



ISLE OF MAN GAMING LICENCE



**Legislation, Licence Types &
Administrative Licence Fees**

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LEGISLATION

Key legal framework

THE ISLE OF MAN IS ONE OF THE MOST REPUTABLE GAMBLING JURISDICTIONS, KNOWN FOR ITS STRONG REGULATORY FRAMEWORK AND COMMITMENT TO PLAYER PROTECTION AND OPERATOR INTEGRITY.

Located in the Irish Sea between Great Britain and Ireland, the Isle of Man has been a prominent jurisdiction for online gaming since 2001, when the Online Gambling Regulation Act (OGRA) was enacted. This legislation forms the backbone of the Isle of Man's regulatory framework for remote gaming, providing a robust legal environment for both operators and players.

The Isle of Man is known for its proactive approach to regulation, with a focus on anti-money laundering (AML), data protection and responsible gaming. The Isle of Man Gambling Supervision Commission (GSC) is the primary regulatory body responsible for licensing and regulating all forms of gambling on the island.

The Isle of Man also ensures that its regulations align with international best practices, particularly concerning anti-money laundering (AML), responsible gaming and data protection standards. The jurisdiction has earned a reputation for being reliable and trustworthy, with a focus on financial transparency and operator accountability.



**ISLE OF MAN
TRUSTED BY
OPERATORS,
CHOSEN BY
LEADERS**

As a British Crown Dependency, the Isle of Man is politically stable and operates independently of the United Kingdom, making it an attractive option for iGaming companies seeking a secure and regulated environment.

LICENCE TYPES

Full licence, network or sub-licence

Isle of Man

TOTAL AREA
574km²

CAPITAL CITY
Douglas

OFFICIAL LANGUAGES
English, Manx

CURRENCY
£ (GBP)



REGULATOR



IDEAL FOR:
Mature operators seeking a well-regulated jurisdiction with strong player protection.

LICENCE TYPE

Full licence, network licence or sub-licence

FULL LICENCE
SUB-LICENCE
NETWORK LICENCE
SUPPLIER LICENCE

SPORTS
CASINO
POKER
LOTTERIES
BINGO
RAFFLE
P2P
CRYPTO

- ✓ SHARE CAPITAL REQUIREMENTS
- ✓ REQUIRED LOCAL HIRES
- ✓ REQUIRED PHYSICAL OFFICE

BENEFITS

- 🏛️ Favourable Taxation
- 🌐 Reputable Jurisdiction
- 👤 Qualified Service Providers
- 🏰 Political & Economic Stability
- 🏗️ Progressive Regulations
- 📡 Quality ICT Infrastructure
- 🛡️ Supportive Authorities

APPLICATION COST
£35,000

PROCESSING TIME
3-6 mos.

0.1%
OF GROSS

1.5%
OF GROSS

GAMING TAX
Gambling Duty

0%

CORPORATE TAX

0% Corporation Tax / 0% Capital Gains Tax



THE ISLE OF MAN OFFERS A RANGE OF LICENCES CATERING TO BOTH B2C OPERATORS AND B2B SUPPLIERS, MAKING IT ONE OF THE MOST VERSATILE LICENSING JURISDICTIONS.

Full Licence (B2C)

The Full Licence is designed for online gaming operators who offer services directly to players. This licence covers all types of gambling activities, including online casinos, poker, sports betting and lotteries. The licence is valid for 5 years and can be renewed.

Sub-Licence

This licence allows operators to run their gaming business under the platform of a Full Licence holder. It is a cost-effective option for operators who want to enter the market without the burden of setting up their own platform. Sub-licence holders have access to the same benefits and regulations as Full Licence holders, but their games must be hosted on the platform of the Full Licence holder.

Network Licence

Designed for operators who wish to offer their services to other jurisdictions, the Network Licence allows operators to pool players from multiple countries into one game. This is particularly useful for online poker and other multiplayer games, enabling operators to create larger gaming networks.

B2B Software Supplier Licence

This licence is aimed at businesses that supply gaming software to licensed operators. It ensures that the software complies with the Isle of Man's technical and regulatory standards. The licence also allows suppliers to host games and offer their services to licensed operators globally.

Token-Based/Blockchain Licence

As the Isle of Man is a forward-thinking jurisdiction, it also offers a specific licence for operators looking to incorporate blockchain technology and digital currencies into their platforms.

ADMINISTRATIVE & LICENCE FEES

Breakdown of administrative & licence costs

Administrative and licence fees

The Isle of Man's licensing fees are structured to accommodate different types of operators, from start-ups to large-scale gaming companies. Below is an overview of the application and annual fees for various licence types.

LICENCE TYPE	APPLICATION FEE
Full Licence (B2C)	£5,000
Sub-Licence	£5,000
Network Licence	£5,000
B2B Software Supplier Licence	£5,000
Token-Based/Blockchain Licence	£5,000

ADMINISTRATIVE & LICENCE FEES

Annual licence fees

LICENCE TYPE	ANNUAL FEE
Full Licence (B2C)	£35,000
Sub-Licence	£5,000
Network Licence	£50,000
B2B Software Supplier Licence	£35,000
Token-Based/Blockchain Licence	£35,000

ANNUAL LICENCE FEES

Additional fees may apply for compliance audits, financial reporting and any technical testing required by the Gambling Supervision Commission.

Gaming taxes

The Isle of Man offers one of the most tax-efficient regimes for iGaming operators:

1.5% **Gaming duty:** Operators are subject to a 1.5% tax on GGR for the first £20 million, reducing to 0.5% for GGR between £20 million and £40 million and 0.1% for GGR exceeding £40 million.

No VAT: The Isle of Man does not apply Value Added Tax (VAT) to gambling operators, which reduces the overall tax burden on operators.

COMPLIANCE REQUIREMENTS

Compliance with global standards

The Isle of Man enforces comprehensive compliance obligations for licensed entities, particularly within the iGaming sector. Below are the primary licensing compliance requirements for companies in the Isle of Man:

Annual licence renewal

Licensed entities must renew their licence annually through the Isle of Man Gambling Supervision Commission (GSC), including the submission of updated documentation and payment of renewal fees.

AML & KYC compliance

The Isle of Man enforces stringent Anti-Money Laundering (AML) and Know Your Customer (KYC) obligations. Licensed companies must perform customer due diligence, monitor transactions and report any suspicious activity to the GSC.

Financial and operational reporting

Licensed companies are required to submit regular financial and operational reports to the GSC, covering revenue, player activity and compliance with Isle of Man regulatory standards.

Technical standards for iGaming

iGaming operators must meet the GSC's technical requirements, ensuring data security, game fairness and player protection through regular audits and system testing.

GDPR and Data Privacy compliance

Companies handling customer data must comply with General Data Protection Regulation (GDPR) standards, ensuring data privacy and security through regular assessments and monitoring.

Responsible gambling policies

The Isle of Man mandates that iGaming operators implement responsible gambling measures, including self-exclusion options, spending limits and educational resources to support responsible gaming.

OUR SERVICES

All-encompassing services for iGaming licensing



Company formation

Establishing and structuring your legal entity in multiple jurisdictions.



Licence application

Comprehensive support for the licensing process.



Compliance & regulatory support

Ensuring your operation meets local AML/CFT, KYC and responsible gaming requirements.



Ongoing management

Handling post-licensing requirements such as renewals, reporting and compliance.

CONTACT US FOR PRICING

Get in touch for a custom quote

With extensive experience across the gaming sector—covering roles in gaming companies, technical solution providers and strategic consultancy at both operational and regulatory levels—we are uniquely positioned to guide you through the industry’s challenges. Operating from Malta, Curaçao and Cyprus, we are fully prepared to meet your needs and help you navigate this exciting, dynamic landscape.



KEITH SEISUN
HEAD OF LICENSING

“My priority is to simplify the licensing process for our clients, ensuring they meet regulatory requirements while focusing on growing their business.”

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*Focus on growth,
leave the red tape to us.*

IGAGROUP.COM



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