



**26<sup>th</sup> September 2014**  
**For Immediate Release**

**Differentiated tax regime for online and land-based gaming not addressed by today's CJEU ruling**

The European Gaming and Amusement Federation expressed disappointment that the Court of Justice of the European Union (CJEU) decided today to dismiss an action for annulment of Commission Decision 2012/140/EU in relation to the Danish Gaming Duties Act. The proposed Danish law will tax online providers of gaming at a flat rate of 20%, compared to up to 75% for their land-based competitors. However, today's ruling fails to either confirm or reject the discriminatory tax regime proposed by Denmark.

Commenting on the ruling, EUROMAT's President Annette Kok said: 'Today's ruling fails to address whether discriminatory state aid, as proposed by the Danish law, is justified. We are disappointed that there remains a lack of legal certainty on this point.

'We believe that favouring online companies with lower tax rates will simply distort the marketplace in Europe at the expense of our already highly regulated and highly taxed members and the 250,000 European citizens they employ'.

For further information please contact EUROMAT's Director, Kieran O'Keeffe, on 0032 476 900 255 or at [secretariat@euromat.org](mailto:secretariat@euromat.org).

-Ends-

**Notes to editors**

EUROMAT is the European Gaming and Amusement Federation - the voice of the gaming and amusement industry in Europe. Established in 1979, it represents manufacturers, distributors and operators of gaming machines outside casinos through 21 member associations (including 2 observers) from 16 European countries.

The ruling T-601/11 follows an action for annulment of Commission Decision 2012/140/EU of the 20<sup>th</sup> September 2011.

Under the Danish proposals, a €100,000 gross gaming revenue will result in a tax payment of €20,000 for online companies and a tax payment of € 71,000 for land-based businesses. However, today's ruling fails to either confirm or reject the discriminatory tax regime proposed by Denmark.