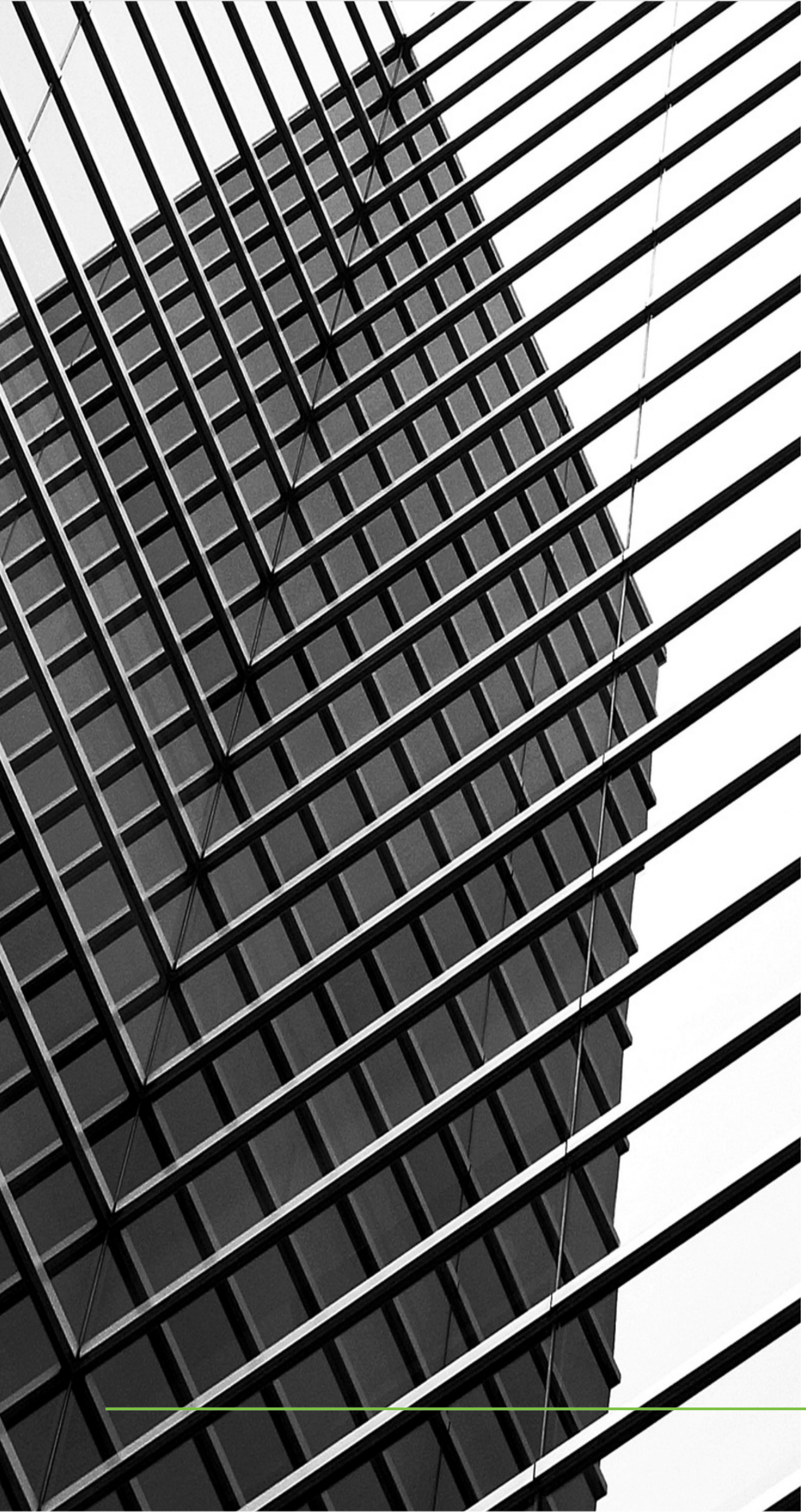




GEORGIA

REGULATORY UPDATE





New Changes as of December 2024

Georgia has adopted new legislative bill amending certain provisions in gaming and tax laws, providing new opportunities for B2C operators.

Local Control

Georgia aims to have reasonable control over the operations of the B2Cs.

International Reputation

Georgia aims to attract reputable B2Cs, concentrating on growth and favorable tax regimes for them.

Changes in Gaming Law

- Fully remote Casino and Slots Permit
- Land Based Betting shop is required for online betting
- Availability of having two domains. One for Geo players one for others
- Physical Presence (office) in Georgia is required
- Server Infrastructure in Georgia is required
- NO CEO or board member nationality requirement





Changes in Tax Law

- GGR, generated from foreign citizens is taxed with 5% instead of standard 15%
- In case of Online Betting, the tax is 5% of GGR (bets – wins), instead of 7% of total bets placed.
- Winnings of foreign citizens and their withdrawals are excepted from withdrawal tax of 5%.

RANDOM SYSTEMS GEORGIA

1 / \ | | , 7 | | | - | | - | \

Contact:

OTAR BAKRADZE (CEO)

o.bakradze@rsig.ge

GIORGI TSAMALAI DZE (CLO)

g.tsamalaidze@rsig.ge

- | | - | / \ - / | | \ - / 7 | | | | ,

