

• ANNUAL REPORT • UPDATED 9 AUG 2026

The State of iGaming 2026

The regulatory year in data. Every figure below is computed from our own maintained, primary-sourced records – market status, tax and rule changes across 35 jurisdictions – so this is a reading of the rules, not a market-size forecast. Non-promotional. 18+.

35

jurisdictions tracked

27

fully regulated

20%

median headline GGR tax

27

rule changes logged in 2026

8

coming into force

• §01

The regulatory map

Where each tracked market sits – and how fast the map is filling in.

Of the 35 jurisdictions we track, **27 run a fully regulated market**, 3 are mid-transition and 5 are only partially regulated. The direction of travel is unmistakable: **10 of today's regimes began in the last five years** and 18 in the last ten, against a field whose oldest licensing framework dates to 1983. Regulation is the norm now, not the exception — but “regulated” spans everything from open licensing to state monopolies and near-total prohibition.

27

3

5

● Regulated 27 ● Transitioning 3 ● Partially regulated 5

Jurisdiction	Region ↑	Regulator	Status	Since
 South Africa	Africa	NGB	Partial	2004
 Australia	Asia-Pacific	ACMA	Partial	2001
 Philippines	Asia-Pacific	PAGCOR	Regulated	1983
 Gibraltar	Europe (British Overseas Territory)	GGD	Regulated	2025
 Belgium	Europe (EU)	Gaming Commission	Regulated	1999
 Czechia	Europe (EU)	MF CR	Regulated	2017
 France	Europe (EU)	ANJ	Partial	2010
 Germany	Europe (EU)	GGL	Regulated	2021
 Greece	Europe (EU)	HGC (EEEP)	Regulated	2011
 Ireland	Europe (EU)	GRAI	Transitioning	2024
 Italy	Europe (EU)	ADM	Regulated	2011
 Malta	Europe (EU)	MGA	Regulated	2018
 Netherlands	Europe (EU)	KSA	Regulated	2021
 Portugal	Europe (EU)	SRIJ	Regulated	2015
 Romania	Europe (EU)	ONJN	Regulated	2015
 Spain	Europe (EU)	DGOJ	Regulated	2011
 Brazil	Latin America	SPA/MF	Regulated	2025
 Colombia	Latin America	Coljuegos	Regulated	2016
 Denmark	Nordics	Spillemyndigheden	Regulated	2012
 Finland	Nordics	Poliisihallitus	Transitioning	2017
 Norway	Nordics	Lotteritilsynet	Partial	2023

			REGULATOR		
	Sweden	Nordics	SGA	Regulated	2019
	Ontario (Canada)	North America (Canada province)	AGCO	Regulated	2022
	Connecticut	North America (US state)	DCP	Regulated	2021
	Delaware	North America (US state)	DE Lottery	Regulated	2013
	Michigan	North America (US state)	MGCB	Regulated	2021
	Nevada	North America (US state)	NGCB	Partial	2013
	New Jersey	North America (US state)	DGE	Regulated	2013
	Pennsylvania	North America (US state)	PGCB	Regulated	2017
	Rhode Island	North America (US state)	RI Lottery	Regulated	2019
	West Virginia	North America (US state)	WV Lottery	Regulated	2018
	Alderney	Offshore (British Isles)	AGCC	Regulated	2000
	Isle of Man	Offshore (British Isles)	GSC	Regulated	2001
	Curaçao	Offshore / Caribbean	CGA	Transitioning	2024 (LOK); offshore licensing since 1996
	United Kingdom	United Kingdom	UKGC	Regulated	2007

The tax landscape

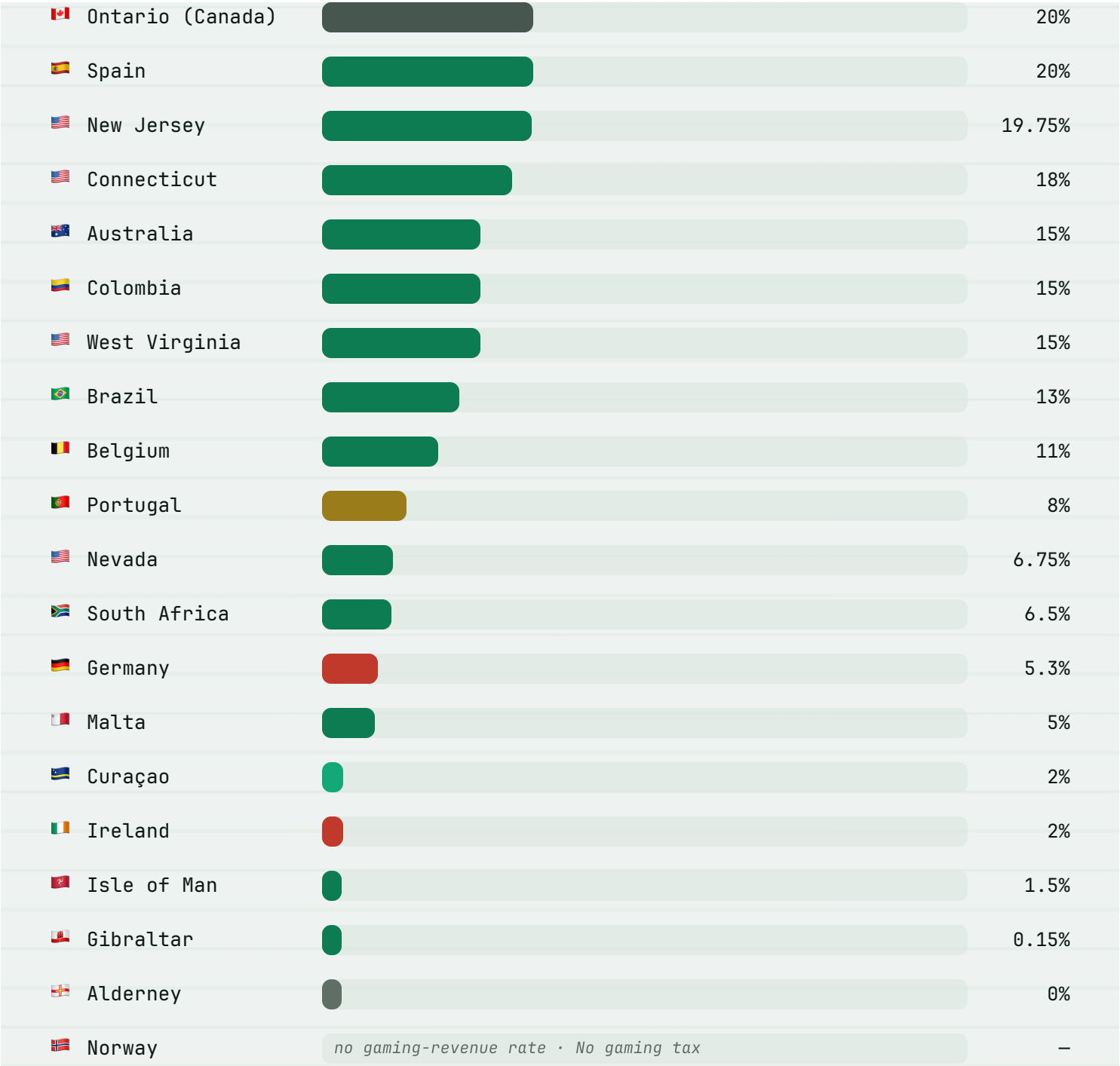
What the state takes, market by market.

Across the 33 markets with a numeric headline rate, the **median tax on gross gaming revenue is 20%**, but the spread is enormous — from **0.1% (Gibraltar)** to **61% (Rhode Island)**. The headline number rarely tells the whole story: several regimes stack a turnover levy, licence fees and local taxes on top, and a handful tax stakes rather than revenue, which bites far harder than the percentage suggests.



Bars are coloured by **tax base**. Heights are not directly comparable across colours – a rate on turnover and a rate on GGR measure different things. That non-comparability is the point.





§03 What changed in 2026

27 dated changes this year, of 127 on the record.

26 Regulatory 1 Advertising

2026-07-27

Brazil

REGULATORY

SPA opened a 45-day public consultation (27 July to 9 September 2026, via Brasil Participativo) on a draft ordinance setting the rules and conditions for authorising commercial fixed-odds betting operations.

2026-07-23

REGULATORY

 United Kingdom

Evolution Malta Holding Ltd fined GBP 4.75m by the Gambling Commission for supplying online games to unlicensed businesses

2026-07-17

REGULATORY

 Brazil

Advertising ordinance (Portaria SPA/MF no 1.964, published 10 July 2026) took effect: every fixed-odds betting advert must carry a rotating harm warning occupying at least 10% of its area, misleading and specialist-endorsement ads are barred, and advertising aimed at under-18s is deemed abusive

2026-07-13

REGULATORY

 Brazil

Beneficiaries of federal debt-relief programmes (Novo Desenrola Brasil, Desenrola Adimplentes, Fies Empreendedor) barred from fixed-odds betting, with operators required to block their registration (Portaria SPA/MF no 2.066 and Instrucao Normativa MF no 21, 13 July 2026)

2026-07-07

REGULATORY

 United Kingdom

Gambling Commission set out a staged rollout of Financial Risk Assessments: Stage 1 (largest operators) triggers at GBP 5,000 net deposit in 24 hours for over-25s (GBP 2,500 for under-25s), with intended final thresholds of GBP 1,000 in 24 hours or GBP 3,000 in 90 days, assessed frictionlessly via credit reference agencies - announced, start date to be confirmed

2026

REGULATORY

 Connecticut

Online casino tax rises from 18% to 20% in the sixth year after launch (~late 2026) per PA 21-23 section 17

The full, filterable record — every change, dated and sourced — lives in [The Ledger](#).

2026-09-30

United Kingdom

New remote 'deposit limit' requirements (RTS 12) take effect, extended from 30 June 2026: operators must offer a gross deposit limit based solely on money paid in, reserve the term 'deposit limit' for that form, and give it at least equal prominence to other financial limits

2026-10-01

Malta

Consolidated gaming-tax and VAT framework takes effect: the gaming tax and gaming-device levy are merged into a single gaming-tax structure classified by game type for operators serving Malta-based players, with clarified VAT treatment (published 1 April 2026)

2026-12-01

Ireland

In-person betting licences begin; legacy permissions end

2027-03-25

Spain

Cross-operator joint deposit limits take effect (Real Decreto 520/2026, published 25 June 2026): a national system aggregates a player deposits across all licensed operators, with default ceilings of EUR 700 per day, EUR 1,750 per week and EUR 3,300 per four-week period that the player can lower or raise

2027-07-01

Finland

Gambling Act enters into force in full; licensed online betting and casino market opens; Veikkaus loses online exclusivity

2027

United Kingdom

Remote General Betting Duty announced to rise from 15% to 25% from April 2027 (land-based, horse-racing and pool bets carved out at 15%)

2028

Belgium

Phased advertising restrictions continue; sports-shirt/stadium sponsorship being phased out through 2025-2028.

2028

Belgium

Belgium: all sports shirt/jersey and sports sponsorship advertising banned from 1 January 2028.

The number the industry rarely leads with

• §05

Why the rules exist – the cited prevalence of gambling harm.

ADULTS WORLDWIDE
EXPERIENCING ANY-RISK
GAMBLING

≈ 448.7 million

The Lancet Public Health,
'The Lancet Public Health
Commission on gambling' ↗

ADULTS WORLDWIDE WITH
GAMBLING DISORDER OR
PROBLEMATIC GAMBLING

≈ 80 million

The Lancet Public Health,
'The Lancet Public Health
Commission on gambling' ↗

GAMBLING DISORDER AMONG
PEOPLE WHO USE ONLINE CASINO
/ SLOT PRODUCTS

15.8% of adults · 26.4% of
adolescents

The Lancet Public Health,
'The Lancet Public Health
Commission on gambling' ↗

GAMBLING DISORDER AMONG
PEOPLE WHO BET ON SPORTS

8.9% of adults · 16.3% of
adolescents

The Lancet Public Health,
'The Lancet Public Health
Commission on gambling' ↗

All figures on this page are our editorial reading of primary sources, dated and linked. See the full set on [the statistics page](#). This is not investment or legal advice, and the tax and status figures are teaching summaries — always confirm against the named regulator before you rely on them.

• KEEP THE RECORD

The rules keep changing. We keep the record.

A short, cited email when the rules change — and next year's State of iGaming in your inbox first. Independent, 18+, no hype.

The iGamer Briefing

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Computed from iGamer's maintained records · figures as of 9 August 2026 · maintained by Vadym Zelinskyi.