

Acme Group

Determination run of 24 September 2026 for 5 entities. The Schedule 8 window ends 1 Oct 2026, 7 days away.

Corpus this run was determined against

Gambling Act 2025 (Act No. 2026-04), consolidated text (fetched 2026-09-10)

Gambling (Duties and Licence Fees) Regulations 2026 - Administrative Guidelines for Licence Holders and Applicants, v.2.0.2026 (fetched 2026-09-10)

Notice of Commencement (LN.2026/064) (fetched 2026-09-10)

Gambling (Duties and Licence Fees) Regulations 2026 (LN.2026/065) (fetched 2026-09-10)

corpus version 93e5a5f67dc8d9b56630add69e66bd58967229df02148a5499b704b18d09cd99

rule set version 1f53d7f1d1d59b56d894dacb7e1c2647166a6fd4c437c73c168678ea22d5e1ab

Per-entity determinations

Acme Group Holdings Ltd

Needs a legal opinion · Moderate confidence

No deterministic rule reaches this entity on the recorded facts, and no adjudication layer was available to weigh the competing readings. The corpus does not clearly resolve the question, so the answer is ambiguous rather than a low-confidence guess.

Statutory basis: s.17

17.(1) The following are regulated activities for the purposes of this Act –

- (a) Carrying on the business of remote gambling, or conducting, managing or providing facilities for remote gambling with, to or for members of the public (“A”) where A enters into a gambling transaction regardless of whether A is in Gibraltar or elsewhere (“B2C remote gambling”);
- (b) Carrying on the business of remote gambling, or conducting, managing or providing facilities for remote gambling with, to or for:
 - (i) a licence holder, or
 - (ii) a person or entity (“X”) who conducts, manages or provides facilities for remote gambling in or from a place other than Gibraltar which, if done by X in or from Gibraltar would be a regulated activity (“B2B remote gambling”);
- (c) Carrying on the business of, or conducting, managing or providing non-remote gambling in or from Gibraltar (“B2C non-remote gambling”);
- (d) Distributing, supplying, selling, leasing or servicing gambling machines (“B2B non-remote gambling”);
- (e) Acting as or carrying on the business of, or conducting, managing or providing facilities for carrying on the business of-
 - (i) a betting exchange or betting intermediary,
 - (ii) a betting agent;
- (f) The ... [excerpt shortened; full text at s.17]

Drafted question for counsel

Acme Group Holdings Ltd is incorporated and managed in Gibraltar, and its only recorded function is holding shares in the other Acme Group companies. No subsidiary is recorded as holding a Gibraltar licence or as providing remote gambling from outside Gibraltar. Counsel is asked whether any limb of s.17(1) reaches a Gibraltar holding company in this position; in particular, whether the ownership limb in s.17(1)(f)(ii) or the provision in s.17(4) is engaged where subsidiaries are themselves determined in scope in this run (Acme Affiliates Ltd and Acme Studios Ltd), and whether the answer changes once those subsidiaries hold licences.

Acme Affiliates Ltd

In scope · GOSS · High confidence · annual fee £50,000

Providing advertising or marketing services for gambling to third parties is the regulated activity in s.17(1)(f)(i), wherever in the world the gambling takes place. Not CERTAIN because s.18 exempts a media business whose publications or broadcasts are intended primarily for a Gibraltar audience - a fact this model does not capture.

Statutory basis: s.17(1)(f)(i)

- (i) conducting, managing, arranging, booking, facilitating or providing advertising or marketing services for gambling wherever in the world the gambling takes place, except exempt advertising or marketing, or

Acme Studios Ltd

In scope · Gambling Services (B2B) · High confidence

Content aggregation, server-based content software, live gaming content, hosting of supplied content and other platform services provided from Gibraltar to third parties are providing facilities for remote gambling under s.19(2), within the B2B regulated activity in s.17(1)(b). HIGH rather than CERTAIN because the mapping of the Act's "B2B Gambling Operator's licence" (s.17(7)) onto the register category is an administrative naming step, not statutory text.

Statutory basis: s.19(2)

- (2) For the purposes of subsection 17(1)(b) (B2B remote gambling) providing facilities for remote gambling includes providing—
 - (a) content aggregation services or facilities;
 - (b) server-based content software;
 - (c) live gaming content, services or facilities;
 - (d) hosting of supplied content software where a B2B software supplier hosts its own proprietary content on a proprietary platform;
 - (e) other platform services used for the delivery of gaming or betting software or content;
 - (f) managed trading services;
 - (g) virtual or simulated content for the purposes of betting;
 - (h) other betting, gaming or lottery software;
 - (i) one or more of the following services in connection with gambling when the exercise of those functions as a whole have been substantially contracted out by a licence holder to the person providing the services—
 - (i) Fraud prevention and or risk management services,
 - (ii) Customer due diligence assessment or compliance,
 - (iii) Customer identification verification services,
 - (iv) Customer relationship management services; and
 - (j) such other services or facilities as may be prescribed by the Minister.

Acme Platform Ltd**Needs a legal opinion · Moderate confidence**

No deterministic rule reaches this entity on the recorded facts, and no adjudication layer was available to weigh the competing readings. The corpus does not clearly resolve the question, so the answer is ambiguous rather than a low-confidence guess.

Statutory basis: s.17

- 17.(1) The following are regulated activities for the purposes of this Act –
- (a) Carrying on the business of remote gambling, or conducting, managing or providing facilities for remote gambling with, to or for members of the public ("A") where A enters into a gambling transaction regardless of whether A is in Gibraltar or elsewhere ("B2C remote gambling");
 - (b) Carrying on the business of remote gambling, or conducting, managing or providing facilities for remote gambling with, to or for:
 - (i) a licence holder, or
 - (ii) a person or entity ("X") who conducts, manages or provides facilities for remote gambling in or from a place other than Gibraltar which, if done by X in or from Gibraltar would be a regulated activity ("B2B remote gambling");
 - (c) Carrying on the business of, or conducting, managing or providing non-remote gambling in or from Gibraltar ("B2C non-remote gambling");
 - (d) Distributing, supplying, selling, leasing or servicing gambling machines ("B2B non-remote gambling");
 - (e) Acting as or carrying on the business of, or conducting, managing or providing facilities for carrying on the business of-
 - (i) a betting exchange or betting intermediary,
 - (ii) a betting agent;
 - (f) The ... [excerpt shortened; full text at s.17]

Drafted question for counsel

Acme Platform Ltd supplies a platform from Gibraltar to other Acme Group companies only, and serves no third party. No group company is recorded as holding a Gibraltar licence. Counsel is asked whether supplying platform services from Gibraltar solely within the group is providing facilities for remote gambling under s.19(2), and so a regulated activity under s.17(1)(b); whether the group-member provision in s.17(2) can apply to platform supply, or only to the activities in s.17(1)(f); and what facts about the platform's use would change the answer.

Acme Support Ltd

Out of scope · High confidence

The entity is not incorporated or managed in Gibraltar, performs nothing from Gibraltar, serves no third parties and owns no Relevant Company, so none of the three cases in s.30 treats it as carrying on a regulated activity in or from Gibraltar. HIGH rather than CERTAIN because s.30(5) can still reach a non-Gibraltar provider of critical facilities to a licence holder outside its own group - a relationship this model sees only through the third-party flag.

Statutory basis: s.30

- 30.(1) In the three cases described in this section, a person ("A") who is carrying on a regulated activity but would not otherwise be regarded as carrying it on in or from Gibraltar is, for the purposes of this Act, to be regarded as carrying it on in or from Gibraltar.
- (2) The first case is where A's registered office or head office is not in Gibraltar but—
- (a) the day-to-day management of the carrying on of the regulated activity is the responsibility of another establishment maintained by A in Gibraltar; or
 - (b) the regulated activity is carried on from an establishment maintained by A in Gibraltar.
- (3) The second case is where—
- (a) A's registered office is in Gibraltar or, if A does not have a registered office, A's head office is in Gibraltar; and
 - (b) the activity is carried on from an establishment maintained in a country or territory outside Gibraltar.
- (4) For the purposes of subsections (2) and (3) it is irrelevant where the person with whom the regulated activity is carried on is situated.
- (5) The third case is where A is, from a place other than Gibraltar, providing facilities for remote gambling to or for the benefit of a licence holder.
- (6) Subsection (5) shall not ... [excerpt shortened; full text at s.30]

Group fee exposure

Total annual licence fees across in-scope entities with a computable fee (LN.065 Sch. 3; due 1 April, payable **£50,000** by 30 April; reg. 6(4))

1 in-scope entity excluded for lack of a required figure (e.g. annual gross yield).