

International Comparative Legal Guides

Gambling 2026

A practical cross-border resource to inform legal minds

12th Edition

Contributing Editor:
Chris Elliott
Wiggin LLP



iclg

glg Global Legal Group

IMGL
INTERNATIONAL MASTERS
of GAMING LAW

Introductory Chapter

1 Interesting Times
Marc W. Dunbar, International Masters of Gaming Law

Q&A Chapters

4	Argentina Tomás Enrique García Botta, MF Estudio – Abogados	110	Israel Jacob (Koby) Sarov & Ido Nahon, Firon Law Firm
10	Australia Julian Hoskins, Daniel Lovecek, Bree Ryan & Alexander Norrish, Senet	115	Japan Masayuki Fukuda, Nagashima Ohno & Tsunematsu
21	Austria Thomas Talos & Nicholas Aquilina, BRANDL TALOS	122	Macau Pedro Cortés, Lektou
29	Belgium Pieter Paepe, EDSON	130	Malta Reuben Portanier & Dr. Terence Cassar, GTG
36	Brazil Luiz Felipe Maia, Flavio Augusto Picchi & Débora Cunha Romanov, Maia Yoshiyasu Advogados	136	Netherlands Dr. Alan Littler & Justin Franssen, Franssen Tolboom Attorneys at Law
44	Czech Republic Robert Skalina, WH Partners	143	New Zealand Julian Hoskins, Daniel Lovecek, Bree Ryan & Alexander Norrish, Senet
53	Denmark Nina Henningsen, Mazanti-Andersen	151	Norway Alexander Mollan & Brede A. Haglund, Brækhus Advokatfirma
61	Finland Minna Ripatti & Laura Liehu, Legal Gaming Attorneys at Law	156	Poland Ewa Lejman, WH Partners
66	Germany Dr. Joerg Hofmann, Dr. Matthias Spitz & Michelle Hembury, Melchers Law Firm	163	Portugal Alexandra Courela, Ricardo Henriques & Matilde Carvalho e Cortinhal, Abreu Advogados
74	Greece Maria Tranoudi & Dimitris Emvalomenos, Bahas, Gramatidis & Partners LLP	170	Romania Mihai Fifoiu, Lucian Barbu & Laurentiu Neacsu, Nestor Nestor Diculescu Kingston Petersen (NNDKP)
80	Hungary Viktor Radics, Marcell Valastyán & András Nemescsói, DLA Piper Hungary	180	Slovenia Jan Sibinčič, Dr. Anja Strojin Štampar & Sandra Bertoncelj, Sibinčič Novak & Partners
87	India Shreya Suri, Naqeeb Ahmed Kazia, Abhijit Chakrabarti & Aditya Subarno, CMS INDUSLAW	186	South Africa Garron Whitesman, Whitesmans
104	Isle of Man Claire Milne & Sophia Howell Evans, Appleby (Isle of Man) LLC	193	Spain Patricia Lalanda Ordóñez, Fernando A. Martín Martín & Cristina Romero de Alba, LOYRA Abogados

Q&A Chapters Continued

199	Sweden Maria McDonald & Karl-Oskar Hokkanen, Nordic Legal	232	USA – Nevada Karl F. Rutledge & Glenn J. Light, Womble Bond Dickinson US LLP
207	Switzerland Dr. Andreas Glarner & Stefan Keller, MME Legal Tax Compliance	238	USA – New Jersey Jeremy Kleiman & Ariana LoGiudice, Saiber LLC
212	United Kingdom Chris Elliott & Rawa Kaftan, Wiggin LLP	244	USA – Virginia Jason C. Hicks & Ian Dickinson, Womble Bond Dickinson US LLP
218	USA – Illinois Paul T. Jenson, Erin Lynch Cordier, Anne Kremer & Alexandra Van Dusen, Taft Stettinius & Hollister LLP	251	USA – Washington, D.C. Whitney Fore, David Ward & Kady Hammer, ZwillGen PLLC
226	USA – Mississippi Scott E. Andress, Balch & Bingham LLP		

Spain

LOYRA Abogados



Patricia
Lalanda
Ordóñez



Fernando A.
Martín Martín



Cristina
Romero de
Alba

1 Relevant Authorities and Legislation

1.1 Which entities regulate what type of gambling 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)	The Directorate General for the Regulation of Gambling (<i>Dirección General de Ordenación del Juego</i> – “DGOJ”), part of the Ministry of Social Rights, Consumer Affairs, and the 2030 Agenda.	The relevant authority within the competent Autonomous Region, of which there are 17 plus the Autonomous Cities of Ceuta and Melilla.
	Poker		
	Bingo		
Betting	Betting		
	Sports/horse race betting (if regulated separately to other forms of betting)	DGOJ.	The relevant authority within the competent Autonomous Region, of which there are 17 plus the Autonomous Cities of Ceuta and Melilla.
Betting	Fantasy betting (payment to back a ‘league’ or ‘portfolio’ selection over a period of time, for example in relation to sport)	Not regulated yet; however, some forms have been considered pool betting.	Not regulated yet.

Relevant Product	Who regulates it in online form?	Who regulates it in land-based form?
Lotteries	Lotteries	The Spanish state. Only in Catalunya. The relevant authority within the competent Autonomous Region.
Social/ Skill/ Sweepstakes arrangements	“Social” gaming with no prize in money or money’s worth	Not regulated if the game or model does not have the elements of “wager”, “prize” and “cash”.
	Sweepstakes models (such as free-to-play casino games with prizes)	
	Skill games and competitions with no element of chance	

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.

In Spain, gambling activities are divided into: (1) “public gambling”, a State monopoly managed by *Sociedad Estatal Loterías y Apuestas del Estado* (“SELAE”) and *Organización Nacional de Ciegos Españoles* (“ONCE”), offering deferred lottery games and pool betting; and (2) “private gambling”, operated by licensed private entities and subject to stringent regulation. The Autonomous Regions (*Comunidades Autónomas*) (“Regions”) regulate, authorise, tax and supervise private and public gambling within their territories. The DGOJ, under the Ministry of Consumer Affairs, regulates, authorises, supervises and penalises State-wide gambling

activities. “Gambling” is defined as risking money/economic value on uncertain outcomes dependent on chance, transferring these sums between participants. Any activity fitting this definition is subject to specific gambling legislation; social games without cash prizes are excluded. Both land-based and online gambling are subject to environment, zoning, advertising and anti-money laundering (“AML”) laws, in addition to specific gambling regulations and taxes.

Land-based gambling

Each Region in Spain has its own regulatory framework for various gambling activities, including:

- **Casinos:** Licensing is typically granted through public tenders, considering investment, suitability, location and job creation. The number of casinos and operators is usually limited. Integrated resort-type casinos are specifically regulated in Madrid and Catalunya.
- **Bingo halls:** Operation is regulated through licensing, registration and financial guarantees. Electronic and inter-connected bingos are also regulated in several Regions. Bingo halls may operate Type B machines under certain conditions.
- **Sports betting:** Regulation varies across Regions, with sports betting terminals only permitted in certain gambling locations.
- **Gambling machines:** Manufacturers and distributors must comply with legislation regarding machine characteristics, wagers, prizes and location. Registration and approval of machines and operators are required. Regulations also exist on the types of locations and number of machines permitted. Machine types include A (amusement only), B (amusement with prize) and C (casino-type). Multi-position machines and linked machines are allowed in certain locations, offering larger prizes.
- **Gambling arcades:** Operation requires registration, a specific licence, financial guarantees, municipal licences and communication of any changes to the gambling authority.
- **Regional lotteries:** Regions may regulate lotteries within their territories. Currently, only Catalunya has regulated lotteries.

Online gambling operations – State level

Online gambling is regulated by Law 13/2011, of 27 May 2011, on the regulation of gambling (“Law 13/2011”), which applies to the offering of gambling via interactive means both from Spain and to Spain.

There are three types of general licences: “bets”, “contests”; and “other games”. In addition, the online gambling verticals that can be offered via a singular licence are as follows: “bingo”; “blackjack”; “roulette”; “baccarat”; “slots”; “poker”; “complementary games”; “fixed-odds betting”; “fixed-odds sports betting”; “sports pool betting”; “fixed-odds horse betting”; “horse pool betting”; and “exchange betting”. If not comprised within the latter definitions, they cannot be offered.

Law 13/2011 has been implemented with the approval of a long set of regulations (Royal Decree 1613/2011 on technical requirements, Royal Decree 1614/2011 regulating licences, authorisations and gambling registers, Royal Decree 958/2020, of 3 November, on commercial communications related to gambling activities and Royal Decree 176/2023, of 14 March, which develops safer gambling environments), resolutions (technical, regulatory implementation, procedures and responsible gambling) and ministerial orders (one for each type of gaming vertical, i.e., singular licences). The DGOJ

grants the relevant licences following a public call for applications. The procedure may be opened *ex officio* or at the request of the interested party, in which case at least 18 months must elapse from the date of the previous call.

Three tenders have been called to date. The last tender was called on 17 December 2017. There has not been any call for tender since then.

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?

Please see question 1.2 above.

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

Licences are granted by compliance with a certain framework that is predefined in applicable laws and regulations (from the competent Regions or the central State, as the case may be) and, thus, any applicant interested in the grant of a licence will know *a priori*, with a significant degree of legal certainty, if they have the capabilities (and suitability) to comply or not.

Prospective licensees, apart from specific requirements related to each type of gambling type or gambling location licence, generally need to meet the following conditions: (1) personal compliance requirements; (2) registration with the relevant gambling registry; (3) deposit of financial guarantees; and (4) compliance with tax and social security obligations.

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

Land-based gambling

Please see question 1.2 above.

Online gambling – State level

As described above, at least two licences must be applied for (general and singular licence). General licences are granted via an open public tender (no limited number of licences, to date) that contains requirements regarding technical, financial, reputational compliance, software security and reliability requirements, and anti-fraud and AML requirements. A company that seeks to obtain a licence must, among many other requirements, be a *Sociedad Anónima* or an analogous type of company in a European Economic Area (“EEA”) Member State (“MS”), with the company address in an EEA MS, which has the sole corporate purpose of organising, marketing and operating gambling activities.

- Process financial obligations: among others, meeting the fees related to the regulated gambling activity, which are: €38,000 for technical reports; €2,500 for registering each licence; and €10,000 for each gambling licence.
- Technical obligations: among others, creating a specific website under an “.es” domain; redirecting to the specific website under an “.es” domain; and implementing an internal monitoring system to capture and register gambling operations and financial transactions in Spanish territory.

- Timing: once the application is submitted, there is a maximum period of six months to award the licence (or not). This term can be increased due to certain legal circumstances. Licences will be granted provisionally and from this moment, gambling operation may begin, with the commitment to submit, within a period of four months, the final report of the gambling technical systems certification.

A guarantee in cash, real estate mortgage, insurance or security for an amount of €2,000,000 for general betting and other games licences, or €500,000 for contest general licences, must be set. The amount of the guarantees is reduced from year two onwards.

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

Land-based gambling

(i) Licences for land-based gambling differ by activity and Region. Gambling arcades may be indefinite (e.g., Andalusia) or limited to 10 years (e.g., Canary Islands). Bingo halls may also be indefinite or up to 30 years (e.g., Andalusia, depending on when granted), or 10 years (e.g., Canary Islands, Valencia). Sports betting licences range from five years (Madrid, Canary Islands) to 10 years (Valencia, Basque Country) or may be indefinite (Andalusia).

(ii) All licences are subject to review, suspension or revocation for non-compliance and require timely renewal applications.

Online gambling – State level

General licences: valid for 10 renewable years. Singular licences: valid for three to five years, depending on the type of game. The licences will be annulled in the following cases: a) by express waiver from the licence holder; b) if the validity period elapses; and c) by termination by the DGOJ for several reasons.

Regulators supervise, inspect and monitor licensed gambling operators as to their compliance with licensing requirements, and respond to breaches by giving directions, imposing penalties or, at the limit, revoking the gambling operator's licence.

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

Common restrictions on land-based and online gambling

There are certain groups of people who are restricted from gambling, among others: minors (under 18 years old); people who have been declared disabled by law or judicial resolution; and people who have voluntarily requested that their access to gambling be prohibited.

Depending on the Region, gambling premises can be limited in number (e.g., Basque Country, Catalunya or Galicia). Additionally, all Spanish Regions have set minimum distances between some types of gambling premises and between gambling premises and educational centres. Likewise, the opening hours are different depending on each Region and on each type of gambling facility. This is also the case for bingo halls, which are subject to regulations on size, number, location and opening hours, depending on the regulations of the Regions. Currently, credit to gambling patrons is generally prohibited under Spanish law.

Online gambling

Only residents from the Region's territory can play on regional

online gambling webpages. State-wise, Law 13/2011 does not prohibit non-residents from playing in an ".es" gambling webpage or app against a Spaniard, but it is the operator's obligation, in compliance with other jurisdictions' gambling regulations, to block players' IPs from jurisdictions where gambling is prohibited for their residents.

Advertisements

Regarding State-wide online gambling activities, to carry out gambling activities on audiovisual programmes, news media or websites, operators must have an authorisation. The most relevant applicable regulations are: (i) Royal Decree 958/2020 on commercial communications related to gambling activities (please see question 5.1 below); (ii) general Law 34/1988, on publicity; (iii) the code of conduct of AUTOCONTROL, which is not mandatory; (iv) the existing provisions of Law 13/2011, in particular articles 7 and 8, as well as several provisions contained in regulations that develop Law 13/2011; and (v) Law 13/2022, of 7 July, on audiovisual communication. All of the regulations carry detailed limitations which are not completely straightforward and require interpretation.

At regional level, general publicity regulations also apply. Lately, gambling advertisements have been increasingly restricted by laws and implementing regulations passed by the Spanish Regions.

2.6 What are the tax and other compulsory levies?

Generally, gambling taxes are imposed on the operator, i.e., the person or entity holding the relevant gambling licence.

Gambling machine operators are required to pay gambling taxes on a quarterly basis to the Region in which the gambling machine is operated. It is an annual fixed amount that is paid that varies from Region to Region, depending on the type of machine (annual average at approximately €3,500 for machines not operated in casinos).

Casino taxes are based on a sliding scale of gross gaming revenue ("GGR") for table games activity, and machines pay the corresponding fixed tax rate. These taxes are paid quarterly. The sliding scale goes from 15% to 58% depending on the Region, and Type C machines are taxed at an annual average of €5,300 (per position) fixed rate.

Sports betting operators pay a variable tax (depending on the Region, 10%, 12%, 15% or 20% in the Region of Valencia) on GGR.

Also, gambling operators must pay certain one-off administrative taxes in relation to the grant of authorisations, installation of machines, renewals, homologation of machines, systems and gambling equipment, etc.

Gambling activities are VAT-exempt, but gambling operators must bear VAT on any other services acquired from third parties and/or offered to customers. Corporate tax (statutory rate: 25%) and Economic Activities Tax ("IAE") (depending on the municipality and particularly high in relation to casino tables) further apply to their activities and locations.

It is also relevant to consider the IAE, which is a Municipal Tax, with fixed rates for conducting land-based gaming activities. Particularly noteworthy are the rates applied per gaming machine unit, with specifically high rates applied to gaming tables in casinos.

Online gambling

Depending on the specific type of gambling activity, Law 13/2011 establishes a tax of 20% of stakes or GGR (Net Profit), defined as the total amount wagered plus any other income that would

be directly derived from the organisation or operation of the game, less the prizes paid out to players. This tax is called Tax on Gambling Activities (*Impuesto de Actividades de Juego* – “IAJ”).

Law 13/2011 was amended and now establishes that gambling operators who have their tax residence in Ceuta or Melilla and are actually located/based in these territories will be taxed at 10% instead of 20% GGR.

The IAJ must be filed and paid quarterly, within a month from the end of every quarter.

In addition, there is a yearly levy applied of 0.75 per thousand of gross operating revenue. Gambling activities are exempt from VAT.

Players' tax

Players must declare winnings from gambling in their Personal Income Tax return; however, they can also deduct losses (leveling the winnings at the maximum). Winners of lottery prizes of over €40,000 awarded by SELAE and ONCE are taxed 20% of the winnings.

2.7 What are the broad social responsibility requirements?

Gambling operators must draw up a series of measures related to mitigating the possible damaging effects that gambling may cause to persons and must incorporate the basic regulations for a responsible gambling policy. Therefore, regarding consumer protection, it is necessary to: a) pay proper attention to risk groups; b) provide the public with the information needed to make a conscious choice about their gambling activities, promote moderate, non-compulsive and responsible attitudes to gambling; and c) inform of the prohibition on participating in games by minors and persons included in the General Register of Gaming Access Bans (RGIAJ) or in the Register of People Linked to Gambling Operators, and provide self-exclusion tools.

Online gambling operators (national) and gaming operators shall establish financial limits for the deposits each participant may make daily, weekly or monthly in the different games.

2.8 How do any AML, financial services regulations or payment restrictions restrict or impact on entities supplying gambling?

Gambling operators and activities are subject to the relevant laws governing AML and terrorism prevention regulations. Law 10/2010 on prevention of money laundering and terrorism financing, as amended from time to time, and Royal Decree 304/2014, implementing the Law, include specific regulation on payment of prizes and client identification which apply to providers. In particular, AML regulations require operators to apply customer due diligence measures for prizes equal or greater than €2,500. There are specific internal control measures applicable to the payment of lottery or other gambling prizes.

2.9 Does your jurisdiction permit digital currencies to be used for gambling. Are there any specific licensing or operational requirements for operators accepting digital currencies (including cryptocurrencies)?

Online gambling accounts must be denominated in euros, with cryptocurrencies like Bitcoin only usable indirectly via licensed payment providers. Land-based gambling, defined strictly in euros, excludes crypto. Under MiCA (and since 30 December 2024), crypto services in the EU must be offered

by authorised providers, while DORA (since 17 January 2025) imposes stricter cybersecurity obligations on financial entities. In parallel, EU AML rules require crypto-asset service providers to apply full KYC/AML checks, effectively prohibiting anonymous crypto gambling. Beyond this, no EU-level gambling-specific restrictions on virtual currencies exist.

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?

Online gambling activities are defined as those games that are played with electronic, computerised, telematic and interactive means and those in which personal attendance is of an accessory nature. This scope encompasses the so-called “auxiliary terminals and machines” that are used for the organisation, operation or development of gambling activities. The latter plus the software used are understood to be part of the gambling platform and hence subject to the same gaming regulations on approval and certification. However, the process of obtaining the Regions' authorisations to install such terminals is complicated.

Licences for the offering of online gambling are intended only for Spanish or overseas-based operators – only EEA entities – that target people physically located in the Spanish territory, whether Spanish residents or foreigners.

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

State-wide online gambling is restricted to the regulated gambling verticals, previously licensed and to be offered according to the technical homologations granted, if breached sanctions are applicable, e.g., offering gambling to the Spanish territory without a licence is a very serious infringement of the law and a fine of between €1,000,000 and €50,000,000 might be imposed.

4 Enforcement Powers/Sanctions

4.1 Who is liable under local law/regulation?

Liability for gambling infringements generally falls on the operators of these activities. Third parties (e.g., athletes, coaches, referees) are liable only in exceptional cases for direct involvement. However, audiovisual/electronic communications providers, mass media, advertising agencies and advertising networks are liable for promoting unauthorised gambling. Furthermore, those facilitating gambling advertisements (e.g., affiliates) may also be sanctioned under Royal Decree 958/2020.

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

Please see question 2.4 above.

Spanish regulations classify infringements/sanctions as very serious, serious or minor, with the most serious potentially leading to licence revocation. To combat illegal gambling,

the DGOJ maintains a register of gambling websites, monitors them for activity in Spain and initiates preliminary information files based on reports/complaints. This process leads to communication with operators, evidence gathering and potential sanctions. In 2023, 240 webpages were closed and a total of 247 sanctions were imposed: 25 very serious, 25 serious and 197 minor, with a total amount of €152,815,250 from these sanctions. Furthermore, April 2017, the DGOJ established the Betting Market Global Investigation Service (SIGMA) to prevent fraud, combat match-fixing, and protect the integrity of sports and betting markets.

4.3 What steps are being taken against illegal or unlicensed gambling operators?

In the second half of 2024, the DGOJ imposed fines totalling €77,400,000 on online gaming and betting operators, bringing the year's total enforcement actions to over €142,000,000. This includes €75,000,000 in fines for very serious infringements by 14 foreign operators providing services without a licence, with individual penalties ranging from €5,000,000 to €10,000,000 for a repeat offender. These unlicensed operators were also ordered to shut down their websites and banned from operating in Spain for two years. Additionally, the DGOJ sanctioned 11 licensed operators for serious violations, resulting in a further €2,400,000 in fines.

5 Anticipated Reforms

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

Online gambling

Responsible gambling

- The Draft Royal Decree amending Royal Decree 1614/2011, which develops Law 13/2011 on gambling regulation, specifically regarding licences, authorisations and registration procedures introduces a voluntary and complementary system aimed to enhance player control, allowing participants to set a total deposit cap across all gambling operators with whom they have registered accounts. The draft is expected to be approved and published in the official Spanish State Gazette in Q3 2025, with entry into force projected after a 12-month transition.
- Royal Decree 176/2023, of 14 March, which develops safer gambling environments assigns the DGOJ the responsibility of developing a mandatory mechanism for detecting risky gambling behaviours, for use by all operators within two years. The algorithm is now developed and already subject to public consultation, with implementation expected in 2026.

Advertising

In April 2024, the Spanish Supreme Court issued Ruling 527/2024, nullifying key articles of Royal Decree 958/2020 on commercial communications of gambling activities due to a lack of legal coverage. Consequently, the Government has attempted to amend Law 13/2011. These modifications are currently proposed in Amendment 176 to the Customer Service Bill, which aims to:

- **Reinstate advertising restrictions:** Explicitly re-establish advertising, promotion and sponsorship restrictions previously outlined in Royal Decree 958/2020, including limitations on video platforms/social media, promotion to existing customers only (30+ day accounts) and prohibition of sign-up bonuses/celebrity endorsements.

- **Ban anonymous payment methods:** Prohibit the use of anonymous payment methods (prepaid cards, etc.) and require all payment methods to be registered in the player's name.
- **Regulate gambling suppliers:** Establish a DGOJ Register of Gambling Suppliers, requiring mandatory registration to combat illegal gambling. Unlicensed suppliers face penalties of €100,000–€1,000,000 in fines and/or suspension of activities if they provide to illegal operators.

The amendment is currently progressing through the parliamentary process, and it remains to be seen whether it will ultimately be approved, given the challenging parliamentary dynamics in the Spanish Congress.

Lottery

In January 2023, the DGOJ published a draft resolution outlining requirements for collaborating entities (*administraciones de lotería*) involved in the commercialisation of lottery games through electronic channels. The resolution also specifies the obligations of lottery operators regarding marketing activities carried out through these collaborating entities and their associated online platforms. The timeline for the resolution's approval is currently uncertain.

Land-based gambling

Spain's Regions continue to update their gambling regulations in line with national consumer protection priorities and new technological and social challenges. Below is a summary of the most significant projects currently under discussion.

1. **Aragon** is developing a Decree to create a General Regulation of Gambling, aiming to unify and harmonise the currently dispersed regulations into a single coherent framework.
2. **Castilla y León** is processing a Decree specifically focused on establishing regulations for sponsorship and promotion activities related to gambling within the region.
3. **Catalunya** is working on a Decree to establish new planning criteria, such as distance limits between gambling establishments and centres for vulnerable individuals. It also seeks to strengthen control over Type B machines in hospitality establishments to verify player identity and prevent access by minors.
4. **Valencian Community** is promoting four key projects that mark a change of direction from previous initiatives. These projects will update the regulations to strengthen access controls of minors and self-excluded people.
5. **Canary Islands** is progressing on two main projects: a Decree to unify the planning of the sector and an amendment to the Gambling and Betting Law to strengthen the protection of minors and vulnerable groups, limiting advertising, updating sanctions and demanding greater access controls.
6. **Madrid** is preparing an Order to regulate payment methods other than cash in gaming and betting machines, with the aim of increasing the security of operations in a responsible gaming environment.
7. **Murcia** is promoting a comprehensive reform through various initiatives. These include amending the Gambling Law to consolidate its legal framework, introducing stricter distance limits between establishments (500 metres from educational centres and 1,000 metres between establishments), a new Addiction Prevention Law and regulating electronic bingo.

(We would like to thank Carlos Lalanda for his assistance on this section.)



Patricia Lalanda Ordóñez is a Partner at LOYRA Abogados, where she leads the intellectual property, new technologies and data protection department, and her practice revolves around the latest innovative products of the gaming industry. Patricia is a lecturer on subjects such as land-based and online gaming, artificial intelligence, blockchain, cryptocurrencies and esports, in various educational centres such as the Autonomous University of Madrid, Complutense University, UNED, IE Business School and La Liga Business School. She recurrently participates in national and international conferences on tech and gambling. She frequently publishes on regulatory developments and her opinions in leading industry journals. In 2015, Patricia was awarded the title of "40 Under 40 Emerging Leader" by the American Gaming Association (*Global Gaming Business Magazine*, November 2015, Issue: Emerging Leaders). In 2024, she received the Professional Excellence Award from Azar Magazine (Random Group) and was recognised in Who's Who Legal: Sports & Gaming 2024. She is a member of the International Masters of Gaming Law (IMGL) and member of the Gaming 20/40 Committee. She is part of the working group of the Spanish Agency for the Supervision of Artificial Intelligence (AESIA). Patricia studied law at Carlos III University in Madrid and obtained her LL.M. in IP, IT and NNTT from the Autonomous University of Madrid. Although currently living in Spain, she lived and studied for six years in New York.

LOYRA Abogados

Calle Goya 15
28001, Madrid
Spain

Tel: +34 91 570 6687

Email: patricia.lalanda@loyra.com

LinkedIn: www.linkedin.com/in/patricia-lalanda-39223826



Fernando A. Martín Martín is a Partner at LOYRA Abogados with over 25 years of experience in civil law, corporate law, administrative procedural law, litigation and regulated sector laws, particularly in gambling and life sciences (cannabis industry). He began his career at JOTSA (Philipp Holzmann Group) before joining LOYRA Abogados in 1998, where he has since advised clients on complex legal matters in highly regulated industries, focusing on litigation, administrative procedures and sector-specific regulations. Fernando holds a Law degree (1990) and a Master's in Business Law (1991–1992) from the University of Navarra. He further specialised through doctoral courses at the University of Las Palmas and training at UNED.

A corporate compliance specialist, Fernando is well-versed in legal compliance, AML, responsible gaming and fraud prevention. He is also an experienced lecturer, regularly teaching Gaming Law at IE Law School.

Fernando contributes to *Chambers* publications and *Cinco Días*, sharing his insights on gambling and regulatory issues. Fluent in English, he holds a Certificate of Proficiency from the University of Cambridge.

LOYRA Abogados

Calle Goya 15
28001, Madrid
Spain

Tel: +34 91 570 6687

Email: fernando.martin@loyra.com

LinkedIn: www.linkedin.com/in/fernando-mart%C3%ADn-mart%C3%ADn-62a4543a



Cristina Romero de Alba is a Partner at LOYRA Abogados, where she leads the international practice – from there, she has led some of the landmark multi-jurisdictional M&A transactions in the gaming and betting industry across over 30 jurisdictions, advising institutional and strategic investors in this space. Cristina has wide-ranging expertise in corporate and financing deals and is a non-executive director at Omnidame, Gentoo Media and the ICRG in Las Vegas. She is a professor at the IE in Madrid teaching Gaming and Gambling Law.

LOYRA Abogados

Calle Goya 15
28001, Madrid
Spain

Tel: +34 91 570 6687

Email: cristina.romero@loyra.com

LinkedIn: www.linkedin.com/in/cristina-romero-de-alba-478b3a2

LOYRA Abogados was the first and continues to be the most specialised law and advisory firm dedicated to gaming and leisure in Latin America and Spain, having also worked in many other jurisdictions. It is proud of having retained clients ever since its establishment in 1982. The firm has advised governments and gaming companies for over three decades, aiding them in the transition from traditional brick-and-mortar casinos to the internet and technologically progressive gaming formats of today. LOYRA has highly qualified teams of lawyers that are specialised in many different practice areas, including public law, corporate advisory, tax, IP, litigation and labour law, making the firm a "one-stop shop". Due to its international practice, the firm's working languages are English, German, French, Portuguese and Spanish. LOYRA is part of the ETL group.

www.loyra.com

LOYRA
A B O G A D O S



The **International Comparative Legal Guides**

(ICLG) series brings key cross-border insights to legal practitioners worldwide, covering 58 practice areas.

Gambling 2026 features an introductory chapter and 35 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