



Council of the European Union  
General Secretariat

**Brussels, 09 January 2025**

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**LIMITE**

**FISC  
ECOFIN**

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## **WORKING DOCUMENT**

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<b>From:</b>	General Secretariat of the Council
<b>To:</b>	Working Party on Tax Questions (High Level)
<b>Subject:</b>	Presentation by the Presidency on enhancing administrative cooperation in the area of gambling

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Delegations will find attached the above presentation displayed at the WPTQ (High Level) on 8 January 2025.

# Enhancing administrative cooperation in the area of gambling in digital age

Working Party on Tax Questions (HLWP)

Brussels, 8th January 2025



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## Gambling in the EU

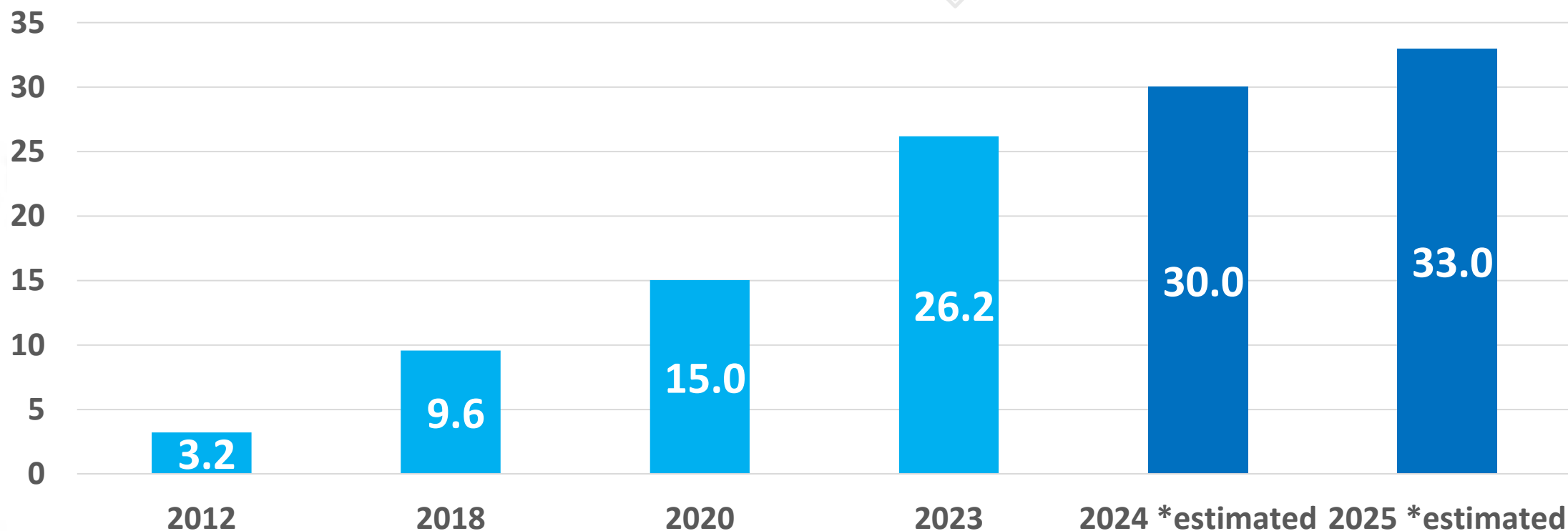
- Non-harmonized and fragmented area
- Various definitions and range
- Diversity of national models



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# Gambling in the EU

Legal online gambling market in the EU (GGR\*\*, in €b)



\*\* Gross Gaming Revenue (GGR) – the difference between the amount wagered (staked) minus the amount won.



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## Grey zone in the EU online gambling sector

**€33,4b**

Total GGR (legal + illegal) in online gambling in the EU (2023)

**€7,2b  
(21.7%)**

GGR generated by illegal operators in online gambling in the EU (2023)

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## Websites offering illegal gambling

- Easy access to the EU consumers
- Uneven competition from offshore operators
- Harmful to the EU citizens
- Limited efficiency of national regulators' enforcement



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## Gambling-like activities

- Exposure of minors to gambling-like activities
- Risk of normalising gambling among young people
- Other risks
- A multifaceted and interdisciplinary problem



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## Enhancement of cooperation at the EU level

- Currently the cooperation at the EU level is highly limited
- Ideas of how to improve that collaboration (examples):
  - (re)creating a working group on gambling
  - creating a reliable database
  - possible utilisation of existing tools



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## Questions to delegations

- Q1: Do we have a problem with the websites offering illegal gambling and gambling-like activities?
- Q2: Could enhancing cooperation at the EU level help?
- Q3: How the administrative cooperation at the EU level could be enhanced?

**Delegations are also invited to send written comments by 29 January 2025**

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Polska prezydencja w Radzie UE  
Polish presidency of the Council of the EU  
Présidence polonaise du Conseil de l'UE