

LICENSING COMPARISON

ANJOUAN, CURACAO,
ISLE OF MAN,
KAHNAWAKE AND
MALTA

PREPARED BY:
GLOBAL GAMING SOLUTIONS

Global Gaming Solutions

L I C E N S I N G . M A D E . S I M P L E .

ANJOUAN

Licenses Available	<ul style="list-style-type: none">• B2C - Full license• B2B - Full license
License Fees	<ul style="list-style-type: none">• B2B / B2C - From €14,650.00
How long does it take to obtain a license?	<ul style="list-style-type: none">• 5 - 10 working days
Local Taxes	<ul style="list-style-type: none">• Gaming Duty - 0%
Local Substance Requirements	<ul style="list-style-type: none">• B2C - No local substance requirements• B2B - No local substance requirements
Benefits	<ul style="list-style-type: none">• Quick process to obtain license• Cost effective in comparison to other jurisdictions• Low taxes• Crypto welcomed
Drawbacks	<ul style="list-style-type: none">• Uncertainty over credibility• Limited banking, PSP's and software options• Relatively new in terms of worldwide recognition

CURACAO

Licenses Available	<ul style="list-style-type: none">• B2C - Sublicense from Master License Holder• B2C - New license available from 1st September '23• B2B - B2B Accreditation
License Fees	<ul style="list-style-type: none">• B2B / B2C - From €7,000.00
How long does it take to obtain a license?	<ul style="list-style-type: none">• Up to 8 weeks from submission
Local Taxes	<ul style="list-style-type: none">• Corporation Tax - 0%-2%• Gaming Duty - 0%
Local Substance Requirements	<p>B2C</p> <ul style="list-style-type: none">• Curacao Company• Minimum three local staff (Not yet in force - New regulations TBC) <p>B2B</p> <ul style="list-style-type: none">• Entity from any jurisdiction
Benefits	<ul style="list-style-type: none">• Quick process to obtain license• Cost effective in comparison to other jurisdictions• Low taxes
Drawbacks	<ul style="list-style-type: none">• Uncertainty over new regulations• The new requirements state that operator require a minimum of three local staff• Limited banking, PSP's and software options

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ISLE OF MAN

Licenses Available	<ul style="list-style-type: none">• B2C - Full License• B2B - Software Supply License• B2C + Additional B2B Features - Network License• B2B - Token Based Software Supply License• B2C - Sublicense
License Fees	<ul style="list-style-type: none">• License Application Fee - £5,250.00• B2C / B2B - £36,750.00• Network License - £52,250.00
How long does it take to obtain a license?	<ul style="list-style-type: none">• From 12 weeks following submission
Local Taxes	<ul style="list-style-type: none">• Corporation Tax - 0%• Gaming Duty:<ul style="list-style-type: none">◦ 1.5% up to £20M◦ 0.5% £20M-£40M◦ 0.1% Above £40M
Local Substance Requirements	<ul style="list-style-type: none">• All licenses - Isle of Man entity• All licenses - Two local resident directors
Benefits	<ul style="list-style-type: none">• Tier-one jurisdiction - credible license• Local banking available• Low taxes• Quick process to obtain license• No barriers for payment service providers and software providers
Drawbacks	<ul style="list-style-type: none">• VAT is exempt for B2C licensed entities. As a result, a service company is required• Costs are higher than Curacao and Anjouan• Substance considerations required for IP being held in the Isle of Man

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KAHNAWAKE

Licenses Available	<ul style="list-style-type: none">• B2C - Client Provider Authorisation• B2B - Casino Software Provider Authorisation
License Fees	<ul style="list-style-type: none">• B2B / B2C - From \$60,000.00
How long does it take to obtain a license?	<ul style="list-style-type: none">• Up to 12 weeks from submission
Local Taxes	<ul style="list-style-type: none">• Gaming Duty - 0%
Local Substance Requirements	<ul style="list-style-type: none">• B2C - No local substance requirements• B2B - No local substance requirements
Benefits	<ul style="list-style-type: none">• Quick process to obtain license• Low taxes• Does not require local substance
Drawbacks	<ul style="list-style-type: none">• Limited banking, PSP's and software options• Less credibility compared to other licenses• First year costs are higher than other jurisdictions

MALTA

Licenses Available	<ul style="list-style-type: none">• B2C - Gaming Service License• B2B - Critical Gaming Supply License
License Fees	<ul style="list-style-type: none">• License Application Fee - €5,000.00• B2B - From €25,000.00• B2C - From €25,000.00
How long does it take to obtain a license?	<ul style="list-style-type: none">• Minimum six months
Local Taxes	<ul style="list-style-type: none">• Corporation Tax - 35% with potential to be reduced to 5%• Compliance Contribution - Between 0.4% - 5% dependent on license type X revenue X players based in Malta
Local Substance Requirements	<ul style="list-style-type: none">• All licenses - Malta entity;• One local director and company secretary
Benefits	<ul style="list-style-type: none">• Tier-one jurisdiction - credible license• Malta is in the EU• No barriers for payment service providers and software providers• Low taxes• Professional local workforce
Drawbacks	<ul style="list-style-type: none">• Costs are significantly higher in comparison to other jurisdictions• Local banking difficult to secure• Minimum of six months to obtain license and it can take much longer in some cases

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The logo is contained within a white rectangular border. It features the company name in a bold, sans-serif font, with a tagline in a smaller, all-caps font below it.

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