

Draft Regulation
Imposition of supervisory fees under the Gaming Act

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1 Regulatory background, scope and definitions

1.1 Power of the supervisory authority to issue regulations

The right of the supervisory authority to issue a binding regulations is based on Section 71(6) of the Gambling Act. According to the Subsection, the supervisory authority may issue further regulations on the payment procedure, the payment of the fee in more than one instalment and the manner in which the information necessary for the setting of the supervisory fee is to be provided.

According to Section 57 of the Gambling Act, the Supervisory Authority is the Licensing and Supervision Authority. According to Section 106 of the Act, the National Police Board shall act as the competent authority referred to in Section 57 until 31 December 2026.

1.2 Legislation

The following statutes are relevant to the subject matter of this regulation:

- Gambling Act (xx/2025)
- Act on Electronic Services and Communication in the Public Sector (13/2003)
- Act on the Openness of Government Activities (621/1999)
- Language Act (423/2003)
- Accounting Act (1336/1997)
- Administrative Act (434/2003)
- Act on Conditional Fines (1113/1990)
- Interest Act (633/1982)
- Act on the Enforcement of Taxes and Public Payments (706/2007)

1.3 Scope

This regulation applies to a legal person or natural person referred to in Section 2, Subsection 1 of Chapter 1 of the Gambling Act (xx/2025), to whom an exclusive licence or a gambling licence has been granted under the Gambling Act, as well as to a legal person or natural person referred to in Section 2, Subsection 2 of Chapter 1 of the Gambling Act, to whom a gambling software licence has been granted under the Gambling Act.

The exclusive licence is governed by Section 5 of the Gaming Act and Section 6 of the Gaming Licence. The licensing of gambling software is governed by Section 7 of the Gambling Act.

1.4 Definitions

For the purposes of this regulation, the following definitions apply. For the purposes of this regulation:

- *Exclusive licence* means a licence granted for the types of gambling referred to in Section 5 of the Gaming Act
- *Gambling licence* means a licence granted for the types of gambling referred to in Section 6 of the Gambling Act
- *Gambling software licence* means a licence pursuant to Section 7 of the Gambling Act which entitles licence holders referred to in Sections 5 and 6 of the Gambling Act to manufacture, supply, install and adapt gambling software used in the provision of gambling services;
- *Supervisory fee* means a parafiscal charge levied by the supervisory authority on supervised entities per calendar year to cover the costs incurred by the supervisory authority in carrying out its activities
- *Gross gaming revenue* means to the difference between the total amount of stakes wagered for gambling services offered under a gambling licence and the winnings paid to players.

2 Processing of the supervisory fee by the authority

2.1 Language of the administrative procedure

According to Section 1 of the Language Act (423/2003), the national languages of Finland are Finnish and Swedish. Section 2 of the Act guarantees the right of everyone to use their own language, either Finnish or Swedish, in public administration. The authority may provide a better linguistic service than required by the Language Act. According to Section 12 of the Language Act, the language of proceedings in an administrative case before a bilingual authority shall be the language of the party concerned.

Pursuant to the provisions of the Language Act, a matter concerning the imposition of a supervisory fee is handled by the supervisory authority in Finnish or Swedish. The information required for determining the fee must be provided in Finnish or Swedish.

2.2 Public access to information

The Act on the Openness of Government Activities (621/1999) shall apply to proceedings concerning the imposition of a supervisory fee. If the documents to be submitted or their annexes contain information that is confidential, the confidential information must be identified and marked on the material to be submitted. In the case of confidential information, the reason for confidentiality must also be stated.

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The assessment of the publicity of the information shall be carried out by the supervisory authority. The starting point for the assessment is the public nature of the authority's activities. Documents of the authorities are public, unless their publication has for compelling reasons been specifically restricted by an Act.

3 Determination of the supervisory fee

3.1 Supervisory fee for exclusive licence

In accordance with Section 70(1) of the Gaming Act, the exclusive licence holder is obliged to pay the supervisory fee imposed by the supervisory authority. The supervisory fee shall be set as a fixed fee in euro for each calendar year.

The supervisory fee to be collected from holders of exclusive rights licences is laid down in Section 70(2) of the Gambling Act. The supervisory fee of an exclusive licence shall be set as follows:

Exclusive licence	Supervisory fee
Lotteries and betting games	EUR 1 900 000
Slot machines and casino games	EUR 2 800 000

If the licence holder holds more than one licence, a separate supervisory fee shall be imposed for each licence in accordance with Section 70(7) of the Gaming Act.

3.2 Supervisory fee for a gambling licence

3.2.1 Amount of the supervisory fee

In accordance with Section 70(1) of the Gaming Act, the gambling licence holder is obliged to pay the supervisory fee imposed by the supervisory authority. The supervisory fee shall be set as a fixed fee in euro for each calendar year.

The supervisory fee to be collected from holders of gambling licences is laid down in Section 70(3) of the Gambling Act. The supervisory fee of a gambling licence is determined as follows:

Gaming licence, gross gaming revenue	Supervisory fee
less than EUR 100 000	maximum EUR 4 000
At least 100,000 euros but less than EUR 1 million	maximum EUR 12 400
at least EUR 1 million but less than EUR 2 million	maximum EUR 22 400
at least EUR 2 million but less than EUR 5 million	maximum EUR 45 300
at least EUR 5 million but less than EUR 10 million	maximum EUR 80 700
at least EUR 10 million but less than EUR 20 million	maximum EUR 152 000
at least EUR 20 million but less than EUR 50 million	maximum EUR 248 000
at least EUR 50 million	maximum EUR 434 000

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If the licence holder holds more than one licence, a separate supervisory fee shall be imposed for each licence in accordance with Section 70(7) of the Gaming Act.

3.2.2 Supervisory fee for the first year of operation

If the holder of a gambling licence has not had a gambling licence in the year preceding the setting of the supervisory fee, in accordance with Section 70(5) of the Gambling Act, the holder of the gambling licence shall pay the supervisory fee for the first year of operation (basic fee) EUR 10 000 (first instalment).

The supervisory authority shall determine the final supervisory fee for the first year of operation on the basis of the actual amount of gross gaming revenue shown in the approved financial statements of the holder of the gambling licence (second instalment).

If the supervisory fee for the first year is less than the amount of the supervisory fee calculated on the basis of the licence holder's realised gaming margin, the difference between the final supervisory fee for the first year of operation and the basic fee shall be charged.

If the supervisory fee for the first year is higher than the imputed supervisory fee, the difference between the final supervisory fee for the first year of operation and the basic fee shall be refunded.

The difference between the final supervisory fee and the basic fee for the first year of operation can be taken into account in the amount of the supervisory fee for the following year.

3.2.3 Information to be provided and deadlines

According to Section 71(4), the holder of a gambling licence should submit to the supervisory authority, for the purpose of setting the supervisory fee, the gross gaming revenue data of the previous calendar year for the period of validity of the licence.

The data shall be submitted no later than by the end of February of the year following the realisation of the gross gaming revenue. If the due date falls on a weekend or public holiday, the due date is postponed to the next working day.

The realised gross gaming revenue underlying the amount of the control fee shall be revised at a later stage from the last certified accounts of the gambling operator licence holder. The licence holder must submit the annual accounts for the previous financial year pursuant to Section 68 of the Gaming Act.

In accordance with Section 71(5) of the Gambling Act, the supervisory authority may impose a fine as an enforcement of the obligation to provide information. Provisions on the imposition and sentencing of a penalty payment are laid down in the Act on Conditional Fines (1113/1990).

3.2.4 Procedure for the provision of information

Information on gross gaming revenue for the previous calendar year shall be submitted to the supervisory authority in writing. According to Section 9 of the Act on Electronic Services and Communication in the Public Sector (13/2003), in the lodging and consideration of a matter, the required written form is also met by an electronic document delivered to the authorities.

The information to be provided shall be identified by the following metadata:

- Name and business and community identification number (business ID) of the gaming licence holder
- Licence number of the gaming licence holder
- Name and contact details of the contact person (email, phone number)
- Reporting date
- Reporting period (mm/yyyy)

As a minimum, the following information shall be provided in the financial statements, broken down in euro for each type of implementation:

- Gaming revenue
- Winnings paid out to players
- Gross gaming revenue

3.3 Gaming software licence control fee

In accordance with Section 70(1) of the Gaming Act, the gambling software holder is obliged to pay the supervisory fee imposed by the supervisory authority. The supervisory fee shall be set as a fixed fee in euro for each calendar year.

The supervisory fee to be collected from holders of gambling software licence rights licences is laid down in Section 70(6) of the Gambling Act. The supervisory fee for a gambling software licence is determined as follows:

Gambling software licence	Supervisory fee
Gambling software licence	EUR 1 500

The fee for a gambling software licence is a fixed-price supervision fee, to which the provision on the reduction of the supervision fee in Section 73 of the Gambling Act does not apply. The fee for a gambling software licence shall be the same for all gaming software licence holders.

If the licence holder holds more than one licence, a separate supervisory fee shall be imposed for each licence in accordance with Section 70(7) of the Gaming Act.

4 Imposition of the supervisory fee

4.1 Payment procedure

Section 71 of the Gaming Act provides for the imposition of a supervisory fee. The supervisory authority shall be responsible for the setting and collection of the supervisory fee.

The due date of the supervisory fee is specified in the supervisory fee decision issued by the supervisory authority. The due date for the supervision fee shall be no earlier than the last day of June of the year in which the payment was made. If the due date falls on a weekend or public holiday, the due date is postponed to the next working day.

The payment decision is sent to the party liable for payment no later than 30 days before the due date. The payment decision will be sent by post. If, at the time of the application for authorisation, the debtor has consented to electronic processing, the payment decision may be sent by e-mail or by electronic means.

Information on the amount of the supervisory fee is public based on the Act on the Openness of Government Activities.

4.2 Start or end of payment obligation in progress during the calendar year

If the obligation to pay begins in the middle of a calendar year, the supervisory fee shall be determined, in accordance with section 71(2) of the Lotteries Act, by multiplying one twelfth of the fee for the whole calendar year by the number of calendar months included, in full or in part, between the beginning of the obligation to pay and the end of the calendar year.

If the payment obligation of the holder of an exclusive licence or gambling licence ends in the middle of a calendar year, in accordance with section 71(3) of the Lotteries Act, the holder of an exclusive licence and the holder of a gambling licence shall, upon application, be refunded as many twelfths of the control fee as there are full calendar months between the end of the payment obligation and the end of the calendar year.

A refund of the supervisory fee may be applied for to the supervisory authority by means of an informal written application which should contain the following information:

- Identification of the person liable and the invoice
- Justification for reimbursement and termination of the obligation to pay
- End date
- Amount paid
- Amount to be refunded
- Applicant and contact person
- Bank details

- A brief description of the corporate transaction (e.g. merger, transfer of business) related to the termination of the obligation to pay, if any.

5 Setting the supervisory fee by means of an assessment

The assessment-based imposition of the supervision fee is regulated in Section 72 of the Gambling Act.

The supervisory authority may impose a supervisory fee by way of assessment where the licensee has not provided the information necessary for the imposition of the supervisory fee or where the information provided is manifestly incorrect or incomplete.

When assessing the amount of the supervisory fee, consideration is given to the licensee's size and market position, information reported by the licensee in previous years, comparative data from other licensees engaged in similar activities, and other factors comparable to these that affect the basis for determining the fee. The basis for the supervisory fee is intended to be assessed as being equivalent in reality.

Before imposing a fee, the Authority sends a request to the person liable to pay the fee to provide the necessary information within a reasonable time, under the threat that the fee will be imposed by assessment. The request sent by the Authority includes information on the amount of the estimated fee.

The supervisory authority can adjust the assessed payment within one year from the beginning of the calendar year following the assessed payment. The Authority may rectify on its own initiative if new evidence has emerged that could have influenced the outcome of the case. Such information may include, for example, financial statements approved at a later date.

The authority can make a correction in favour of the supervised entity if the supervisory fee has been set too high due to an error. The supervisory authority may also make a correction to the detriment of the licence holder if, due to an error, part or all of the supervisory fee has not been imposed.

The adjustment to the assessed fee should be made within one year of the start of the calendar year following the assessed payment.

6 Reduction of the supervisory fee

Section 73 of the Gaming Act provides for the reduction of a supervisory fee.

The supervisory authority collects supervisory fees and other revenues in a total amount that covers the costs of monitoring gambling activities as approved in the supervisory authority's budget. Other income include a surplus or deficit in the amount of supervisory fee collected in previous years.

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The right of the supervisory authority to recover the excess is provided for in Section 73(2) of the Gambling Act. However, the surplus cannot exceed an amount corresponding to 5 % of the costs established in the authority's budget. A surplus may be collected only to cover a possible shortfall. A shortfall refers to a situation in which the amount collected through supervisory fees and other revenues falls below the costs of monitoring gambling activities as approved in the supervisory authority's budget.

The supervisory fee is determined at a reduced rate if it is likely that a surplus will exceed five percent of the costs approved in the supervisory authority's budget.

The reduction of supervision fees applies only to holders of exclusive licences and gambling licences, and only with respect to the fees specified in Section 70 of the Lotteries Act. When calculating the reduction, a surplus from previous calendar years is taken into account as an increase in revenue, and a shortfall from previous calendar years is taken into account as a decrease in revenue.

The reduction does not apply to the fixed-price control fee for the gaming software licence.

7 Payment of the supervisory fee

The supervisory fee for the exclusive rights licence, the gambling licence and the gambling software licence is paid in a single instalment. The supervisory fee shall be paid to the supervisory authority.

The supervisory authority shall forward the payment data of the supervision fee to the licence holder in connection with the supervision fee decision issued by the supervisory authority.

8 Late payment interest and enforcement of the supervisory fee

According to section 74 of the Gambling Act, a late supervisory fee is subject to default interest in accordance with section 4(1) of the Interest Act (633/1982).

The supervisory fee imposed on the basis of the Gambling Act, together with interest, is directly enforceable. Provisions on the collection of the supervisory fee are laid down in the Act on the Enforcement of Taxes and Public Payments (706/2007).

9 Failure to comply with and infringement of obligations relating to control fees

Pursuant to Section 79(2)(3) of the Gambling Act, the supervisory authority may, on a discretionary basis, withdraw the licence in the event that the licence holder fails to pay the supervisory fee in accordance with Section 70 of the Gambling Act.

In accordance with Section 80(1), point 14, of the Gambling Act, the supervisory authority may impose an administrative fine on a licence holder or a trader who intentionally or negligently neglects or infringes the obligation laid down in Section 71(4)

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of the Gambling Act to provide the supervisory authority with the gaming margin data of the previous year for the purpose of imposing a supervisory fee.

In accordance with Section 84(1)(36) of the Gaming Act, the supervisory authority may impose a fine on the licence holder, trader or natural person who intentionally or negligently infringes or fails to comply with the provisions of Section 71 of the Gaming Act with regard to the payment of the supervisory fee.

10 Entry into force

This regulation enters into force on 1 January 2027.

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