

# iclg

# Gambling 2025

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**glg** Global Legal Group

# Introductory Chapter

1

**A Tale of Two Worlds**  
Quirino Mancini, International Masters of Gaming Law

## Q&A Chapters

3

**Argentina**  
Tomás Enrique García Botta & Agustín Díaz Funes,  
MF Estudio – Abogados

9

**Australia**  
Julian Hoskins, Daniel Lovecek, Bree Ryan &  
Alexander Norrish, SENET

19

**Austria**  
Thomas Talos & Nicholas Aquilina, BRANDL TALOS

26

**Belgium**  
Pieter Paepe & Lucas Falco, EDSON Legal

33

**Brazil**  
Luiz Felipe Maia & Flavio Augusto Picchi,  
Maia Yoshiyasu Advogados

40

**Czech Republic**  
Robert Skalina, WH Partners

49

**Denmark**  
Nina Henningsen, Mazanti-Andersen

57

**Estonia**  
Karolina Ullman, Triin Kaurson, Henrik Link &  
Linell Raud, NJORD Law Firm

62

**Finland**  
Minna Ripatti & Antti Koivula,  
Legal Gaming Attorneys at Law

67

**France**  
Alexandre Rudoni & Emmanuelle Sarlangue,  
Allen Overy Shearman Sterling LLP

72

**Germany**  
Dr. Joerg Hofmann, Dr. Matthias Spitz &  
Michelle Hembury, Melchers Law Firm

80

**Greece**  
Maria Tranoudi & Dimitris Emvalomenos,  
Bahas, Gramatidis & Partners LLP

86

**Hong Kong**  
Vincent Law, Raymond Chan & Johnson Ng,  
Mayer Brown

92

**Hungary**  
Viktor Radics, Dániel Élő & András Nemescsói,  
DLA Piper Hungary

99

**India**  
Ranjana Adhikari, Sarthak Doshi &  
Shashi Shekhar Misra, IndusLaw

114

**Ireland**  
Barry Fagan, Natalie Quinlivan & Ciara McGuinness,  
Fieldfisher Ireland LLP

120

**Isle of Man**  
Claire Milne & Sophia Howell Evans,  
Appleby (Isle of Man) LLC

127

**Israel**  
Jacob (Koby) Sarov & Ido Nahon, Firon Law Firm

132

**Japan**  
Masayuki Fukuda, Nagashima Ohno & Tsunematsu

139

**Macau**  
Pedro Cortés, Lektou

147

**Malta**  
Reuben Portanier & Dr. Terence Cassar, GTG

153

**Mexico**  
Carlos Portilla Robertson & Ricardo Valdivia González,  
Portilla, Ruy-Díaz y Aguilar, S.C.

159

**Netherlands**  
Dr. Alan Littler & Joris Crone, Kalff Katz & Franssen

166

**Nigeria**  
Chiamaka Ogbonnaya-Osibie, Deborah Dada &  
Chinaza Eneh, The Trusted Advisors

172

**Norway**  
Alexander Mollan & Brede A. Haglund,  
Brækhus Advokatfirma

177

**Poland**  
Ewa Lejman, WH Partners

185

**Portugal**  
Alexandra Courela & Ricardo Henriques,  
Abreu Advogados

191

**Romania**  
Mihai Fifoiu, Lucian Barbu & Laurentiu Neacsu,  
Nestor Nestor Diculescu Kingston Petersen (NNDKP)

202

**South Africa**  
Garron Whitesman, Whitesmans

209

**Spain**  
Patricia Lalanda Ordóñez, Fernando A. Martín Martín &  
Cristina Romero de Alba, LOYRA Abogados

## Q&A Chapters Continued

216

### Sweden

Maria McDonald, Elvin Sababi & Karl-Oskar Hokkanen, Nordic Gambling

224

### Switzerland

Dr. Andreas Glarner & Stefan Keller, MME Legal | Tax | Compliance

230

### United Kingdom

Chris Elliott & Rawa Kaftan, Wiggin LLP

236

### USA – Illinois

Paul T. Jenson, Erin Lynch Cordier, Anne Kremer & Alexandra Van Dusen, Taft Stettinius & Hollister LLP

244

### USA – Mississippi

Scott E. Address, Balch & Bingham LLP

250

### USA – Nevada

Karl F. Rutledge & Glenn J. Light, Lewis Roca

256

### USA – New Jersey

Jeremy Kleiman & Ariana LoGiudice, Saiber LLC

262

### USA – Virginia

Jason C. Hicks & Ian Dickinson, Womble Bond Dickinson



# Portugal



Alexandra Courela



Ricardo Henriques

Abreu Advogados

## 1 Relevant Authorities and Legislation

### 1.1 Which entities regulate what type of gambling and social/skill gaming activity in your jurisdiction?

Relevant Product		Who regulates it in online form?	Who regulates it in land-based form?
Gaming	Casino gaming (including slots and casino table games such as roulette & blackjack)	Portuguese Gambling Regulatory Authority ( <i>Serviço de Regulação e Inspeção de Jogos do Turismo de Portugal</i> or “SRIJ”).	
	Poker		
	Bingo		
Betting	Betting	SRIJ.	
	Sports/horse race betting (if regulated separately to other forms of betting)	Fixed-odds sports betting is regulated by the SRIJ. Cross bets can currently only be explored exclusively by the SCML ( <i>Santa Casa da Misericórdia de Lisboa</i> ).	Regulated by the SRIJ, and it is exclusively operated by the SCML.
	Fantasy betting (payment to back a ‘league’ or ‘portfolio’ selection over a period of time, for example in relation to sport)	Prohibited in Portugal.	
Lotteries	Lotteries	Exclusively operated by the SCML.	

Relevant Product	Who regulates it in online form?	Who regulates it in land-based form?
Social/Skill arrangements	“Social” gaming with no prize in money or money’s worth	Ministry of Internal Affairs through SGMAI (General Secretariat of the Ministry of Internal Affairs). In some cases, municipalities.
	Skill games and competitions with no element of chance	This is not regulated. The consumer protection laws and regulations shall apply.

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

The legal framework that governs the Relevant Products in Portugal is as follows:

#### A. Land-Based Gambling

- Law no. 14/89, of 30 June – Grants the Government the right to legislate on gambling matters.
- Decree-Law no. 422/89, of 2 December, as amended by Decree-Law no. 9/2021, of 29 January – Gambling Law.
- Decree-Law no. 274/84, of 9 August – Public Tender for the Concession of the Estoril Gambling Zone.
- Decree-Law no. 229/2000, of 23 September, as amended by Decree-Law no. 83/2005, of 21 April – Authorises the Government to award the Concession of the Tróia Gambling Zone without holding a Public Tender.
- Decree-Law no. 275/2001, of 17 October – Authorises the extension of the agreements regarding the concessions of the Algarve, Espinho, Estoril, Figueira da Foz and Póvoa de Varzim Gambling Zones.
- Decree-Law no. 15/2003, of 30 January – Authorises the operation of games of chance in Estoril and in Lisbon.

- Decree-Law no. 83/2005, of 21 April – Authorises the sale of the share capital of the concessionaire company in the Tróia Gaming Zone and changes the contractual regime of the concession.
- Decree-Law no. 31/2011, of 4 March, as amended by Decree-Law no. 65/2015, of 29 April – Regulates the operation of land-based bingo.
- Ordinance no. 217/2007, of 26 February, as amended by Ordinance no. 401/2015, of 9 November – Land-based American Roulette, French Roulette, French Bank, Craps, Cussec, Blackjack, Poker without Discard, Baccarat, Unbanked Poker Omaha, Hold'em and Synthetic variants and Slots Rules.
- Ordinance no. 128/2011, of 1 April – Land-based requirements to operate bingo.
- Regulatory-Decree no. 30/99, of 20 December – Authorises the Public Tender for the Concession of the Vidago-Pedras Salgadas Gambling Zone.
- Ordinance no. 54/2000, of 10 February – Approves the Programme for the Vidago-Pedras Salgadas Gambling Zone.
- Regulatory-Decree no. 29/88, of 3 August – Authorises the Public Tender for the Concession of the Póvoa de Varzim and Espinho Gambling Zones.
- Regulatory-Decree no. 81/80, of 17 December – Authorises the Public Tender for the Concession of the Figueira da Foz Gambling Zone.
- Regulatory-Decree no. 54/84, of 9 December, as amended by Regulatory-Decree no. 15/89, of 26 May – Determines the requirements of the Public Tender for the Concession of the Estoril Gambling Zone.
- Ordinance no. 1311/2004, of 13 October – Approves the programme for the Lisbon Casino.
- Ordinance no. 252/2001, of 24 March – Approves the programme for the Tróia Casino.
- Regulatory-Decree no. 1/95, of 19 January – Authorises the Public Tender for the Concession of the Algarve Gambling Zone.
- Ordinance no. 51/95, of 20 January – Approves the programme for the Algarve Casinos.

#### B. Online Gambling

- Decree-Law no. 66/2015, of 29 April, as amended by Law no. 2/2020, of 31 March – Legal Framework for Online Gambling and Betting.
- Law no. 73/2014, of 2 September, as amended by Law no. 82-B/2014, of 31 December – Grants the Government the right to legislate on the Online Gambling and Betting Regime.
- Regulation no. 425-A/2015, of 20 July – Online Bingo Rules.
- Regulation no. 803/2015, of 26 November – Online Poker without Discard Rules.
- Regulation no. 804/2015, of 26 November – Online American Roulette Rules.
- Regulation no. 805/2015, of 26 November – Online Blackjack Rules.
- Regulation no. 806/2015, of 26 November – Online Unbanked Hold'em Rules.
- Regulation no. 807/2015, of 26 November – Online French Roulette Rules.
- Regulation no. 808/2015, of 26 November – Online French Bank Rules.
- Regulation no. 809/2015, of 26 November – Online Unbanked Synthetic Poker Rules.
- Regulation no. 810/2015, of 26 November, as amended by Regulation no. 348/2021, of 20 April – Online Poker Tournament Rules.
- Regulation no. 811/2015, of 26 November – Online Unbanked Omaha Rules.
- Regulation no. 812/2015, of 26 November – Online Baccarat Rules.
- Regulation no. 836/2015, of 4 December – Player Account Rules.
- Regulation no. 903-A/2015, of 23 December – Online Fixed-odds Sports Bets Rules.
- Regulation no. 903-B/2015, of 23 December, as amended by Regulation no. 99/2018, of 9 February – Online Technical Gambling System Rules.
- Regulation no. 156-A/2016, of 15 February – Online Fixed-odds Horse Race Betting Rules.
- Regulation no. 156-B/2016, of 15 February – Online Parimutuel Horse Race Betting Rules.
- Regulation no. 115/2018, of 16 February – Online Poker Shared Liquidity Rules.
- Regulation no. 419-A/2015, of 17 July – Rules for the recognition of the technical gambling system certifying entities.
- Ordinance no. 211/2015, of 16 July – Establishes the amount of the administrative fees applicable under the Online Gambling and Betting Regime.
- Regulation no. 308/2023, of 13 March – Online “Loot or Crash” Rules.

#### C. Social Gambling or State-Run Games (Lotteries)

- Decree-Law no. 40397, of 24 November 1955, as amended by Decree-Law no. 120/75, of 10 March – Approves SCML reorganisation.
- Decree-Law no. 479/77, of 15 November, as amended by Ordinance no. 200/2009, of 27 August – Amendments to the legislation applicable to national lotteries.
- Decree-Law no. 84/85, of 28 March, as amended by Decree-Law no. 114/2011, of 30 November – Establishes rules for the organisation and operation of bets contests named “totobola” and “totoloto”.
- Decree-Law no. 412/93, of 21 December, as amended by Decree-Law no. 200/2009, of 27 August – Authorises the SCML to organise and operate a game named “JOKER”.
- Decree-Law no. 314/94, of 23 December – Authorises the SCML to organise and operate a game called “Instant Lottery”.
- Decree-Law no. 282/2003, of 3 November – Authorises the SCML’s Gambling Department to record and pay the prizes of lotteries and parimutuel bets through electronic distribution channels (ATM, mobile phone, phone, television, etc.) through a multi-channel platform.
- Decree-Law no. 210/2004, of 20 August, as amended by Decree-Law no. 43/2016, of 16 August – Creates the game named “EuroMillions” and allows the SCML’s Gambling Department to exclusively operate it in national territory.
- Decree-Law no. 67/2015, of 29 April, as amended by Law no. 49/2018, of 14 August – Approves the legal regime to operate land-based fixed-odds sports bets.
- Ordinance no. 550/2001, of 31 May, as amended by Ordinance no. 232/2017, of 27 July – Approves the “JOKER” Regulation.

- Ordinance no. 552/2001, of 31 May, as amended by Ordinance no. 232/2017, of 27 July – Approves the “Instant Lottery” Regulation.
- Ordinance no. 39/2004, of 12 January, as amended by Ordinance no. 189/2021, of 10 September – Approves the “Totobola” Regulation.
- Ordinance no. 1267/2004, of 1 October, as amended by Ordinance no. 232/2017, of 27 July – Approves the “EuroMillions” Regulation.
- Ordinance no. 102/2011, of 11 March, as amended by Ordinance no. 207/2021, of 15 October – Approves the “Totoloto” Regulation.
- Ordinance no. 173/2015, of 8 June, as amended by Ordinance no. 288/2023, of 22 September – Approves the land-based Fixed-odds Sports Bets Regulation.
- Ordinance no. 227/2016, of 25 August, as amended by Ordinance no. 232/2017, of 27 July – Approves the “TOTOSORTEIO” Regulation.
- Ordinance no. 136/2017, of 12 April – Establishes the requirements and conditions necessary for the setting up, operation and monitoring of electronic bingo in its different modalities and approves the rules on the awarding of national bingo prizes.

Laws relating to AML, data protection, advertising and consumer protection also have a great relevance in this sector.

## 2 Application for a Licence and Licence Restrictions

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

### A. Land-Based Gambling

Land-based gambling is carried out through the awarding of a concession agreement following a public tender procedure.

### B. Online Gambling

The SRIJ is the entity responsible for issuing and awarding the online gaming licence. The procedure for awarding the licence involves filling in an application form and attaching all the necessary documentation to demonstrate compliance with the eligibility requirements.

The SCML operates, on an exclusive basis, the state-run games.

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

### A. Land-Based Gambling

A public tender is launched to select the entity that will operate one of the existing gaming areas in Portugal, which will include the relevant information regarding the concession.

### B. Online Gambling

The licensing process has the following stages:

1. Collecting of necessary information/documentation to instruct the application for the issuance of the online gaming and betting licence.
2. Filing the application for the issuance of the online gaming and betting licence before the SRIJ.
3. The SRIJ issues a preliminary decision.
4. The SRIJ notifies the applicant of the final decision and issues the licence.

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

### A. Land-Based Gambling

A public tender is launched to select the entity that will operate one of the existing gaming areas in Portugal, which will include the relevant information regarding the concession, namely:

- Qualification criteria.
- Location of the casino.
- Minimum financial payment due.
- Form of payment or the amount of guarantees due.

The public tender follows the legal procedure laid down and the terms of the procedure and specifications provided for therein.

### B. Online Gambling

There are three stages in the licensing process:

- Compliance – the applicant’s good reputation, technical capacity and economic and financial capacity must be proven by submitting documents, which must be attached to the official SRIJ licensing form.
- Certification of the gambling technical system – certification reports issued by an independent testing laboratory recognised by the SRIJ must be presented, which must certify that the entire platform made available in Portugal complies with applicable laws and regulations.
- Homologation – once the above-mentioned certification reports have been validated by the Portuguese regulator, the technical team of the SRIJ will carry out tests on the applicant’s technical gaming system.
- After the three stages mentioned above, the applicant must pay a licensing fee to issue the licence and provide the responsible gaming policy and bank account identification data through which all transactions relating to online gaming and betting activity will be carried out exclusively.
- The operator is required to present one guarantee, insurance or a bank deposit (per each licence) in the total amount of €500,000 as collateral for the performance of all legal obligations (players’ liability) and one guarantee in the total amount of €100,000 as collateral for the payment of the special online gambling tax (IEJO).

**2.4 Are any restrictions placed upon licensees in your jurisdiction?**

### A. Land-Based Gambling

This is only allowed in one of the following 10 gaming zones: Azores; Algarve; Espinho; Estoril; Figueira da Foz; Funchal; Porto Santo; Póvoa de Varzim; Troia; and Vidago-Pedras Salgadas, in which the concession contract is only awarded to a single operator. Gambling can also be operated outside these zones, but only in certain limited cases determined by law, namely in places such as gambling halls (for slots), aeroplanes or ships, for example.

### B. Online Gambling

The technical gaming system must be fully compliant with the relevant Portuguese laws and regulations in order to be accepted by the SRIJ, and part of it must be maintained in Portugal by the respective online gambling operators, the so-called “entry and registry infrastructure”, which includes the gateway and the safe. Operators are obliged to comply

with the requirements of good reputation and technical, economic and financial capacity laid down by law at all times after the licence has been issued. In the event of non-compliance with any of these requirements, the licence may be suspended or revoked.

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

#### A. Land-Based Gambling

The public tender for the award of the concession contract will set the duration and the conditions applicable to its renewal. Concession contracts are generally long-term contracts, which can be suspended or revoked in the event of non-compliance.

#### B. Online Gambling

Licences are valid for three years and can be renewed for equal periods of three years once their term expires. The licence renewal procedure entails submitting updated versions of the documents delivered in the first phase of the licence issuance procedure as mentioned above. The SRIJ can suspend or revoke the licence in cases of non-compliance (namely, non-compliance related to good reputation and technical, economic and financial capacity).

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

Operators must promote gambling in a responsible manner, providing mechanisms for reflection, self-exclusion, and wager and deposit self-limitation.

Generally, the rules and principles regarding land-based games of chance, bingo games offered outside the gaming zones and online gambling and betting are the same. The main objective of these rules is the protection of minors and vulnerable persons and to ensure compliance with mandatory responsible gambling obligations. For example, it is forbidden to associate gambling with youth culture or with public or fictional personalities who might be sought out by children or young people. In addition, advertising for events attended by minors may not contain any reference to gambling. Furthermore, advertising must never present gambling as a solution to financial problems, an alternative to work, a way to achieve financial security or easy profits.

**2.7 What are the tax and other compulsory levies?**

The taxation of gambling income varies in Portugal depending on the type of gambling, the quantity of income, and the location of the activity (for land-based gaming).

According to the geographic gambling area and the amount of money, a special gambling tax (IEJ) is levied on land-based casino games. Tax rates range from 2.5% to 35% based on gross gambling revenue.

Stamp duty is charged on bingo (at a rate of 25%) and state-run games (at a rate of 4.5% added to the wager and 20% added if the prize exceeds €5,000; the SCML includes the 20% added to the player reward if it exceeds €5,000).

Online gambling is subject to the IEJO, and the tax rate only varies according to the nature of the game. In games of chance, payouts are made monthly at a rate of 25% of the

total gross revenue for the previous month. Fixed-odds sports wagers are settled monthly at an 8% rate based on the total turnover from the previous month.

Online players' winnings are not taxed. The payment of corporate tax, sales tax or stamp duty is not applicable to operators.

**2.8 What are the broad social responsibility requirements?**

The legislation explicitly stipulates that in order to operate legally, gaming and betting operations must maintain their integrity, dependability and security, and they must also take into account how sophisticated the activity is. Additionally, it is important to encourage the development of codes of behaviour and the transmission of best practices, as well as awareness-raising and educational initiatives.

Operators must create a strategy and put policies in place to ensure responsible gambling, give the general public – specifically, players – the information they need, and encourage responsible, moderate and non-compulsive behaviour. These policies must cover the following, along with any additional items the operators may choose to add:

- An overview of the operator's informational practices, the online gaming and betting they provide, and how the public and players can access these services. A persistent message about responsible gambling should be visible to players at all times.
- A policy of information and communication to the player about responsible gambling behaviour and the risks of gambling dependency and addiction.
- The protective measures taken by the operator to shield children, weaker individuals, and people who have chosen to forgo gaming from accessing gambling and betting activities.
- The tools at players' disposal that enable them to cap their wagering quantities.
- Information on self-exclusion tools and how to use them.
- The player has access to complaint procedures.

**2.9 How do any AML, financial services regulations or payment restrictions restrict or impact on entities supplying gambling? Does your jurisdiction permit virtual currencies to be used for gambling and are they separately regulated?**

Portugal implemented the European Directive on countering the use of the financial system for the funding of terrorism or money laundering, which imposed additional regulations on operators of land-based and online gambling, with a focus on player identity verification. Operators are required to notify the DCIAP (Central Department of Criminal Investigation and Prosecution), the UIF (Financial Information Unit), and then the SRIJ of any suspicious activities discovered on player accounts that appear to be money laundering or terrorism financing.

Virtual assets are not permitted for gambling activities. For land-based gambling under the Gambling Law, gambling may only take place with the use of fiat currency in Portuguese territory, which may nonetheless be represented by cards or chips that represent such fiat currency, issued by the concessionaire (subject to prior authorisation from the SRIJ) and redeemable at par value (see article 59 of the Gambling Law). Similarly, for online-based gambling, only electronic payment instruments that use currency that is legal tender in Portugal are allowed.

These must be issued by duly authorised payment service providers (see article 42 of the Legal Framework for Online Gambling and Betting). Activities with virtual assets are regulated under the AML/CFT framework, specifically Decree-Law no. 83/2017, of 18 August, which, among other things, imposes an obligation of prior registration with the Bank of Portugal for entities providing relevant services from Portugal (VASPs), namely those related with the exchange of virtual assets for fiat currency, the exchange between different virtual assets, the transfer of virtual assets between wallets and services of safekeeping, or safekeeping and administration.

### 3 Online Gambling

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

The legal framework regulates all operations of games of chance, fixed-odds sport bets, totalisator/parimutuel and fixed-odds horse racing bets that are based in Portugal, whether they are conducted remotely, through electronic means, IT, telematics or interactive media, or by any other means (online gambling and betting). The relevant regulations outline some special rules that are applicable to goods like mobile phones. Even if only a portion of the licensed operator's platform is situated elsewhere (so long as the gateway and safe are both in Portugal), the operator is still required to at all times to abide by the rules and legislation that are relevant to the licensed website.

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

The applicable law stipulates that the SRIJ may inform ISPs (internet service providers) in order for them to comply with the SRIJ's orders to prevent access to, availability of and use of such an illegal offer no later than 48 hours following the SRIJ's notification that remote gambling and betting are being offered by an entity that is not legally qualified to do so.

### 4 Enforcement Powers/Sanctions

#### 4.1 Who is liable under local law/regulation?

According to the applicable law, anyone (individuals or legal companies) who offers, promotes, organises or agrees to illegal gaming is accountable. Both carelessness and attempt are prohibited.

#### 4.2 What form does enforcement action take in your jurisdiction?

The primary criminal offence for land-based gambling operators is operating outside of an authorised location, which carries a maximum sentence of two years in prison and a maximum fine of 200 daily units. Additionally punishable by imprisonment are forced gambling, manipulative gambling and fraudulent gambling. Said operators may be liable to administrative sanctions, including the imposition of fines for violating administrative obligations.

Failure to comply with any requirement under the main law (RJO) for online gambling may result in warnings, mandatory financial penalties or the imposition of an administrative fine by the SRIJ, in addition to being a criminal offence punishable by up to five years in prison or a penalty fine of up to 500 daily units. These fines can range from €5,000 to €1 million, or 10% of the offender's turnover if that turnover exceeds €1 million, depending on the severity of the offence (small, serious or very serious).

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

Since the decisions to issue fines are kept confidential, it is impossible to gauge the SRIJ's willingness to enforce. Although the regulator may make a ruling public as a supplementary punishment, it is not compelled to do so, and there have never been any known instances to date. Nevertheless, some of the sanctions that the SRIJ may impose, such as suspending or revoking licences for gambling operations, explicitly call for the public disclosure of such a judgment. For land-based or online operations, no such rulings have been posted on the SRIJ's website.

### 5 Anticipated Reforms

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

In 2023, SRIJ approved Regulation no. 308/2023, of 13 March, which approved the rules for implementing the new game named "Loot or Crash". As at July 2024, there are two operators already licensed to explore this type of online betting. In addition, the SRIJ has been involved in the fight against illegal gambling, with an increase in complaints against illegal gambling sites and criminal complaints against those who advertise these illegal sites.





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Her experience also covers digital tax matters, specifically in the areas of online gambling tax and cryptocurrencies tax advice in Portugal and DLT (distributed ledger technology).

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**Ricardo Henriques** is a Partner at Abreu Advogados whose practice focuses particularly on technology law in Portugal and international markets, on matters such as software licensing, compliance projects regarding emerging technologies and issues related to e-commerce. He has also been working on several General Data Protection Regulation ("GDPR") implementation projects and advised on transactions and outsourcing projects on an ongoing basis.

Ricardo's expertise is highly sought after by international clients, from start-ups to the largest online gambling companies, covering software developers to tech and media giants.

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Abreu Advogados is a big four independent law firm with over 30 years of experience in the Portuguese market, navigating in tomorrow's sectors and industries. As a full-service law firm, Abreu Advogados is recognised as the 11<sup>th</sup> fastest-growing law firm in Europe by The Lawyer with 51% growth in five years.

Abreu Advogados continuously attracts strategic opportunities for its clients in key areas such as Corporate and M&A, Tax, Litigation and Competition. The firm invests in multidisciplinary teams that tackle increasingly complex transactions with cost-effective solutions and anticipate clients' needs with a business-oriented vision.

Either from Portugal or internationally, Abreu Advogados is chosen to provide legal advice in international transactions across Portuguese-speaking African countries, particularly Angola and Mozambique.

The team holds a high degree of specialisation in key industries for Portuguese and African economies, such as Energy and Natural Resources, Real Estate, Banking, Technology, Life Sciences, Projects, Tourism and Hospitality, having dedicated key partners by sectors.

Considered a leading tech firm in the Finance, Fintech and Telecommunication, Media and Technology ("TMT") areas, its teams have analysed the consequences not yet addressed of different corporate models related to cryptocurrency and blockchain.

Abreu Advogados helps to find solutions that ensure compliance with the applicable legislation on data protection and cybersecurity. The TMT team

manages projects aimed at verifying compliance with the GDPR and other applicable legislation, at assessing impacts on personal data protection, as well as at the assessment of cybersecurity-associated risks, both from a strictly legal perspective and from a technical perspective.

Abreu Advogados is also recognised for its work with Private Clients. In July 2021, Abreu Advogados was placed in Band 1, both at a team and individual level, in Private Wealth Law by Chambers & Partners, becoming the only independent Portuguese law firm to accomplish such milestone.

For the past 20 years, Abreu Advogados's ESG team has been an enabler of the sustainable transformation of companies developing the competitive advantages of becoming a sustainable, purpose-driven business.

Abreu Advogados is committed to setting the future in progress.

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**Gambling 2025** features 38 Q&A jurisdiction chapters covering key issues, including:

- Relevant Authorities and Legislation
- Application for a Licence and Licence Restrictions
- Online Gambling
- Enforcement Powers/Sanctions
- Anticipated Reforms