



## **TUVALU GAMING LICENCE**

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

# LEGISLATION

## *Key legal framework*

**THE REGULATORY FRAMEWORK FOR OFFSHORE ONLINE GAMING IN TUVALU IS GOVERNED BY PRIMARY STATUTE AND REGULATORY INSTRUMENTS ADMINISTERED BY THE TUVALU GAMING AUTHORITY.**

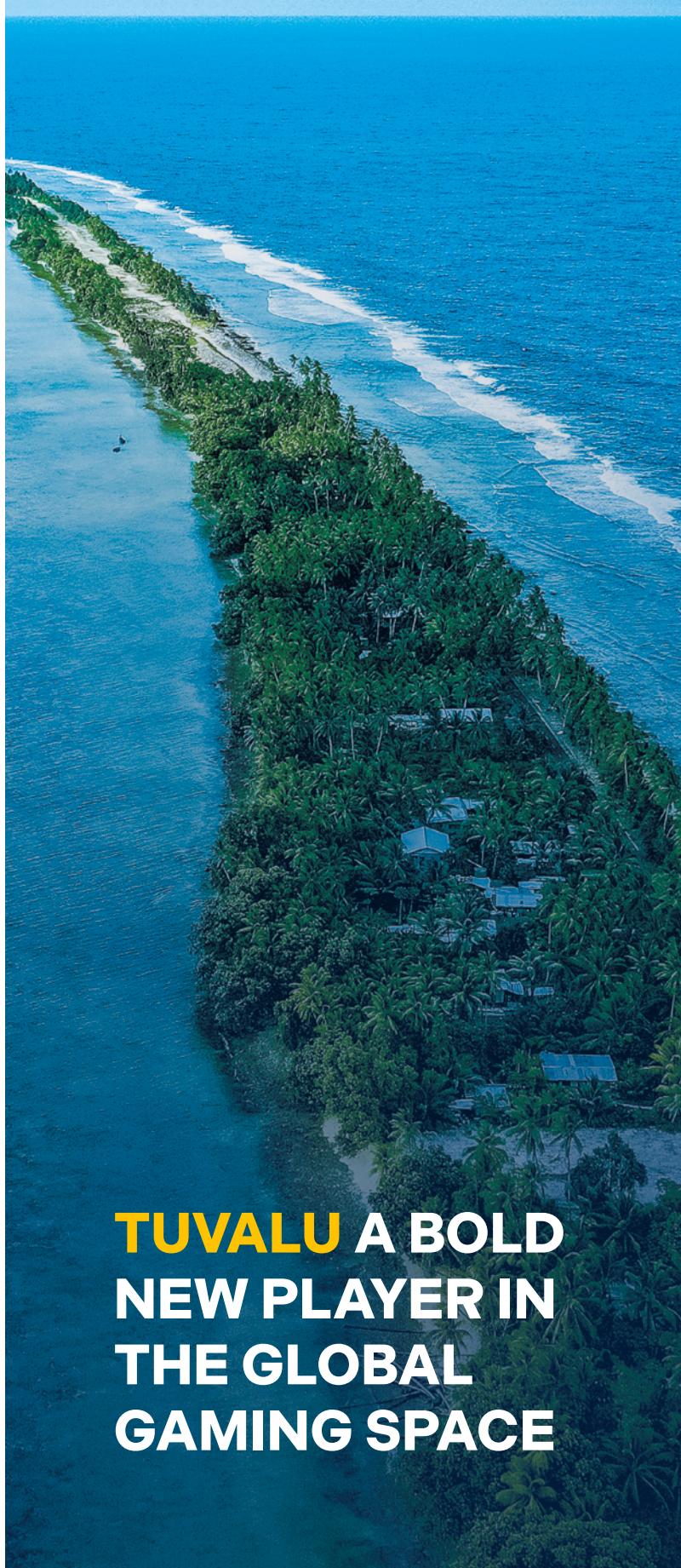
Key components of the regulatory framework include:

**01**  
Legislation enacted by the Government of Tuvalu establishing an offshore licensing regime for online gaming, designed to attract international operators.

**02**  
Regulations and administrative rules promulgated under the legislation that set out licensing procedures, fee structures, compliance obligations and enforcement powers.

**03**  
Regulatory directives and licence conditions issued by the Tuvalu Gaming Authority (TGA) governing operational, technical and compliance requirements for licensed entities.

Together, these instruments define the legal scope of authorised activities, prescribe regulatory obligations and empower TGA to administer and enforce compliance in a manner consistent with international standards.



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NEW PLAYER IN  
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# LICENCE TYPES

## Single licence structure

### Tuvalu



## THE TUVALU GAMING LICENCE PROVIDES A COMPREHENSIVE AUTHORISATION FOR ONLINE GAMING OPERATORS AND SUPPLIERS UNDER A SINGLE LICENCE, SUBJECT TO APPROVAL BY THE REGULATOR.

Under Tuvalu's offshore gaming framework, a single combined licence may authorise a range of products and services, covering both operator-facing and supplier-facing activities.

### Gaming Operator Licence (B2C)

A **B2C licence** is issued to entities offering online gaming services directly to players. This licence may authorise activities including:

- RNG-based casino games
- Sports betting and event wagering
- Poker and peer-to-peer games
- Lotteries and other online gaming products

B2C licence holders are responsible for customer onboarding, AML/KYC compliance, payment processing and responsible gaming measures, aligned with internationally recognised standards.

### Gaming Supplier Licence (B2B)

A **B2B licence** is issued to entities providing technology, platforms, software or other gaming infrastructure to licensed operators.

This may include:

- Platform and back-office solutions
- Software development and game content provision
- Aggregation and distribution services

B2B licence holders typically do not interact directly with players but must meet technical and compliance obligations relevant to their role.

# LICENSING AUTHORITY

## *The Tuvalu Gaming Authority (TGA)*

The TGA is the statutory body responsible for the licensing and regulation of online gaming activities under Tuvalu's offshore gaming regime.

The Authority's functions include:

- Administering and reviewing licence applications
- Issuing licences and defining scope of authorisation
- Approving domain structures and URLs
- Monitoring ongoing compliance with licence conditions
- Enforcing AML/CFT and responsible gaming standards

To support operational efficiency, TGA has delegated licensed-entity interactions – including application processing, communication and renewals – to an authorised liaison entity.

### **Gaming Activity Categories**

For regulatory clarity and operational purposes, activities licensed under the Tuvalu gaming regime generally encompass:

#### **Games of Chance**

Games where outcomes are determined predominantly by chance, including RNG-based casino products.

#### **Betting Services**

Online wagering on sports and other competitive events.

#### **Peer-to-Peer Games**

Games where players compete against one another beyond the involvement of the operator.

#### **Lotteries & Prize-Based Games**

Organised draws and lottery-style products conducted online. The specific activities authorised under a licence are confirmed at the time of issuance and aligned with the licence holder's business model.

# ADMINISTRATIVE & LICENCE FEES

## *Breakdown of administrative & licence costs*

Tuvalu's offshore gaming regime is positioned as a cost-effective and operationally efficient choice for international operators, with a fixed annual licence fee and minimal additional charges.

### Application & annual fees

FEE TYPE	PRICE	FREQUENCY
Licence setup & issuance fee	USD 15,850	One-time
Annual licence renewal fee	USD 15,850	Annual

All prescribed fees are non-refundable once paid.

### Licence Structure & Scope

- Licence validity: **1 year**, renewable annually
- Eligibility: Open to **foreign and international entities** without requirement for local incorporation, local directors or minimum capital requirements.
- Estimated licensing timeline: **2-4 weeks**, subject to the completeness of documentation and due diligence review.

### Gaming taxes & Ongoing Contributions

#### TUVALU OFFERS A ZERO-TAX REGIME FOR OFFSHORE ONLINE GAMING OPERATORS.

Operators licensed under Tuvalu's offshore gaming regime benefit from:



**0%** **corporate tax** on income derived from gaming activities outside the jurisdiction.



**0%** **gross gaming revenue (GGR) tax.**



**0%** **income or dividend tax** on permitted offshore activities.

There are no additional local gaming taxes, VAT or similar fiscal levies imposed on offshore licence holders.

# COMPLIANCE REQUIREMENTS

## *Ongoing compliance with regulatory obligations*

Licensed entities are required to maintain ongoing compliance with regulatory obligations established by TGA, including:

01

### **AML/CFT Standards**

Operators must implement and maintain policies and procedures aligned with international anti-money-laundering and counter-financing-of-terrorism standards.

02

### **Responsible Gaming & Player Protection**

Operators are expected to implement responsible gaming measures proportional to their business model and consistent with international norms.

03

### **Ongoing Reporting**

Periodic reporting to the regulator on operational, financial and compliance matters is typically required, alongside notification of material changes to business structure or operations.

04

### **Technical & Operational Standards**

Gaming platforms must demonstrate security, integrity and reliability, in line with regulatory expectations for licensed online gaming services.



# 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

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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

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*“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.*

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