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## Preamble

## Objectives

Objective 1: Strengthening player protection  
 Objective 2: Combating illegal gambling  
 Objective 3: Support for player protection and market monitoring

## Content

The proposed legislation primarily comprises the following measures:

Measure 1: Strengthening player protection in legal gambling  
 Measure 2: Combating illegal online gambling  
 Measure 3: Combating illegal land-based gambling  
 Measure 4: Financing player protection and market monitoring

## Material impacts

The proposed legislation has a material impact in the following impact category(ies):

Financial impacts

Companies

Consumer protection

Equality

Overall economy

## Financial impacts on the federal budget and other public budgets

Financing budget for the first five years

| in thousands of EUR                        | 2026     | 2027          | 2028           | 2029           | 2030           |
|--------------------------------------------|----------|---------------|----------------|----------------|----------------|
| Net federal financing                      | 0        | 15 406        | 77 344         | 95 829         | 100 950        |
| Net financing provinces                    | 0        | 3 162         | 27 407         | 37 948         | 44 272         |
| Net financing municipalities               | 0        | 1 812         | 15 705         | 21 746         | 25 370         |
| Net financing social security institutions | 0        | 0             | 0              | 0              | 0              |
| <b>Total net financing</b>                 | <b>0</b> | <b>20 380</b> | <b>120 456</b> | <b>155 523</b> | <b>170 592</b> |

## Relationship with European Union legislation

The proposed legislation does not fall within the scope of European Union law.

## Special features of the standardisation procedure

Completed information procedure in accordance with the Notification Act or the Directive implemented by this Act

## Outcome-oriented impact assessment

### Gambling Reform Act 2026

Submitting entity: Federal Ministry of Finance

Title of the proposed legislation: Federal Act amending the Gambling Act and the Telecommunications Act 2021

|                               |      |                                  |              |
|-------------------------------|------|----------------------------------|--------------|
| Type of proposed legislation: | Act  | Entry into force/effective date: | 2026         |
| Year created:                 | 2026 | Last updated:                    | 25 June 2026 |

## Contribution to outcome objective or measure in the federal budget estimate

Contribution to:

- Outcome objective: To ensure uniformity in tax collection and to promote tax compliance. (Section 15: Financial Administration – Federal Budget Estimate 2026)
  - o Policy: Maintenance of tax law inspection and control measures in the areas of tax and customs
- Outcome objective: Safeguarding the financial interests of the Republic of Austria and the European Union, and protecting honest taxpayers and the legitimate business community (combating fraud). (Section 15: Financial Administration – Federal Budget Estimate 2026)
  - o Policy: Comprehensive implementation of gambling inspections, inspections to combat undeclared work and other financial police inspections (combating fraud)

## Analysis of the problem

### Definition of the problem

In order to address the problem of increasing illegal offerings, new regulations regarding online gambling market will be adopted in Austria, taking as their models international examples of best practices in this regard. The reform creates a strictly regulated concession system for online gambling. Under the new framework conditions, various providers in Austria will be able to offer online gambling in the future. The aim of this amendment is to create an attractive online gambling offering designed to ensure a high level of channelling into the legal market and the highest possible standards of player protection.

In order to tackle illegal gambling effectively, a package of measures is to be adopted to strengthen enforcement against illegal and therefore unregulated gambling. This mainly concerns the online sector, but enforcement tightening is also planned for the land-based sector. In addition to the new regulation of online gambling, another key focus of the reform is the further development and enhancement of Austria's player protection standards – which are already very high by international standards – in line with the latest scientific findings. The proposed adjustments are also intended to ensure the consistency of the Austrian monopoly on gambling with EU law.

### Baseline scenario and any alternatives

Without the planned new regulations and the package of measures to tighten enforcement against illegal gambling, it is likely that the illegal market will grow, with the associated consequences (in particular, inadequate player protection, or none at all). Furthermore, if no amendment is made to the provisions on the enforcement of measures against unauthorised gambling, under certain circumstances, this could have an adverse effect on the dynamic assessment that the Court of Justice of the European Union (CJEU) will carry out regarding the consistency of the Austrian gambling monopoly with EU law.

### Further information/Available studies/Impact assessments

| Title                                                                                                                                        | Year | Web link                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------|
| Representative survey on consumption and behaviour patterns with addiction potential. Results on gambling and betting, Health Austria (2021) | 2021 | <a href="https://www.sozialministerium.gv.at/Services/Studien.html">https://www.sozialministerium.gv.at/Services/Studien.html</a> |

### Interoperability assessment pursuant to Article 3(1) of the Interoperable Europe Act

It was not necessary to carry out an Interoperability assessment pursuant to Article 3(1) of the Interoperable Europe Act (IEA).

### Digi-Ready-Check

The Digi-Ready-Check was carried out. This is available as a separate document.

### Internal evaluation

Date of internal evaluation: 2031

2031 was chosen as the year for the internal evaluation, as it is expected that by then the intended impact of the project will have materialised to a sufficient extent to allow for the evaluation.

### Objectives

#### Objective 1: Strengthening player protection

Description of the objective:

In accordance with the plans set out in the 2025–2029 Government Programme, the aim is to strengthen player protection in the gambling sector and thereby tackle problematic gambling behaviour.

Implemented by:

Measure 1: Strengthening player protection in legal gambling

Measure 2: Combating illegal online gambling

Measure 3: Combating illegal land-based gambling

A successful outcome would be:

**Indicator 1 [milestone]: Implementation of player protection guidelines**

Initial situation: 12 January 2026

There are provisions to protect gambling participants that help to avoid gambling addiction and gambling behaviour that endangers livelihoods to the greatest extent possible.

Target situation: 31 December 2030

The existing player protection guidelines have been extended and enshrined into law. The federal concessionaires and province-licensed companies have established internal processes and measures to implement them.

**Objective 2: Combating illegal gambling**

Description of the objective:

In accordance with the guidelines set out in the 2025–2029 Government Programme, the aim is to curb illegal gambling further.

Implemented by:

Measure 2: Combating illegal online gambling

Measure 3: Combating illegal land-based gambling

A successful outcome would be:

**Indicator 1 [milestone]: New powers and implementing regulations**

Initial situation: 12 January 2026

The Gambling Act contains powers and enforcement provisions as a basis for combating illegal gambling.

Target situation: 31 December 2030

The existing powers and enforcement provisions in the land-based sector have been strengthened and now enable the competent authorities to apply them more effectively. The new powers and enforcement rules for the online sector enable effective action to be taken against illegal gambling providers on the Internet in order to protect against unauthorised offering.

**Objective 3: Support for player protection and market monitoring**

Description of the objective:

The aim is to ensure the funding of player protection support and market monitoring.

Implemented by:

Measure 4: Financing player protection and market monitoring

A successful outcome would be:

**Indicator 1 [indication of numbers]: Funding contribution pursuant to Section 1(4) of the Gaming Act (Glücksspielgesetz, GSpG) from online gambling**

Baseline 2026: 0.00 thousand EUR

Target state 2030: 592.00 thousand EUR

Calculation by the Federal Ministry of Finance

Extension of the contribution assessment ceiling of the financial contribution to online gambling.

## Measures

### Measure 1: Strengthening player protection in legal gambling

Description of the measure:

The obligation to participate in an inter-operator federal exclusion register is extended to all gambling addiction-sensitive games of chance and is to be implemented by an ordinance of the Federal Minister of Finance to be adopted.

The regulatory authorisation for guidelines on a responsible standard for gambling advertising is concretised and advertising authorisations for foreign casinos are from now on granted for a limited period of time if the conditions are met. This is to be further clarified with an ordinance to be issued by the Federal Minister for Finance and kept up to date with the latest scientific research.

The protection of gamblers is being extended in the area of legal online gambling. The obligation – which already applies to the automated gambling and casino sectors – to conduct counselling sessions and obtain credit reports in cases of problematic gambling behaviour and the associated liability, is to be extended to the online sector.

As a further measure to protect players, cross-operator deposit limits are being set and compliance with these limits in the online sector is to be ensured by means of a cross-operator register (limit register). This register is to be implemented by an ordinance of the Federal Minister for Finance to be adopted.

In order to safeguard legitimate expectations, certain measures designed to strengthen player protection in relation to province-licensed slot machine gaming, online gambling, lotteries and casinos will not come into force until 1 January 2031. The impact of these measures falls outside the time frame covered by this impact-oriented impact assessment (2026–2030) and is therefore not taken into account.

Significant further reinforcements are also provided to the player protection through measures 3 and 4.

Implementation of:

Objective 1: Strengthening player protection

### Measure 2: Combating illegal online gambling

Description of the measure:

The amendment will introduce a procedure for issuing injunctions to block illegal online gambling services, as well as creating a blacklist and providing information and warning notices to raise awareness among the public about illegal gambling services. In addition, the amendment introduces a procedure for blocking payments to or from illegal gambling providers to prevent undesirable payment flows.

Implementation of:

Objective 1: Strengthening player protection

Objective 2: Combating illegal gambling

### Measure 3: Combating illegal land-based gambling

Description of the measure:

The procedures for the authorities to order the closure of a business, as well as for the seizure and confiscation, are being made more efficient.

Liability for tax arrears incurred by illegal gambling operators is extended to landlords of premises and capped at a certain amount. Landlords are to be given the right to terminate a tenancy should gambling take place on the rented premises without their consent. The aim is to make it more difficult for illegal gambling operators to carry out their activities.

Implementation of:

Objective 1: Strengthening player protection

Objective 2: Combating illegal gambling

**Measure 4: Financing player protection and market monitoring**

Description of the measure:

The basis of assessment for the financing contribution of the Gaming and Player Protection Office is to be extended to include the annual gross gaming revenue of the licensed online gambling, thereby generating significant additional income for the work of that office, which is to be used to support player protection and market monitoring.

Implementation of:

Objective 3: Support for player protection and market monitoring

## Impact assessment

### Financial impacts on the federal budget and other public budgets

#### Performance-based budget – Total for the first five years (in thousands of EUR)

Information covering the time beyond the first five years can be found in the Annex.

| in thousands of EUR                   | Total          | 2026     | 2027          | 2028           | 2029           | 2030           |
|---------------------------------------|----------------|----------|---------------|----------------|----------------|----------------|
| <b>Revenue</b>                        | <b>466 951</b> | <b>0</b> | <b>20 380</b> | <b>120 456</b> | <b>155 523</b> | <b>170 592</b> |
| of which Federal Government           | 289 529        | 0        | 15 406        | 77 344         | 95 829         | 100 950        |
| of which provinces                    | 112 789        | 0        | 3 162         | 27 407         | 37 948         | 44 272         |
| of which municipalities               | 64 633         | 0        | 1 812         | 15 705         | 21 746         | 25 370         |
| of which social security institutions | 0              | 0        | 0             | 0              | 0              | 0              |
| <b>Expenditure</b>                    | <b>0</b>       | <b>0</b> | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| of which Federal Government           | 0              | 0        | 0             | 0              | 0              | 0              |
| of which provinces                    | 0              | 0        | 0             | 0              | 0              | 0              |
| of which municipalities               | 0              | 0        | 0             | 0              | 0              | 0              |
| of which social security institutions | 0              | 0        | 0             | 0              | 0              | 0              |
| <b>Net result</b>                     | <b>466 951</b> | <b>0</b> | <b>20 380</b> | <b>120 456</b> | <b>155 523</b> | <b>170 592</b> |
| of which Federal Government           | 289 529        | 0        | 15 406        | 77 344         | 95 829         | 100 950        |
| of which provinces                    | 112 789        | 0        | 3 162         | 27 407         | 37 948         | 44 272         |
| of which municipalities               | 64 633         | 0        | 1 812         | 15 705         | 21 746         | 25 370         |
| of which social security institutions | 0              | 0        | 0             | 0              | 0              | 0              |

#### Financing budget – Total for the first five years (in thousands of EUR)

Information covering the time beyond the first five years can be found in the Annex.

|                                       |                | 2028     | 2029          | 2030           |
|---------------------------------------|----------------|----------|---------------|----------------|
| in thousands of EUR                   | Total          | 2026     | 2027          |                |
| <b>Payments</b>                       | <b>466 951</b> | <b>0</b> | <b>20 380</b> | <b>120 456</b> |
| of which Federal Government           | 289 529        | 0        | 15 406        | 77 344         |
| of which provinces                    | 112 789        | 0        | 3 162         | 27 407         |
| of which municipalities               | 64 633         | 0        | 1 812         | 15 705         |
| of which social security institutions | 0              | 0        | 0             | 0              |
| <b>Withdrawals</b>                    | <b>0</b>       | <b>0</b> | <b>0</b>      | <b>0</b>       |
| of which Federal Government           | 0              | 0        | 0             | 0              |
| of which provinces                    | 0              | 0        | 0             | 0              |
| of which municipalities               | 0              | 0        | 0             | 0              |
| of which social security institutions | 0              | 0        | 0             | 0              |
| <b>Net financing</b>                  | <b>466 951</b> | <b>0</b> | <b>20 380</b> | <b>120 456</b> |
| of which Federal Government           | 289 529        | 0        | 15 406        | 77 344         |
| of which provinces                    | 112 789        | 0        | 3 162         | 27 407         |
| of which municipalities               | 64 633         | 0        | 1 812         | 15 705         |
| of which social security institutions | 0              | 0        | 0             | 0              |

## **Impact on the equal treatment of women and men**

### **Distribution of expected tax revenue and direct and indirect burden and relief among women and men**

#### Explanatory note

The figures relating to those affected are estimates calculated by the Federal Ministry of Finance on the basis of the following data sources: "Representative Survey on Consumption and Behaviour patterns with Addiction Potential. Results on gambling and betting, Health Austria (2021)" and "STATISTIK AUSTRIA, Population Statistics – (2021)". The information on participation in sports betting and betting on e-sport, which is provided at least once a year, was taken into account. When interpreting the approximate figures given, it is important to bear in mind that the survey, which was designed to be representative, allowed respondents to give multiple answers regarding their participation in the forms of betting covered by the questionnaire. On the basis of these approximations, the amounts relating to the estimated impact on tax revenue were also calculated.

Incentive effects of the tax or of the tax instrument

Impact on the percentage difference in the actual disposable income of women and men

### **Effects on the physical and/or mental health of women and men**

Number of women and men affected by the draft provisions

It is assumed that, theoretically\*, around 330 000 women and 770 000 men benefit from the expansions of player protection each year.

\*The figures relating to those affected are estimates calculated by the Federal Ministry of Finance on the basis of the following data sources: "Representative survey on consumption and behaviour patterns with addiction potential. Results on gambling and betting, Health Austria (2021)" and "STATISTIK AUSTRIA, Population Statistics – (2021)". The information on participation in roulette, poker, card games, gaming machines and other games of chance, which was provided at least once in the last year, was taken into account. Data relating to participation in Lotto 6 out of 45, EuroMillions and scratch cards were not included in the calculation, as these are not affected by the project in question. The fact that respondents were able to give multiple answers regarding their participation in the forms of gambling covered by the representative survey must be taken into account when interpreting the approximate figures cited. For this reason, and given the significant variations in the frequency of participation, it must be assumed that the actual number of people affected is considerably lower.



Effects on the physical and/or mental health of women and men

The extension of player protection is intended to prevent gambling-related behaviour and consequential effects (mental or psychosomatic illnesses, impairment of employment, sick leave, loss of employment, criminality, existential crises).

Taking account of gender-specific differences between women and men in the health sector

Effects on the physical and/or mental health of women and men

The extension of player protection is intended to prevent gambling-related behaviour and consequential effects (mental or psychosomatic illnesses, impairment of employment, sick leave, loss of employment, criminality, existential crises).

Taking account of gender-specific differences between women and men in the health sector

| Affected       | Designation | Number of people affected | Source/explanation                                                                                                                           |
|----------------|-------------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| Group affected | Women       | 330 000                   | Representative survey on consumption and behaviour patterns with addiction potential. Results on gambling and betting, Health Austria (2021) |
| Group affected | Men         | 770 000                   | Representative survey on consumption and behaviour patterns with addiction potential. Results on gambling and betting, Health Austria (2021) |

## Companies

### Impact of changes to or the introduction of new taxes, charges or levies

The cost of extending the basis for calculating the financing contribution in accordance with Section 1(4) of the Gambling Act (GSpG) to include licensed online gambling operations shall be borne by the lottery licence holder.

Quantitative impacts arising from taxes, fees, levies or subsidies

| Affected       | Designation                           | Number of people affected | Charge/relief | Total   | Explanatory note |
|----------------|---------------------------------------|---------------------------|---------------|---------|------------------|
| Group affected |                                       | 1                         | 456 000       | 456 000 |                  |
|                | Federal licences (lotteries), in 2028 |                           |               |         |                  |
| Group affected |                                       | 1                         | 522 000       | 522 000 |                  |
|                | Federal licences (lotteries), in 2029 |                           |               |         |                  |
| Group affected |                                       | 1                         | 592 000       | 592 000 |                  |
|                | Federal licences (lotteries), in 2030 |                           |               |         |                  |

### Impact on cost and revenue structure

- Participation in the exclusion register: Participation in this exclusion register is to be made compulsory for province-organised gaming on gaming machines pursuant to Section 5 GSpG, for online gambling pursuant to Section 13 GSpG and for gaming machines in casinos pursuant to Section 21 GSpG, and will entail corresponding ongoing costs for the relevant province-licensed operators and federal concessionaires in respect of their participation. These costs can only be quantified in the context of an ordinance to be adopted by the Federal Minister for Finance.

- Participation in the inter-operator deposit limit register (limit register): Inclusion in this exclusion register is intended for concessionaires authorised to operate online gambling within the meaning of Section 13 and entails corresponding running costs for the providers concerned. These costs can only be quantified in the context of an ordinance to be adopted by the Federal Minister for Finance.
  
- Facility construction and operation of the Safe Server: The concessionaires authorised to carry out online gambling within the meaning of Section 13 are obliged to set up and operate, at their own expense, a technical system which, for the purpose of monitoring compliance with the provisions of this Federal Act, records all gambling operations and enables direct access by the gambling supervisory authority at any time for the purpose of supervisory control activities. These costs can only be quantified in the context of an ordinance to be adopted by the Federal Minister for Finance.
  
- Blocking order procedure: Service providers incur personnel and material costs to implement the blocking of websites with illegal gambling offers and the necessary set-up/expansion of the technology for this purpose. The costs involved cannot be quantified, as the time required to implement blocks may vary – depending on the internal systems and processes of the respective service provider – and it is not known which service providers already have the necessary technology in place. Enforcement practice has shown that prohibited online gambling services are largely hosted on servers located abroad by hosting providers, which are the primary targets of the blocking order proceedings. If measures taken against these providers prove unsuccessful, the measures will be directed against domestic access providers. Internet service providers with fewer than 2 000 subscribers are not affected by these measures due to the statutory exemptions.
  
- Payment blocks: Payment service providers incur staff and operational costs in implementing payment blocks on payments to and from illegal gambling operators and in setting up or upgrading the technology required for this purpose. The costs for this are not quantifiable, because the time required to implement blocking - depending on the internal systems and processes of the respective payment provider - can vary and it is not known which providers already have the necessary technology. Practical experience has shown that it is primarily digital payment providers and credit card providers that are affected by payment blocks. Payment account providers (banks), on the other hand, are affected by payment blocking to a much lesser extent.
  
- Credit reports/consultations: Increased personnel costs are to be expected due to the extension of the obligation to obtain credit reports or to hold counselling meetings in cases of suspected gambling behaviour that threatens livelihood to the area of online gambling. The number of additional credit reports and the costs associated with consultations are not known and therefore the corresponding costs cannot be quantified.

### **Overall economic impact**

### **Supply-side effects on the overall economic labour supply or labour demand**

Owing to the measures taken against providers of illegal online gambling and the resulting loss of revenue, an impact on the number of jobs available domestically with these providers is to be expected; however, this will be offset by a shift towards providers of legal online gambling. The expiry of the video lottery terminals will also have an impact on the labour supply in this area. However, it is assumed that a shift towards the gaming machine offerings of operators licensed at provincial level and casinos will compensate for this. The exact extent of the compensation or these effects cannot be quantified, as it is not possible to make precise forecasts of future developments and, furthermore, it is not known how many staff are currently employed, either directly or indirectly, in the affected areas

### **Impact on the labour market**

#### **Impact on the number of dependent foreign nationals employed**

A neutral trend is to be expected. However, these effects are not quantifiable, as precise development forecasts cannot be made and it is also not known how many employees are currently directly or indirectly employed in the affected areas.

#### **Impact on the number of people registered as unemployed**

A neutral trend is to be expected. Women and men are equally affected. However, these effects cannot be quantified, as accurate forecasts of future developments cannot be made and, furthermore, it is not known how many people are directly or indirectly affected.

Impact on registered unemployed people

| Group affected | Number of people affected | Source/explanation |
|----------------|---------------------------|--------------------|
|                |                           | 0                  |

### **Effects in terms of consumer protection policy**

#### **Impact on the supply of goods and services**

The range of legal gambling options is being restricted, on the one hand, by the phasing out of video lottery terminals and, on the other hand, by the extension of player protection measures. This affects around 1 100 000 people\* each year who take part in gambling at least once a year, as well as the two federal concessionaires and the six providers currently authorised by the provinces (province-run games involving gaming machines in accordance with Section 5 GSpG).

\*The figures relating to those affected are estimates calculated by the Federal Ministry of Finance on the basis of the following data sources: "Representative survey on consumption and behaviour patterns with addiction potential. Results on gambling and betting, Health Austria (2021)" and "STATISTIK AUSTRIA, Population Statistics – (2021)". The information on participation in roulette, poker, card games, gaming machines and other games of chance, which was provided at least once in the last year, was taken into account. Data relating to participation in Lotto 6 out of 45, EuroMillions and scratch cards were not included in the calculation, as these are not affected by the project in question. The fact that respondents were able to give multiple answers regarding their participation in the forms of gambling covered by the representative survey must be taken into account when interpreting the approximate figures cited. For this reason and given the significant variations in the frequency of participation, it must be assumed that the actual number of people affected is considerably lower.

#### **Impact on the legal position of consumers and their ability to enforce their rights**

By extending the protective provision of Section 25(3) GSpG to cover legal online gambling, federal concessionaires are to be obliged to obtain credit reports and conduct counselling sessions in cases of

problematic gambling behaviour and to be held liable in the event of breaches.

Quantitative impact on the relationship between consumers and companies

| Affected       | Designation                 | Number of Affected | Source/explanation                                                                                                                                                                                                                                                                                                                                                 |
|----------------|-----------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Group affected | Gambling consumers          | 000                | Estimate: Approximation calculated by the Federal Ministry of Finance on the basis of: Representative survey on consumption and behaviour patterns with addiction potential. Results on gambling and betting, Health Austria (2021) and STATISTIK AUSTRIA, Population Statistics (2021); the figures include people who take part in gambling at least once a year |
| Group affected | Federal                     |                    | 2                                                                                                                                                                                                                                                                                                                                                                  |
| Group affected | Province-approved providers |                    | 6                                                                                                                                                                                                                                                                                                                                                                  |

#### **Impact on the health and safety of consumers**

The project has no significant impact on the health and safety of consumers.

#### **Explanation:**

The extension of player protection aims to counteract gambling-related behaviour and its consequences (psychological or psychosomatic illnesses, impairment of gainful employment, sick leave, loss of employment, criminality, existential crises).

Revenue from operational management activities and transfers

| Entity (specification in thousands of EUR) | 2026 | 2027   | 2028    | 2029    | 2030    |
|--------------------------------------------|------|--------|---------|---------|---------|
| Federal Government                         |      | 15 406 | 77 344  | 95 829  | 100 950 |
| Provinces                                  |      | 3 162  | 27 407  | 37 948  | 44 272  |
| Municipalities                             |      | 1 812  | 15 705  | 21 746  | 25 370  |
| Social security institutions               |      |        |         |         |         |
| SUM TOTAL                                  |      | 20 380 | 120 456 | 155 523 | 170 592 |

| in EUR                      |                    | 2026     |         | 2027     |               | 2028     |         | 2029     |         | 2030     |         |
|-----------------------------|--------------------|----------|---------|----------|---------------|----------|---------|----------|---------|----------|---------|
| Designation                 | Entity             | Quantity | Revenue | Quantity | Revenue       | Quantity | Revenue | Quantity | Revenue | Quantity | Revenue |
| Concession application fees | Federal Government |          |         | 1        | 2 380 000.00  |          |         |          |         |          |         |
|                             | Federal Government |          |         | 1        | 6 000 000.00  |          |         |          |         |          |         |
| Concession grant fees       | Federal Government |          |         |          |               |          |         |          |         |          |         |
| Gambling tax                | Federal Government | 1        |         | 1        | -3 000 000.00 | 1        |         | 1        | -       | 1        | -       |

|                                      |                    |   |   |               |   |               |   |                |   |                |
|--------------------------------------|--------------------|---|---|---------------|---|---------------|---|----------------|---|----------------|
| Supplement to financing contribution | Federal Government | 1 | 1 |               | 1 | 10 000 000.00 | 1 | 25 000 000.00  | 1 | 40 000 000.00  |
|                                      |                    |   |   |               |   | 456 000.00    |   | 522 000.00     |   | 592 000.00     |
| Concession fee                       | Federal Government | 1 | 1 | 10 025 550.00 | 1 | 86 888 100.00 | 1 | 120 306 600.00 | 1 | 140 357 700.00 |
| Concession fees provinces            | Provinces          | 1 | 1 | 3 162 300.00  |   | 27 406 600.00 | 1 | 37 947 600.00  | 1 | 44 272 200.00  |
| Concession fees municipalities       | Municipalities     | 1 | 1 | 1 812 150.00  |   | 15 705 300.00 | 1 | 21 745 800.00  | 1 | 25 370 100.00  |

It is assumed that the phasing out of video lottery terminals (VLTs) as a form of gaming will result in a shift towards province-licensed gambling on slot machines and slot machines in casinos on the same scale and that this will have no impact on revenue due to the existing equal treatment of these two forms of gaming under tax law.

The stepped-up enforcement measures against online gambling services operating without an Austrian licence (illegal online gambling), together with the possibility for these providers to obtain a licence, will reduce the gambling turnover of illegal providers and, by channelling people towards legal online gambling, increase the gambling turnover of legal providers. This reduces the tax revenue from the gambling tax (illegal online gambling) and increases the tax revenue from the concession fee (legal online gambling).

Under Section 8(2) of the 2024 Financial Equalisation Act (Finanzausgleichsgesetz 2024 – FAG), the gambling tax is an exclusive federal tax. The revenue from this tax will be reduced. Under Section 10 FAG, the concession fee is a levy shared between the Federal Government and the provinces. The proportional revenue from the fees will therefore increase for the local authorities. An exact assessment of sales trends is not possible and therefore only approximate assumptions can be made regarding the impact on tax revenue for the purposes of the impact-oriented follow-up assessment.

For the calculation of the expected tax revenue, a normal annual market growth, independent of enforcement measures, is taken into account (incl. price increase) of 5% has been assumed. Furthermore, the calculations assume that tax revenue from the illegal sector – which currently stands at an average of around EUR 40 000 000, will be reduced by a third in 2027, by a further third in 2028, by two thirds in 2029 and will cease entirely from 2030 onwards, as a result of the enforcement measures in the online sector taking effect and the elimination of illegal online providers (which will be brought into the legal sector through the granting of a concession). For the estimation of future fee revenue from the legal online gambling sector, a channelling rate of 45% was assumed for 2027 (from October), 60% for 2028, 70% for 2029 and 75% for 2030. In the medium term, a channelling rate of at least 80% is envisaged.

The impact on revenue as well as any costs for the providers concerned (costs for changes in IT systems and game programmes, costs for certification and re-approval) due to the strengthened legal framework for player protection regarding nationally approved gaming machines and licensed online gambling were not assessed in the calculations, insofar as the impact due to the transitional period until 31 December 2030 lies outside the scope of this effect-oriented impact assessment.

As a result of the extension of the basis for assessing the financing contribution to include the concession fee for online gambling in accordance with Section 17(3)(7) (previously budget items 16.01.01.00-2-8429.902 “Gambling tax” and 16.01.01.00-2-8429.903 “Casino tax”, now additionally 16.01.01.00-2-8429.901 “Concession fee”), annual additional revenue from this fee is expected from 2028 onwards. These revenues are earmarked for the prevention of addiction and are allocated to budget item 16.01.01.00-2-8429.001, "Financial contribution from gambling tax (earmarked)".

The figures relating to revenue from concession application fees and concession grant fees are based on the fees prescribed by law and on the assumption that there will be an application for the lottery concession as well as those for all 13 casino concessions and that 20 operators will apply for an online concession. Due to the tender deadlines, the concession application fees will be payable in full as early as 2027. Similarly, due to the shortened procedure duration, the concession grant fees for online gambling will also be payable in full as early as 2027. The concession grant fees for lotteries and casinos were not presented due to the temporal uncertainty of the inflow (appeal procedures).

As part of the concession grant procedures and for carrying out the statutory evaluation of the measures, costs for external services are to be expected; however, it is not currently possible to quantify these in detail. However, the relevant costs for the concession grant procedures arise regardless of the present legislative proposal due to the existing legal situation and were therefore only mentioned in addition.

The same applies to the IT payments incurred in connection with the Federal Exclusion Register and the Limit Register. An assessment of the costs will be possible only once the IT concept for the two registers is available and this assessment will be carried out within the framework of the WFA for the relevant ordinance (the legislative proposal in question merely contains the relevant authorisations to issue statutory instruments).

## Information on materiality

In the opinion of the entity submitting this assessment, the following impact categories are not materially affected by this proposal for the purposes of Annex 1 to the Basic Ordinance for the Outcome-Oriented Impact Assessment (WFA-Grundsatz-Verordnung).

| Impact category | Sub-dimension of the Impact category | Materiality criterion |
|-----------------|--------------------------------------|-----------------------|
|-----------------|--------------------------------------|-----------------------|





**Document information**

Template version: V2.028  
 Scheme: BMF-S-WFA-v.1.24  
 Technical version: 1  
 Deployment: 3.0.26.RELEASE  
 Date and time: 25 June 2026 15:03:34  
 Outcome-oriented impact assessment version: 1.2  
 OID: 5219  
 A1|B2|C0|D0|E0|F0|G0|I0|M0

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|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Bundesministerium</b><br>Finanzen | Verification information                                                                                             | Information on checking the electronic seal/signature can be found at <a href="https://www.signaturpruefung.gv.at">https://www.signaturpruefung.gv.at</a> Information on checking the printout can be found at <a href="https://www.bmf.gv.at/verifizierung">https://www.bmf.gv.at/verifizierung</a> |
|                                                                                                                        | Date/time                                                                                                            | 2026-06-25T15:03:40+02:00                                                                                                                                                                                                                                                                            |
| Signatory                                                                                                              | Federal Ministry of Finance                                                                                          |                                                                                                                                                                                                                                                                                                      |
| Issuer certificate                                                                                                     | CN=a-sign-corporate-07,OU=a-sign-corporate-07,O=A-Trust Ges. f. Sicherheitssysteme im elektr. Datenverkehr GmbH,C=AT |                                                                                                                                                                                                                                                                                                      |
| Serial no.                                                                                                             | 874736968                                                                                                            |                                                                                                                                                                                                                                                                                                      |
| Document reference                                                                                                     | This document has been officially signed.                                                                            |                                                                                                                                                                                                                                                                                                      |