

# **Guidance on revenue and turnover-restricted licences**

# Table of contents

<b>Version history</b>	<b>3</b>
Version 1.0 of 1 December 2019	3
Version 2.0 of 28 September 2023	3
Version 3.0 of 1 July 2025	3
<b>Foreword</b>	<b>4</b>
<b>1. Practical information</b>	<b>5</b>
<b>2. What is covered by the guide?</b>	<b>7</b>
2.1 What is a stake?	8
2.2 What is a prize?	8
2.3 What is an element of chance?	8
2.4 The revenue-restricted licences	8
2.5 The turnover-restricted licences	8
2.5.1 Manager games	8
2.6 The difference between revenue-limited licences and 5-year licences	9
2.7 Table with an overview of exemptions	9
<b>3. Games for which you can apply for a licence</b>	<b>11</b>
3.1 Betting	12
3.2 Online casino	12
3.2.1 Combination games	12
3.3 Games for which you cannot apply for a licence	12
3.4 Games that can be offered without a licence	13
<b>4. Who should apply?</b>	<b>14</b>
4.1 Responsibility of the applicant company	15
<b>5. The application</b>	<b>16</b>
5.1 Forms	17
5.2 Application fee	17
5.3 Submitting an application	17
<b>6. Requirements for applicants</b>	<b>19</b>
6.1 Requirements for persons	20
6.1.1 The applicant must not have been convicted of a crime at home and/or abroad that could mean that there is a risk of abuse of the access to work with gambling	20
6.1.2 The applicant must offer gambling in a financially sound manner	20
6.2 Requirements for companies	21
6.3 Requirements for members of the executive board	21
6.4 Licence holder resides or is established outside the EU or EEA countries	21
<b>7. Requirements for financially and professionally sound operation</b>	<b>22</b>
7.1 Financially sound operation	23
<b>8. Technical requirements</b>	<b>24</b>

8.1	Random Number Generator.....	25
8.2	Security standard equivalent to OCES or higher .....	25
8.3	Connecting to ROFUS .....	25
8.3.1	Access to ROFUS testing.....	25
<b>9.</b>	<b>Licence issuance.....</b>	<b>27</b>
9.1	Licence period .....	28
9.2	Terms of the licence .....	28
9.3	Other terms and conditions .....	28
9.3.1	Registration of players.....	28
9.3.2	Technical terms.....	28
<b>10.</b>	<b>Changing a licence .....</b>	<b>29</b>
10.1	Application for games other than those mentioned in the licence .....	30
10.1.1	Online casino .....	30
10.1.2	Betting.....	30
10.2	Transfer of a licence.....	30
10.2.1	New ownership structure.....	30
10.2.2	Delegation of licence .....	30
10.3	Other changes.....	31
10.3.1	Members of the board of directors or executive board .....	31
10.3.2	Domains and white labels .....	31
<b>11.</b>	<b>Additional requirements when offering games.....</b>	<b>32</b>
11.1	Marketing of gambling .....	33
<b>12.</b>	<b>Lapse of licence .....</b>	<b>34</b>
<b>13.</b>	<b>Revocation of licence.....</b>	<b>36</b>
<b>14.</b>	<b>Appeal the Danish Gambling Authority's decision.....</b>	<b>38</b>
14.1	Appeal a decision from the Danish Gambling Authority.....	39
14.2	Requirements for the appeal .....	39
14.3	Appeals are sent to the Tax Appeals Agency.....	39
14.4	What does it cost to appeal?.....	39
14.5	When the appeal is resolved.....	39
14.6	Appeal to the courts.....	39

# Version history

## Version 1.0 of 1 December 2019

- First version of the guide

## Version 2.0 of 28 September 2023

- Layout update and language corrections

## Version 3.0 of 1 July 2025

- Update of the guide with updated executive orders. Describes which parts of the updated executive orders the revenue and turnover-restricted licences are covered by.

# Foreword

The Danish Gambling Authority is an agency under the Danish Ministry of Taxation, which is responsible for ensuring a responsible and regulated gambling market in Denmark. The Danish Gambling Authority issues licences to provide gambling in Denmark.

This guide is intended for persons and companies seeking a revenue or turnover-restricted licence to provide betting and online casino in Denmark under the Danish Gambling Act (Consolidation Act no. 1303 of 4 September 2020 on gambling).

A revenue-restricted licence is a 1-year licence where, among other things, the gross gaming revenue (gambling stakes minus winnings) may not exceed DKK 1 million.

A turnover-restricted licence is a 1-year licence where, among other things, the gross gaming revenue may not exceed DKK 5 million and where the reimbursement rate may not exceed 20%.

There are also requirements for the size of the gross gaming revenue.

Basically, there are three conditions that must be met before a game requires a licence from the Danish Gambling Authority:

- Participants must pay a stake to participate in the game (money or other financial value),
- Participants must have a chance to win a prize, and
- There must be an element of chance.

All three conditions must be met for it to be a game that requires a licence. For example, if you are not required to pay a stake to participate in the game, you do not need a licence from the Danish Gambling Authority to offer the game.

The full application fee must always be paid before the Danish Gambling Authority processes all or part of an application.

# Practical information

1

The guide describes the main rules for persons and companies seeking a revenue or turnover restricted licence to provide betting and/or online casino.

In the legislation, these types of licences are intended to give the licence holder an introduction to the Danish gambling market. This is reflected in the duration of the licences and the requirements and conditions that follow from the legislation.

The legal basis for this is the Gambling Act. The revenue-restricted licences are to a certain extent covered by the executive orders issued under the Gambling Act. See section 2.7 for a table of this.

These executive orders are referred to in the guide as follows:

- Executive Order on land-based betting
- Executive order on online betting
- Executive Order on online casino

Guessing competitions, including SMS guessing competitions, are treated separately in their own guide, which can be found on the Danish Gambling Authority's website. These are generally exempt from the requirements of all regulations.

You can apply for revenue-restricted licences valid in Greenland. These licences are not covered in their entirety by the executive orders but are listed in the Greenlandic Act on Certain Games.

In connection with the issuance of the licence, conditions may also be set that must be complied with during the licence period based on the Gambling Act.

The Danish Gambling Authority issues licences and supervises the area.

The Danish Tax Agency registers the licence holder with regard to payment of gambling tax, collection, control and recovery of the tax, and they answer any questions about tax.

You can find further information at [spilmyndigheden.dk](https://spilmyndigheden.dk), where you can also find forms and other material for use in any application. If you have any questions, you are welcome to contact the Danish Gambling Authority via our contact form at [spilmyndigheden.dk/en/contact](https://spilmyndigheden.dk/en/contact), where you can select the subject and send encrypted digital mail or by phone.

**What is covered by the  
guide?**

**2**



The guide includes the most important conditions for offering gambling.

Some games can be offered without a licence, while there are games for which no licence can be obtained, for example if the game is covered by the monopoly in Denmark.

As mentioned in the introduction, a game is subject to licensing if all the following conditions are met:

- The participant must pay a stake,
- The participant must have a chance of winning a prize, and
- There must be an element of chance.

## 2.1 What is a stake?

A stake is typically money paid by a player to participate in a game. Dues and similar can also be a stake if there is an additional payment for participating in the game.

## 2.2 What is a prize?

A prize can be money, goods or other services of economic value. There does not need to be a correlation between the player's stake and the prize that can be won. A sponsored prize will therefore also be a prize.

## 2.3 What is an element of chance?

There must be an element of chance in finding the winner of the game. An element of chance can be, for example, if the game involves dice rolls or cards. If a winner is found through pure skill, it will no longer be covered by the Gambling Act, which requires a licence from the Danish Gambling Authority.

## 2.4 The revenue-restricted licences

You can apply for a revenue-restricted licence to provide online casino or online betting.

The revenue-restricted licences are valid for up to one year at a time and the gross gaming revenue (stakes minus winnings) may not exceed DKK 1 million.

The gambling turnover must not exceed DKK 10,000,000.

## 2.5 The turnover-restricted licences

With a turnover-restricted licence, it is only possible to offer manager games.

The turnover-restricted licence is valid for one year at a time. The reimbursement rate for the turnover-restricted licence may not exceed 20%. The taxable gambling revenue must not exceed DKK 5,000,000.

The gambling turnover must not exceed DKK 10,000,000.

### 2.5.1 Manager games

Manager games are typically a long-term game, the focal point of which can be based on a given cycling race or season, for example, and where the player creates a fictional team based on real cyclists. Winner(s) are then determined by the fictional team's overall performance based on the real riders' performance during the race or season.

A manager game can be a pool bet but can also include other prizes such as a trip or a car.

A company can offer manager games either under the revenue-restricted licence or under the turnover-restricted licence. A company may therefore have a turnover-restricted licence for manager games and also have a revenue-restricted licence for online casino and a revenue-restricted licence for betting, but where betting is not offered as manager games.

## 2.6 The difference between revenue-limited licences and 5-year licences

The revenue-limited licences (referred to as "the licences" below) differ from the 5-year licences in that

- The licences are valid for a maximum of one year,
- Gross gaming revenue (stakes minus winnings) must not exceed DKK 1 million,
- The gambling turnover must not exceed DKK 10,000,000 (turnover restricted licence DKK 5,000,000).
- The licences are only covered by parts of the executive orders. This means, among other things, that the technical requirements are limited compared to the 5-year licence holders,
- There is no requirement for an approved company to approve the report after the first year of offering gambling.
- Monetary and commodity prizes covered by the licences must be calculated at the actual cost of the prize.
- The application process for the licences is simpler as the documentation requirements are not as extensive as for a 5-year licence, and
- The application fee is smaller, which can be found on the Danish Gambling Authority's website.

## 2.7 Table with an overview of exemptions

As mentioned earlier, the revenue-restricted and turnover-restricted licences are not covered by all the provisions of the executive orders.

Below are the exceptions listed for the Executive Order on Online Betting and the Executive Order on online casino respectively. For a detailed description of the points, please refer to the executive orders.

	<b>Executive order on online betting</b>
§ 2-7	No requirement to register players. This is the starting point for turnover-restricted manager game licences  After a specific assessment, conditions for registration may be added depending on the description of the gambling offer
§ 11	No requirement to keep an setoff-free account

§ 15-19	No requirement for deposit limit, self-exclusion by licence holder, ROFUS and information about it
§ Section 26(1)	No requirement to fulfill appendices 1 - 2
§ Section 27(1)	No requirement to give the Danish Gambling Authority access to monitor the gambling system
§ Section 28(1)	No requirement for certifications of gaming systems, business processes and business systems
§ 29	No requirement for additional supervision of certification, testing and verification of the gaming system, random number generator or game

	<b>Executive Order on online casino</b>
§ 11	No requirement to keep an setoff-free account
§ 21	No deposit limit requirement
§ 23	No requirement for self-exclusion by licence holder
§ Section 33(1)	No requirement to fulfill appendices 1 - 2
§ 34(1)	No requirement to give the Danish Gambling Authority access to monitor the gambling system
§ 35(1)	No requirement for certifications
§ 36(1)	No requirement for additional supervision of certification

**Games for which you  
can apply for a licence**

3

## 3.1 Betting

Betting is an activity where a participant has a chance of winning a prize and bets on the outcome of a future event. It could be a bet on what name a new member of the royal family will have.

The offering of bets only requires a licence if the participants

- pays a stake in the form of money or similar, and
- through the payment can win a prize (all kinds of prizes)

Betting can be divided into two types:

- Fixed odds betting - where the player bets directly against the betting operator and knows their potential winnings in advance. The definition also includes betting exchanges where the player bets with other players.
- Pool betting - where all or part of the winnings are determined by the size of the total pool of bets or shared between the winners.

It is not permitted to offer betting on sporting events that are reserved for young people under the age of 18.

## 3.2 Online casino

An online casino licence in Denmark includes the games roulette, blackjack, baccarat, punto banco, poker, online bingo and gaming machine games, as well as all other games that have an element of both skill and chance. These games are called combination games, see definition in section 3.2.1.

### 3.2.1 Combination games

A combination game is defined as a game where a participant has a chance of winning a prize and where the chance of winning is based on a combination of skill and chance. Combination betting is determined by a combination of chance elements, such as the dealing of playing cards, dice rolls, draws or similar, and the skill of the player. Whether a game is a combination game does not depend on the distribution of chance or skill. If a game that is otherwise based solely on skill has an element of chance added to it, for example by drawing between the most skilled players, then the game can be described as a combination game, as the chance of winning the game depends on a combination of skill and chance. Conversely, the combination of chance and skill must be part of the game.

Examples of combination games are:

- Whist
- Queen of hearts
- Yatzy
- Ludo
- Rubber-bridge
- Backgammon

## 3.3 Games for which you cannot apply for a licence

It is not possible to apply for a lottery or class lottery licence. Lotteries are games where the winner is found purely through chance.

Lotteries are games like scratch cards or raffles.

These games can only be offered by companies with a special licence. Licences have been granted to Danske Lotteri Spil A/S and Det Danske Klasselotteri A/S, among others.

Danske Lotteri Spil A/S has a monopoly to offer lotteries such as lotto and scratch games. Danske Lotteri Spil A/S is a state-owned limited company that is licensed to offer gambling in Denmark and Greenland. The license is issued by the Danish Gambling Authority and the Danish Gambling Authority supervises them.

However, it is possible to apply for a licence for land-based offering of charity lotteries, i.e. lotteries for charity or other non-profit purposes. Read more about this at [spillemyndigheden.dk/almennyttigt-lotteri](http://spillemyndigheden.dk/almennyttigt-lotteri).

### 3.4 Games that can be offered without a licence

Examples of games that can be offered without a licence:

- Games with no stake, but with the chance of winning a prize.
- Games with a stake, but with no chance of winning a prize.
- Games with stakes and winnings where there is no element of chance, e.g. chess, quiz, bridge with duplicated cards, sports competitions, certain types of computer games, etc.

Even though the game contains all three elements, stake, prize and element of chance, some games can still be offered without a licence from the Danish Gambling Authority. The requirement for a licence does not apply to:

- Land-based tournament backgammon,
- Profit savings,
- Premium bonds,
- Bets on the future value of financial assets, or
- Games under private forms for smaller amounts.

The reason why no licence is required for these types of games is that they are directly exempted in the Gambling Act.

If betting on the future value of financial assets is not covered by financial legislation, be aware that it may be covered by the Gambling Act and may therefore require a licence.

**Who should apply?**

4

The Gambling Act lists the requirements that a person or company must meet to obtain a licence to offer gambling.

#### 4.1 Responsibility of the applicant company

Basically, all persons and companies that offer betting and/or online casino to players must have a licence. If the various games offered under one brand are actually offered by several different companies, all companies must therefore generally be licensed.

The licence holder is responsible for ensuring that the provision of gambling is in accordance with Danish legislation.



# The application

5

It is possible to apply for the following types of revenue or turnover-restricted licences:

- Betting licence of one year's duration and with a gross gaming revenue of maximum DKK 1 million and a gaming turnover not exceeding DKK 10,000,000.
- Online casino licence for one year with a gross gaming revenue of maximum DKK 1 million and a gaming turnover not exceeding DKK 10,000,000.
- Manager games licence with a duration of one year and a maximum turnover of DKK 5 million, where the reimbursement rate may not exceed 20%.

It should be expected that the complete processing time for the application will be three months, provided that all documents are submitted correctly.

## 5.1 Forms

You must use form no. 1-01 to apply for a revenue-restricted licence to offer betting or online casino or the turnover-restricted licence. The form is available at [spillemyndigheden.dk](http://spillemyndigheden.dk). It is possible to fill out and save the form electronically.

There are also detailed instructions at the back of the form describing how to complete each section.

The following persons must complete a personal declaration when submitting the application material (Appendix A - Form No. 2-02):

- individuals (sole proprietorships)
- all stakeholders in a partnership
- all members of the executive board and board members of the applicant's company
- a representative appointed in this country
- all members of the executive board and board members of the applicant's company
- anyone who the Danish Gambling Authority so requests.

Appendix A must be accompanied by a CV, criminal record and certificate of indebtedness. Criminal records and certificates of indebtedness must not have been issued more than six months before the date of application.

The Danish Gambling Authority may require additional information in connection with the processing of the application.

## 5.2 Application fee

A fee must be paid in connection with the application. The application form states the registration and account number to which the amount must be paid. The fee is regulated annually and appears under the specific application for a licence at [spillemyndigheden.dk](http://spillemyndigheden.dk). The fee must be paid when the application is sent to the Danish Gambling Authority. Documentation of payment must be attached. If the application is rejected, half of the application fee will be refunded to the applicant. You can read more about the fees and the current fee rates on the Danish Gambling Authority's website.

## 5.3 Submitting an application

The application must be submitted using the Danish Gambling Authority's forms. If you are a Danish applicant with a CVR number (company registration number), you can submit the application via the Danish Gambling Authority's digital forms, but attachments must be sent via Bluewhale if they are too large for attachment.

If you are an applicant without a CVR number, the application form and accompanying documents must be sent to the Danish Gambling Authority via Bluewhale.

Communication via Bluewhale is described in the guide: "Instructions for using Bluewhale - External version Danish" and at the back of the instructions section of the application forms.

It is not possible to send the application in paper form or on USB.

# Requirements for applicants

6

Both individuals and companies can apply for a licence to offer gambling. There is no requirement that the person applying for a licence must live or be established in Denmark but see section 6.4.

Persons or companies applying for a revenue-restricted licence to offer betting or online casino in Greenland can be issued to persons resident in Greenland and to companies etc. (legal entities) established in Greenland.

## 6.1 Requirements for persons

There are four objective requirements and three subjective requirements that must be met before a licence can be issued. Objective requirements mean that the conditions are easily ascertainable.

The objective requirements are:

- Applicant must be at least 21 years old.
- The applicant must not be under guardianship or co-guardianship.
- The applicant must not have filed for reorganisation, bankruptcy, debt relief or be in reorganisation, bankruptcy or debt relief proceedings.
- The applicant must not have overdue debts to the public sector.
  - Owing money to the public sector and the debt being overdue means that the payment deadline has passed, and the debt has been handed over to the debt collection authority, which is handled by the Danish Tax Agency.
- Debt does not affect whether the applicant can get a licence if
  - the applicant has entered into a payment agreement,
  - the debt is fully secured, or
  - if there is a dispute between the applicant and the Danish Tax Agency regarding the existence or amount of the debt and the Danish Tax Agency has informed the applicant that the debt will not be recovered until the disputes are resolved.

Subjective requirements mean that the Danish Gambling Authority must assess whether the applicant meets the requirement. The subjective requirements are:

- The applicant must not have been convicted of a crime at home and/or abroad that may mean that there is a risk that the applicant will abuse the access to work with gambling.
- The applicant must fulfil the requirement of professionally sound operation.
- The applicant must fulfil the requirement of financially sound operation.

### 6.1.1 The applicant must not have been convicted of a crime at home and/or abroad that could mean that there is a risk of abuse of the access to work with gambling

The requirement means that the Danish Gambling Authority must assess whether violations of laws etc. can lead to a high probability that the applicant will abuse the licence to work with gambling. All convictions can be relevant, but consideration will always be given to the type of violation, when it occurred in relation to the time of application, and whether it is repetitive or systematic. Violations of tax and duty legislation can also play a role in the assessment. The adoption of fines and the like are also convictions.

### 6.1.2 The applicant must offer gambling in a financially sound manner

In the assessment, the Danish Gambling Authority emphasizes, among other things, that the company can pay out all potential winnings, a gross gaming revenue of no more than DKK 1 million has been budgeted, and sufficient funds have been allocated for the operation of the company.

## 6.2 Requirements for companies

The same requirements apply to companies as to individuals, see section 6.1. However, the age requirement and the requirement that people must not be under guardianship or co-guardianship do not apply.

## 6.3 Requirements for members of the executive board

Members of the company's executive board and board of directors must fulfil the same objective conditions that persons must fulfil, see section 6.1.

## 6.4 Licence holder resides or is established outside the EU or EEA countries

If the licence holder lives or the licence holder's company is established outside the EU or EEA countries, it is a requirement that the licence holder has a representative in Denmark. The representative can be a person or a company and must be approved by the Danish Gambling Authority.

At [skat.dk](https://skat.dk) you can find an overview of EU and EEA countries.

The representative must be able to represent a licence holder in administrative law, procedural and criminal law matters, as the representative is responsible for the daily communication with the Danish Gambling Authority.

If the representative is a person, the representative must fulfil the same conditions as the licence holder, see requirements for persons in section 6.1. The representative must also be resident in Denmark.

If the representative is a company, the representative must fulfil the same conditions as the licence holder, see requirements for companies in section 6.2. The company must also be established in Denmark.

# **Requirements for financially and professionally sound operation**

# 7

To obtain a licence to offer gambling in Denmark, the applicant must make it likely that the operation of the gambling business will be carried out in a financially and professionally sound manner. Below, the two concepts will be reviewed.

## 7.1 Financially sound operation

A gambling business must be run in a financially sound manner. Therefore, when applying for a licence, the applicant must include documentation that can allow the Danish Gambling Authority to assess the applicant company's finances. Among other things, the Danish Gambling Authority emphasizes that

- The company can pay out all potential winnings,
- a gross gaming revenue of no more than DKK 1 million is budgeted for the revenue-restricted licence
- revenue of no more than DKK 5 million is budgeted for the turnover-restricted licence and DKK 10 million for the other licences
- Sufficient funds are allocated for the operation of the business.

Financial terms and conditions can be set in the licence to ensure that gambling activities are conducted in a financially sound manner during the licence period. This could, for example, be setting terms for a setoff-free account. This condition is set to ensure the players' funds, and such a condition will require the licence holder to have a setoff-free account in a financial institution that is kept separate from other funds. The funds in the account may only be paid out to the players and must be secured in case of insolvency of the licence holder. The amount in the account must match the exact amount in the players' gaming accounts. Once a day, the setoff-free account must be updated so that the amounts match.



# Technical requirements

8

As a holder of a revenue-restricted licence, you are not covered by parts of the Danish Gambling Act's associated executive orders, whereby the same technical requirements are not imposed on the revenue- and turnover-restricted licence holders as are imposed on holders of 5-year licences to offer betting and/or online casino. For example, Appendix B does not need to be completed when applying for a revenue or turnover-restricted licence.

The licences are also exempt from the requirements to follow appendix 1 and appendix 2.

In connection with the issuance of a revenue or turnover-restricted licence, the Danish Gambling Authority may, however, based on a specific assessment, impose technical requirements if deemed necessary, including requirements for

- Certification of RNG (Random Number Generator),
- Digital signature, and
- Connection to ROFUS.

## 8.1 Random Number Generator

Random Number Generator (RNG) certification is required when offering games that are played with high stakes and high speed. This is the case with online casino games such as slot machines, online bingo, roulette, blackjack etc.

## 8.2 Security standard equivalent to OCES or higher

Conditions can be set that the licence holder must ensure that login to a gambling account is done using a digital signature with a security level corresponding to the OCES standard or higher. In this way, it must be checked at each login that the digital signature is consistent with the information provided by the player.

## 8.3 Connecting to ROFUS

The Register of Self-Excluded Players (ROFUS) is a register of all players in Denmark who have voluntarily excluded themselves temporarily or permanently from gambling online, buying betting products in physical stores and accessing land-based casinos in Denmark. The register is located at the Danish Gambling Authority, which is responsible for maintaining the register.

Terms can be set that the licence holder must be connected to ROFUS if the Danish Gambling Authority assesses that there is a risk that the game may be addictive, for example at a high turnover rate. If such a condition is set, the licence holder must be connected to ROFUS before the licence is issued. Connection to ROFUS must be done in the same way as when applying for a 5-year licence. The requirements for this can be found on the Danish Gambling Authority's website.

The licence holder must:

- Inform about the option to register in ROFUS and provide access to the register from the licence holder's website; and
- Check a player's status in ROFUS at account creation and at all account logins.

### 8.3.1 Access to ROFUS testing

An applicant is granted access to the ROFUS test environment in connection with the licence application. After receiving the application, the Danish Gambling Authority creates access to the ROFUS test environment and issues username and password.

Together with your username and password, the Danish Gambling Authority sends the test case to be run in connection with the application. The applicant must then complete the tests specified in the test case and report the answers received in the form along with any comments. After the test, the completed form must be returned to the Danish Gambling Authority for approval. The Danish Gambling Authority then assesses the completed test case, and if it is deemed correctly completed, the applicant's test of ROFUS is approved. If the applicant completes the legal and technical connection process and obtains a licence to provide gambling, the Danish Gambling Authority communicates endpoints to the production environment. At the same time, the applicant is created in the production environment, and the username and password are also sent to the applicant.

# Licence issuance

9

## 9.1 Licence period

Revenue-restricted and turnover-restricted licences are granted for one year at a time.

## 9.2 Terms of the licence

The licence will typically include several conditions that the licence holder must comply with as a prerequisite for the licence. These terms are all granted based on section 32 of the Gambling Act.

The licence holder must therefore always pay particular attention to the terms of the licence. Violation of the terms of the licence may result in various sanctions, including revocation of the licence. For all revenue-restricted licences, the licence stipulates that the licence holder may not achieve a total taxable gambling revenue of more than DKK 1 million from the licensed gambling offer. The licence holder will therefore be obliged to stop offering gambling if and before this limit is exceeded.

If a licence holder exceeds the limit of DKK 1 million in taxable gambling revenue, the Danish Gambling Authority can report the licence holder to the police for violation of the terms of the licence, determined according to section 32 of the Danish Gambling Act. During the criminal proceedings, confiscation of the illegally acquired proceeds may be requested.

## 9.3 Other terms and conditions

### 9.3.1 Registration of players

In principle, licences for betting are exempt from the registration requirement under section 2-7 of the Executive Order. However, after a specific assessment, and based on the application material mentioned above, registration may be required.

This may be the case, for example, if the gambling offer in question means that it is necessary to register the player. This will rarely be the case with restricted licenses for the relatively slow-moving manager games, where the overall risk assessment of the game type is low.

### 9.3.2 Technical terms

In connection with the issuance of a revenue or turnover-restricted licence, the Danish Gambling Authority may impose technical requirements if this is deemed necessary after a specific assessment, including requirements for

- RNG (Random Number Generator),
- Digital signature, and
- Connection to ROFUS.

**Changing a licence**

**10**

There may be a need to change the basis on which the licence was issued. For example, when key staff are replaced, new games are offered, or the company is restructured as a result of a merger, etc.

When changing the licence, use form 2-07 Changes to licence, which can be found at [spillemyndigheden.dk](http://spillemyndigheden.dk).

## 10.1 Application for games other than those mentioned in the licence

### 10.1.1 Online casino

With an online casino licence, games such as roulette, baccarat, punto banco, blackjack, online casino, poker and slot machine games can be offered, unless the licence has been restricted to certain game types. In addition, games that meet the criteria for being a combination game can be offered without additional licences. The Danish Gambling Authority must be informed before a new game is offered.

### 10.1.2 Betting

With a betting licence, all bets can be offered, subject to the restrictions mentioned in section 3.2.

## 10.2 Transfer of a licence

A licence cannot be transferred without prior permission from the Danish Gambling Authority. In case of corporate restructuring, it must be submitted to the Danish Gambling Authority for prior approval.

### 10.2.1 New ownership structure

Also reported in form 2-07. It can be changes in companies in the underlying companies of the licence company.

### 10.2.2 Delegation of licence

It is not possible to transfer (delegate) a licence or the rights and obligations arising from the licence. This means that another company cannot provide gambling with a licence that has been issued. Regardless of the ban on delegation, external suppliers can be used. However, it is always the licence holder who is responsible for the games, and the licence holder does not have the possibility to disclaim responsibility, neither towards the Danish Gambling Authority nor the players.

## 10.3 Other changes

### 10.3.1 Members of the board of directors or executive board

If a new member joins the board of directors or a new member is appointed to the executive board, it must be notified to the Danish Gambling Authority within 14 days of joining. The notification is done by completing and submitting Appendix A to the application.

Beneficial owners and members of the executive board or board of directors of companies etc. must immediately notify the Danish Gambling Authority if the beneficial owner or member is convicted of a criminal offense that creates an imminent risk of abuse of the right to work with gambling or has overdue debts to the public authorities that exceed DKK 100,000.

The Danish Gambling Authority may decide that a member of the board of directors or a member of the executive board must resign if the member has been convicted of a criminal offense that creates an obvious risk of abuse of the access to work with gambling, or if the member has overdue debts to the public that exceed DKK 100,000.

If a member of the board of directors or the executive board is placed under guardianship pursuant to section 5 (personal and financial guardianship) or section 7 (co-guardianship) of the Guardianship Act, the member must resign from the board of directors or the executive board. The same applies if the member has filed for reorganisation, bankruptcy or debt relief or is under reorganisation, bankruptcy or debt relief proceedings.

### 10.3.2 Domains and white labels

If the licence holder wants to offer gambling on other domains, e.g. several white label domains, the licence holder must have the domain approved by the Danish Gambling Authority before the offer. This means that the contract, domain information, etc. must be submitted. Only when the licence holder has received approval can the game be offered on the requested domain.



# **Additional requirements when offering games**

11

There are a number of requirements for the provision of gambling and gambling operations that must be fulfilled in the day-to-day operation of a gambling business.

## 11.1 Marketing of gambling

In addition to the general marketing rules set out in the Marketing Act, the following rules apply to the marketing of gambling:

According to section 36 of the Gambling Act, marketing of gambling must

- Present the odds of winning in a correct and balanced way so as not to create the impression that the odds of winning are higher than they actually are,
- Portray gambling as an entertainment offering,
- must not target children and young people under the age of 18 in either communication design or media selection,
- not falsely imply, using celebrities, that participation in gambling has contributed to the celebrity's success; and
- must not have content that gives the impression that participation in gambling promotes a solution to financial problems or gives the player social acceptance.

Actual sales promotion is described in more detail in its own guide, which can be found on the Danish Gambling Authority's website.

**Lapse of licence**

**12**

A gambling licence will lapse based on section 44 of the Gambling Act if one of the following conditions is met:

- When notifying the Danish Gambling Authority that the licence holder no longer wishes to provide gambling.
- Failure to commence the provision of gambling within 12 months after the licence has entered into force.
- If gambling is not offered for a continuous period of more than six months, unless it is a seasonal offer.
- The licence holder passes away.
- The licence holder or representative no longer fulfils one of the conditions mentioned above in section 6.1.
- The Bankruptcy Court, at the request of the Danish Business Authority, has decided on compulsory dissolution of the licence holder.

Regardless that the Bankruptcy Court has decided on compulsory dissolution of the licence holder, the

- the licence holder's estate,
- spouse who is in an undivided estate,
- a licence holder who has declared a suspension of payments,
- the bankruptcy estate of a licence holder; or
- a guardian of a licence holder

continue to offer gambling for the purpose of settlement and disposal if a notification is made to the Danish Gambling Authority within 14 days after

- the death,
- the notification of the suspension of payments,
- the issue of the bankruptcy order, or
- the initiation of guardianship.

It is only possible to continue to provide gambling for six months after the event that caused the licence to lapse.

## **Revocation of licence**

13

The Danish Gambling Authority may revoke the licence based on section 44 of the Danish Gambling Act if the licence holder or its representative:

- Grossly or repeatedly violates the Gambling Act or conditions set out in the licence,
- is convicted of a criminal offense that creates an imminent danger of abuse of the access to work with gambling,
- Can no longer make it likely that the gambling business will be operated in a financially and professionally sound manner,
- Grossly or repeatedly fail to pay overdue taxes or fail to provide security for them, cf. the Act on Gambling Taxes and the Act on the Collection of Taxes and Duties, etc,
- Have overdue debts to the public sector that exceed DKK 100,000,
- have not notified the company for registration with the Customs and Tax Administration within four weeks of being granted a licence, or
- Provides or organizes gambling that constitutes a significant disturbance of public order.

**Appeal the Danish Gambling Authority's decision**

**14**

## 14.1 Appeal a decision from the Danish Gambling Authority

As a gambling operator, you can appeal decisions made by the Danish Gambling Authority, including decisions on issuing a licence. The decisions issued by the Danish Gambling Authority are accompanied by an appeal description.

## 14.2 Requirements for the appeal

For your appeal to be processed, the following points must be met:

- The appeal must be in writing.
- The appeal must be substantiated.
- All the points you are appealing must be listed.
- You must attach a copy of the decision you are appealing.
- You must attach a copy of all documents supporting your appeal.

If the points are not met, you will be contacted and asked to correct the error within a specified deadline.

If the points are not fulfilled, your appeal may be rejected after the deadline has expired.

The appeal must be received by the Danish Tax Appeals Agency no later than three months after you have received the decision from the Danish Gambling Authority.

## 14.3 Appeals are sent to the Tax Appeals Agency

You can appeal electronically via the Tax Appeals Agency's appeal form.

## 14.4 What does it cost to appeal?

When you appeal, you must pay an appeal fee of DKK 1,200. The fee is refunded if the appeal is fully or partially upheld.

You must send the appeal electronically via the Tax Appeals Agency's appeal form at [skatteministeriet.dk](https://skatteministeriet.dk), where you must also pay by credit card or MobilePay.

Appeals against decisions on access to documents are not subject to a fee.

## 14.5 When the appeal is resolved

The decision of the National Tax Tribunal and the Tax Appeals Agency is final. Therefore, you cannot appeal the decision to another administrative authority.

However, you have the option to appeal the decision to the courts.

## 14.6 Appeal to the courts

Your appeal must be received by the courts within three months of the date of the decision you want to appeal. This means that the time limit runs from the date the decision was made and not from the date you received the decision.

If you do not appeal to the courts within three months, the decision is final. This means that the courts cannot process your appeal. However, in exceptional cases, the courts may decide to hear appeals where the deadline has been exceeded.



You can appeal the Danish Gambling Authority's decision directly to the courts. It is not a requirement that you have first complained to the Tax Appeals Agency. You can also appeal the decision of the National Tax Tribunal or the Tax Appeals Agency.

