set up by the Anti-Fraud Office, providing information on the unauthorised offering, its legal consequences, information and warnings in accordance with Section 51a, as well as information on addiction prevention, addiction support and addiction support facilities ('Stop Page').

(3) A prerequisite for the submission of an application pursuant to paragraph 1 is the existence of a final penalty decision issued by the competent authority pursuant to Section 52 (1)(1) or a final decision of the Anti-Fraud Office pursuant to Section 56b (2) to the undertaking which organises or makes available via electronic media prohibited gambling operations prohibited for participation from within Austria within the meaning of Section 2(4).

(4) The condition for submitting an application pursuant to paragraph 3 shall not apply, provided that:

1. the person in charge of the undertaking is of unknown whereabouts, and their whereabouts cannot be established by reasonable means; or
2. the person in charge the undertaking is unknown and their identity cannot be established by reasonable means; or
3. it is not possible to prosecute the person responsible for the undertaking;

(5) If the prerequisite under paragraph 4 is met, the Telekom Control Commission shall itself determine whether this constitutes a prohibited gambling operation within the meaning of Section 2 (4) via electronic media as a preliminary question.

(6) If a breach of the provisions of this Federal Act poses a threat to the interests of the gambling monopoly (paragraph 7), then the Telekom Control Commission may, at the request of the Anti-Fraud Office, order measures in accordance with paragraph 2, including as part of proceedings under Section 57 of the Administrative Procedure Act (preliminary official decision, in German 'Mandatsbescheid'). These measures shall be subject to a time limit of up to 18 months. The prerequisite for submitting an application pursuant to paragraph 3 shall not apply in proceedings pursuant to Section 57 of the General Administrative Procedure Act 1991 (AVG), published in BGBl. No 51/1991.

(7) Any impairment of objectives of general interest is to be regarded, in particular, as a threat to the interests of the gambling monopoly; such objectives include ensuring high standards of player protection, the prevention of criminal activity, the prevention of addiction and financial hardship in the population, the protection of minors, the assurance of comprehensive supervision and close monitoring of gambling offerings, and the safeguarding of the payment of gambling duties.

(8) Decisions by which the Telekom Control Commission orders or revokes measures pursuant to paragraphs 2 or 6 shall be published by the Telekom Control Commission in an appropriate manner,

taking into account the data protection regulations. The Telekom Control Commission must maintain a list of blocked websites.

(9) If it is established that the prerequisites for the measures ordered pursuant to paragraph 2 or paragraph 6 are no longer met, and it is to be expected that, in future, the gambling regulations – non-compliance with which was the determining factor for the measures – will be complied with, then the Anti-Fraud Office shall, at the request of the undertaking concerned, (paragraphs 3 and 4), immediately submit an application to the Telekom Control Commission for the revocation of the measures.

(10) Any person who infringes a decision of the Telekom Control Commission issued pursuant to paragraph 2 is committing an administrative offence and shall be punished by the Anti-Fraud Office with a fine of up to EUR 1 000 000.

(11) If measures are ordered, then the Telekom Control Commission shall impose procedural costs of EUR 2 500 on the undertaking responsible for the infringement under Section 56b(1) in the case of proceedings under paragraph 2, and of EUR 1 250 in the case of proceedings under paragraph 6, unless the prerequisites set out in paragraph 4 are met. If the Telekom Control Commission is unable to recover the costs of these proceedings, then they shall be met from the federal budget. From 2026 onwards, the amount of the procedural costs will be reduced or increased in line with the change in the 2020 Consumer Price Index published by Statistics Austria or the corresponding index for the previous year, whichever replaces it. The proceeds shall go to Rundfunk und Telekom Regulierungs-GmbH. The amounts collected shall be credited against the financial contributions payable by those required to contribute pursuant to Section 34(2) of the KommAustria Act (KOG), as published in BGBl. I No 32/2001.

(12) This paragraph shall not apply to providers of internet access services within the meaning of Article 2(2) of Regulation (EU) 2015/2120 laying down measures concerning open internet access and retail charges for regulated intra-EU communications and amending Directive 2002/22/EC and Regulation (EU) No 531/2012 of 25 November 2015, OJ L 310, of 26 November 2015, p. 1, as last amended by Regulation (EU) 2024/1309, OJ L 1309, of 8 May 2024, p. 1, if these providers have fewer than 2 000 end users.

Payment blocking for prohibited gambling operations ('Payment Blocking')

Section 56e. (1) It is prohibited to facilitate payment transactions for prohibited gambling operations (Section 2(4)) which have been published pursuant to Section 51a(2).

(2) If an organiser or broker (Section 59(5)), in addition to prohibited gambling operations within the meaning of paragraph 1, also offers other services in such a way that those involved in payment transactions cannot make payment transactions completely distinguishable and separate according to the offerings, then participation in payment transactions is also prohibited for the other services.

(3) If the Anti-Fraud Office has grounds to believe that the prohibition on participation set out in paragraph 1 or paragraph 2 is being breached, then it shall notify the parties involved in the payment transactions, in particular credit institutions or financial services institutions, and instruct them to cease participation in the payment transaction within three banking days, without it being necessary that the organiser or intermediary (Section 59(5)) has previously utilised prohibited gambling operations. At the same time, the opportunity must be given to submit a statement in response within a period not exceeding two weeks. The same applies in the event that the Anti-Fraud Office has grounds to believe that a party involved in payment transactions is participating in payment transactions for prohibited gambling operations (Section 2(4)) that have not yet been published pursuant to Section 51a(2). In such cases, the Anti-Fraud Office must also make this information available to other parties involved in the payment transaction in accordance with Section 51a(2), and they must take this information into account in light of the prohibition on cooperation set out in paragraph 1 within three banking days.

(4) If the Anti-Fraud Office determines that, upon expiry of the set deadline, the conduct for which the supervisory proceedings were initiated has not ceased, then it shall issue a decision ordering the cessation of participation in payment transactions pursuant to paragraph 1 or paragraph 2, without the need for the organiser or intermediary (Section 59(5)) to have utilised prohibited gambling operations. At the same time, it shall set a time limit, which shall not exceed two weeks, within which the decision must be complied with.

(5) When issuing a decision pursuant to paragraph 4, existing rights shall be safeguarded to the extent that this is possible without jeopardising the objectives of this Federal Act. If the prerequisites for issuing a decision pursuant to paragraph 4 are no longer met and the affected party can be expected to comply with gambling regulations in the future, then the Anti-Fraud Office shall, at the request of the affected party, revoke the decision pursuant to paragraph 4 as soon as possible.

(6) Any person who infringes a decision of the Anti-Fraud Office issued pursuant to paragraph 4 is committing an administrative offence and shall be punished by the Anti-Fraud Office with a fine of up to EUR 1 000 000.

(7) The Anti-Fraud Office may refrain from imposing a penalty under paragraph 6 if, in order to remedy the breach of the law, it is appropriate instead to issue a separate procedural order threatening a coercive fine of EUR 30 000 in the event of failure to comply with a decision under paragraph 4 within a reasonable period. The coercive fine shall be imposed from the date laid down in this procedural order for each day on which the infringement of a decision pursuant to paragraph 4 persists. The total amount of the coercive fines imposed shall not exceed EUR 750 000.

(8) A complaint to the administrative court against a decision pursuant to paragraph 4 shall not have suspensive effect.

(9) No claim for compensation for damages may be made on the grounds that a party involved in payment transactions, or its employees, delayed or failed to execute a transaction while being negligently unaware that the suspicion of a prohibited gambling operation (Section 2(4)) was unfounded’.

49. Section 57 is amended as follows:

a) Paragraph 2 reads as follows:

b) ‘(2) For gambling operations pursuant to Section 13 (Online Gambling) and gambling operations pursuant to Sections 6 to 12a, if the player’s participates in the game directly via electronic media and the decision on the outcome of the game is made centrally and made available via electronic media, then the gambling duty shall be 45% of the annual gross gambling revenue. If there is an obligation to pay tax under Section 17(3), gambling operations under Section 13 are exempt from gambling duties’.

In paragraph 3, the words ‘and for electronic lotteries via video lottery terminals’ are deleted.

c) Paragraph 4 reads as follows:

‘(4) For gambling operations involving gaming machines carried out by virtue of an authorisation granted under provincial law pursuant to Section 5 of the Gambling Act (GSpG), the gambling duty shall amount to 11 per cent of the gross annual gambling revenue, less the legally applicable value added tax’. The rules governing surcharges imposed by the provinces (and local governments) on the federal gaming machine duties remain reserved to the respective financial equalisation laws.’

50. After Section 57, the following Section 57a, including the heading, is inserted:

‘Bonuses in gambling operations’

Section 57a. (1) Bonuses are free or partially paid stakes of any kind, such as promotional tickets, free and bonus games, credits, discounts or other comparable benefits for participation in gambling operations.

(2) For the purposes of Sections 17, 57 and 58, bonuses shall be regarded as pecuniary benefits within the meaning of Section 2(1)(2) (stakes). In the case of free and bonus games without a nominal value, a stake shall be set at the level of the respective minimum stake of the game. Assets: Winnings from games in which bonuses have been used are only deemed to be paid-out winnings within the meaning of Section 57(5) or Section 17(2)(2) if they are the result of a random decision and the winnings in question are paid out. The subsequent partial or full refund of stakes placed, or credits of any kind granted retrospectively, including the refund of stakes as a result of the invalidity of the gambling contract under civil law, do not reduce the tax base.

(3) The following also applies to concessionaires and authorisation holders under Sections 5, 14 and 21:

1. Authorisation holders under Section 5, for whom there is an obligation to pay a duty under Section 57(4), may deduct bonuses actually granted (paragraph 1) up to an allowance of 5% from the annual gross gambling revenue reduced by statutory VAT (Section 57(5)).
2. Concessionaires under Section 14 who are liable to pay the duties in accordance with Section 17(3)(1) to (6) and Section 57(1) and (7) may deduct bonuses actually granted (paragraph 1) up to an allowance of 0.3% of the stakes (Section 17(2)(1)) and 0.3% of the administrative cost contributions (Section 57(7)).
3. Concessionaires pursuant to Section 14 for whom there is an obligation to pay a duty pursuant to Section 17(3)(7) may deduct bonuses actually granted (paragraph 1) up to an allowance of 5% from the annual gross gambling revenue (Section 17(2)(2)).

51. Section 59 is amended as follows:

- a) *In paragraph 1(2), in the last sentence, the words 'electronic lotteries' are replaced by the words 'online gambling', and the words 'receipt of stakes and payment of winnings' are replaced by the words 'payment of the stakes.'*
- b) *In paragraph 2,(1), second indent, the parenthetical expression '(Section 14(1) and Section 5)' shall be inserted after the word 'rights', and the parenthetical expression '(paragraph 5)' shall be replaced by the parenthetical expression '(paragraph 5(a))'; and the word 'automatic machines' shall be replaced by the word 'gaming machines.'*
- c) *In paragraph 3, the sentence 'This statement must be accompanied by documents ensuring that the stakes and winnings from games of chance during the accounting period can be verified', is replaced by the sentence 'Documents ensuring that the stakes and winnings during the accounting period can be verified must be submitted to the Tax Authority Austria within four weeks of receipt of the relevant request'.*
- d) *Paragraphs 4 and 5 are replaced by the following paragraphs 4, 5 and 5a:*

'(4) The following persons are jointly and severally liable for the correct payment of the duties:

- a) *the person who permits the draw to be carried out in their area of control;*
- b) *in the case of gambling operations with gaming machines, the person who permits their installation within their area of control, as well as other operators with a share in the turnover or profits.*

Liability pursuant to (a) and (b) shall be limited in the first case to the sum of three times all gross usage fees due for the use of the area of control, including ancillary costs, for the relevant tax period. If the use is free of charge or for a remuneration that is abnormally low in a particular location, then a remuneration that is usual in that location shall be used as the basis for the calculation instead. The limitation of liability shall not apply if the person liable has been convicted, with a final judgement, of one of the offences set out in Section 52(1) or under Section 168 of the Austrian Criminal Code (StGB) in connection with the specific area of control ceded.

(5) For the purposes of Section 59, the following shall apply:

- a. *'intermediation' means, in any event, the acceptance and transmission of stakes or winnings in games, whether before or after the conclusion of the contract, if mandated and/or authorised by the organiser, as well as participation in the conclusion of the gambling contract in any other way;*
- b. *'allow' means express or tacit consent. Tacit consent is presumed in transfers after 1 January 2011, but may be refuted,*
 - *if the transferor and transferee can be ascribed to the same beneficial owner, or*
 - *if the person granting access has been convicted, with the judgement having become final, of one of the offences set out in Section 52(1) or under Section 168 of the Austrian Criminal Code (StGB) in connection with the specific area of control ceded;*
- c. *'area of control' refers to a building, areas within a building and areas outside buildings;*

- d. 'Transferor' means, in particular but not exclusively, the owner, leaseholder, tenant, subtenant or any other person entitled to use the premises (lit. c), regardless of whether the premises are made available for a fee or free of charge;
- e. 'Transferee' means the party to whom the transferee (letter d) has ceded the area of control (point (c)).

(5a) The party granting the right of use within the meaning of Section 59(4) shall, in the event that the transferee offers gambling on the premises without its permission or fails to effectively prevent third parties from offering gambling there, has the inalienable and unrestricted right at all times to terminate the transfer agreement with immediate effect. The transferor shall first set the transferee a deadline of at least 14 days to cease the prohibited gambling operations'.

52. Section 59a, paragraph 1, reads:

'(1) Fees are payable for the granting of concessions under this Federal Act in accordance with the following provisions. The fee amounts to:

1. EUR 70 000 for an application for a concession pursuant to Section 14(1), first sentence (Specific Lotteries), Section 14(1), second sentence (Online Gambling) and Section 21 (Casinos),
2. EUR 40 million for the grant of a concession pursuant to the first sentence of Article 14(1) (Specific Lotteries),
3. EUR 300 000 for the initial grant and EUR 600 000 for each further grant (extension) of a concession pursuant to Section 14(1), second sentence (Online Gambling),
4. EUR 125 000 for the grant of a concession under Section 21 (Casinos)'.

53. After Section 59a, the following Section 59b is inserted:

'**Section 59b.** Insofar as other federal laws are referred to in this Federal Act, they shall apply, unless otherwise ordered, in the version in force at any time'.

54. The following paragraphs 53 to 66 are added to Section 60:

'(53) Section 2(3), second to tenth sentence, Section 4(5) and (6), Section 12a, Section 12b, Section 13, Section 14(1) to (8), Section 15(1) and (2), Section 15a, Section 16(1), (1a), (7), (10) and (14), Section 17(3) subparagraph (7), paragraphs (4) and (7), Section 18(1), (3) to (5), Section 19(1), (4) to (8), Section 21(1), (2) subparagraph (3), paragraphs (3), (5), (6), (7) subparagraphs (6) and (7), paragraphs (9) and (10), Section 23, Section 24(1) and (2), Section 24a, Section 25(1), Section 26(2), Section 28(2), Section 29(3), Section 30(1) and (3) to (5), Section 31(1), (3) to (6), Section 31b(2), (6), (9) to (11), Section 31c(2) subparagraph (1) and paragraph (3) subparagraphs (1) and (2), Section 31d, Section 31e, Section 31f, Section 36(2) subparagraph (1) and paragraph (3), Section 37, Section 40(2), Section 42(3), Section 44(2), Section 46(2), Section 48(2), Section 50(1), (10), (12) and (13), Section 50a, Section 50b, Section 52(1) subparagraphs (3), (9) and (10), paragraphs (2) and (5), Section 52b(1) to (3), Section 52c(1) and (3), Section 52d, Section 52e, Section 52f, Section 54(3), Section 55(1) to (3), Section 56(1), (4), (5), (6) and (8), Section 57(2), (3) and (4), Section 59(1) subparagraph (2), Paragraph (2), subparagraph (1), Paragraphs (3) to (5a), Section 59a(1), Section 59b as well as Section 61 subparagraph (1), each together with headings, in the version of the Federal Act in BGBl. I No xx/20xx, shall enter into force at the end of the day of publication. Section 9(2), Section 12a(1) to (4), Section 21(11) and Section 31c(3)(3), in the version before the Federal Act published in BGBl. I No xx/20xx, shall cease to have effect at the end of the day of the publication.

(54) Section 31g, Section 31h, Section 31i, Section 51a, Section 56a, Section 56b, Section 56c, Section 56d and Section 56e shall enter into force on 31 December 2026. Section 2(3), first sentence, Section 5(1), (2)(4), paragraph (4)(1), (3), (7) to (12), paragraph (5)(1), (3) and (6), paragraph (6), paragraph (7)(2), (5), (7), (9) and (10), paragraph (9), Section 16(15) and Section 26(3) shall enter into force at the end of 30 September 2027. Section 5(4)(10) to (12) and paragraph (5)(1), (3) and (6), as amended by the Federal Act published in the BGBl. I No xx/20xx shall not apply to provincial lotteries involving gaming machines under Section 5 until 31 December 2030. Section 5(4)(a)(8), paragraph (4)(b) and paragraph (5)(a)(6)(b) in the version prior to the Federal Act in BGBl. I No xx/20xx shall cease to have effect at the end of 30 September 2027.

(55) Section 1(4), including the heading, in the version of the Federal Act in BGBl. I No xx/20xx shall enter into force on 1 January 2028 and applies to cases where the tax liability arises after 31 December 2027 (financing contribution). Section 57a together with its heading, as amended by the Federal Act published in BGBl. I No xx/20xx shall enter into force on 1 January 2027 and shall apply to cases where the tax liability arises after 31 December 2026 (bonuses in gaming operations).

(56) The Tax Authority Austria is the gaming supervisory authority under this Federal Act.

(57) The provisions on electronic lotteries (Section 12a(1)) in the version before the Federal Act published in BGBl. I No xx/20xx shall remain applicable, if these lotteries are operated based on a concession granted before the date of entry into force of this Federal Act, published in BGBl. I No xx/20xx, until 31 December 2028; but if they are operated on the basis of an authorisation under Section 31f(2) in conjunction with Section 60(64), they shall continue until the expiry of that authorisation. The provisions on electronic lotteries via centrally connected terminals (video lottery terminals [VLT]; Section 12a(2)), in the version before the Federal Act published in BGBl. I No xx/20xx shall remain applicable, if these lotteries are operated based on a concession granted before the date of entry into force of this Federal Act, published in BGBl. No xx/20xx, until the end of 31 December 2028.

(58) Authorisations pursuant to Section 56(2) in the version prior to the Federal Act in BGBl. I No xx/20xx may be utilised until the end of 30 June 2027 at the latest.

(59) The provisions concerning the costs of establishing a data centre at Bundesrechenzentrum GmbH, spread over ten years, as set out in Section 2(3), sixth sentence, Section 12a(4), fifth sentence, and Section 21(10), fifth sentence, in the version prior to the Federal Act, published in the BGBl. I No xx/20xx, shall be applied lastly by the Tax Authority Austria for request for payment for the period up to 31 December 2026. The provisions concerning the costs of the day-to-day operations and the further development or new development of the data centre at Bundesrechenzentrum GmbH, pursuant to Section 2(3), sixth sentence, and Section 21(10), fifth sentence, as set out in the Federal Act published in the BGBl. I No xxx/20xx shall enter into force on 1 January 2027 and apply to cases in which the tax liability arises after 31 December 2026.

(60) At the end of 2030, the Federal Minister of Finance shall submit an evaluation report on the implementation of the register of bans to the Nationalrat pursuant to Section 31g.

(61) Section 54 as amended by the Federal Act published in the BGBl. I No xx/20xx shall apply for the first time to specific case (Section 52(1)) occurring after 31 December 2026. Objects which, before the entry into force of the Federal Act in the BGBl. I No xx/20xx, have been confiscated pursuant to Section 53, as well as sums of money contained therein, shall pass on 1 January 2030 into the ownership of the Federal Government. If a request for return of an object is made before the expiry of this period, then the objects (sums of cash) shall not become the property of the Federal Government before the legally final rejection of the request for return of the object.

(62) The Federal Minister for Finance shall submit a report to the Nationalrat by the end of 2030 on the annual costs incurred pursuant to Section 56d. By the end of June 2030, the Anti-Fraud Office shall submit to the Federal Minister of Finance a report on the annual costs incurred by providers of internet access services offering their services within Austria in application of Section 56d. Providers of internet access services covered by Section 56d who have incurred costs must submit this information to the Anti-Fraud Office for the previous calendar year by 31 March of the following year at the latest, without being asked to do so.

(63) Pursuant to Section 14, as amended by the Federal Act published in BGBl. I No 76/2011, an existing concession for the organisation of gambling operations, pursuant to Sections 6 to 12b, as amended by the Federal Law published in BGBl. I No 76/2011, to the extent that it is entitled to carry out gambling operations under Sections 6 to 12a and Section 12b in the version before the Federal Act, published in BGBl. I No xx/20xx, shall be extended until 31 December 2028. The possibility of granting concessions pursuant to Section 14(1), second sentence, as set out in the Federal Act published in the BGBl. I No xx/20xx, shall remain unaffected by this. Concessions pursuant to § 14(1), second sentence, as amended by the Federal Act published in BGBl. I No xx/20xx may be granted, starting from 1 January 2027, with the concessions taking effect from 1 October 2027. A concession extended by law in accordance with this provision shall expire to the extent of the right to carry out the gambling operations referred to in Section 12a(1), as amended before the Federal Act published in BGBl. I No xx/20xx, if a

concession has been granted to a concession holder pursuant to Section 14(1), second sentence, as set out in the Federal Act published in the BGBl. I No xx/20xx.

(64) Section 31f(2) shall apply mutatis mutandis to the concession pursuant to Section 14(1) as set out in the BGBl. I No 76/2011, to the extent that it is entitled to carry out gambling operations under Sections 6 to 12a(1) and Section 12b in the version before the Federal Act, published in BGBl. I No xx/20xx.

(65) The six existing concessions granted pursuant to Section 21 as amended by the Federal Act published in the BGBl. I No, 112/2012, namely: 1. 'Casino Bregenz', 2. 'Casino Graz', 3. 'Casino Innsbruck', 4. 'Casino Linz', 5. 'Casino Salzburg' and 6. 'Casino Vienna', are to be extended until 31 December 2028. Section 31f shall apply mutatis mutandis to these concessions.

(66) The Federal Minister of Finance shall submit an evaluation report on the implementation of the new regulation of online gambling to the Nationalrat at the end of 2031. As part of the evaluation, the situation of those employed there must also be examined in consultation with the social partners. The report shall also include an evaluation of the player protection measures associated with this new regulation, including the deposit limit across all providers to be implemented through the online Gambling Supervisory System. In this context, it is necessary to assess how the cross-provider deposit limit affects player protection and the channelling of online gambling into the regulated market, and whether, in this regard, it would be appropriate for such a limit to apply across all operators, rather than the operator-specific setting of a different deposit limit stipulated in Section 31h'.

55. In Section 61(1), after the term 'health', the term 'nursing care' is inserted.

Article 2

Notification communication pursuant to Article 9 of Directive (EU) 2015/1535

This Act, BGBl. No I xx/20xx was notified in accordance with the provisions of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 concerning a procedure for the provision of information in the field of technical regulations and of regulations on Information Society services, under number

Article 3

Amendment to the Telecommunications Act 2021

The Telecommunications Act 2021 [TKG 2021], Federal Act in BGBl. I No 190/2021, last amended by the Federal Act published in BGBl. I No 94/2025, is amended as follows:

1. In Section 198, the full stop at the end of point 26 is replaced by a semicolon; the following points 27 and 28 are added:

- '27. Decisions on measures pursuant to Section 56d(2) of the Gaming Act [GSpG], Federal Act in BGBl. I No 620/1989, as a result of claims brought by the Anti-Fraud Office under Section 56d of the Gambling Act against providers of internet access services within the meaning of Article 2(2) of Regulation (EU) 2015/2120 on measures concerning open internet access and retail charges for regulated intra-EU communications, and amending Directive 2002/22/EC and Regulation (EU) No 531/2012 of 25 November 2015, OJ L 310 of 26 November 2015, p. 1, last amended by Regulation (EU) 2024/1309, OJ L 1309 of 8 May 2024, p. 1,
- 28. Decisions on provisional measures pursuant to § 56d(6) Gambling Act as a result of claims brought by the Anti-Fraud Office pursuant to Section 56b against providers of internet access services within the meaning of Article 2(2) of Regulation (EU) 2015/2120 laying down measures concerning open internet access and retail charges for regulated intra-EU communications and amending Directive 2002/22/EC and Regulation (EU) No 531/2012 of 25 November 2015, OJ L 310 of 26 November 2015, p. 1, last amended by Regulation (EU) 2024/1309, OJ L 1309, 8 May 2024, p. 1'.

2. *The following paragraph 6 is added to Section 217:*

'(6) Section 198,(s (26), (27) and (28)), as amended by the Federal Act published in the BGBl. I No xx/20xx, shall enter into force at the end of 31 December 2026.'