

(English version)

Question for written answer E-002262/26
to the Commission
Dick Erixon (ECR), Charlie Weimers (ECR), Beatrice Timgren (ECR)
(3 June 2026)

Subject: Online gambling: a new EU tax on a national competence?

In its resolution of 28 April 2026 ⁽¹⁾, Parliament called for exploring an EU own resource based on online gambling. However, gambling is currently excluded from the Services Directive ⁽²⁾, which means it is regulated by the Member States rather than under common EU rules. In 2017, the Commission also closed all gambling cases, taking the view that such matters could be handled more efficiently at national level ⁽³⁾. The Commission is now reported to be forecasting significant budgetary revenue from such a levy ⁽⁴⁾.

1. On what grounds is taxing online gambling at EU level consistent with the principle of subsidiarity and the principle of conferral, given that the EU has never been given taxation power by the Member States ⁽⁵⁾?
2. In what way would financing the EU budget through a gambling levy be more beneficial for EU citizens than a direct contribution from the Member States, given that both ultimately draw on the same economy?
3. Will the Commission assess the cost of removing tax competition between the Member States that the harmonising of gambling tax rates would entail?

Submitted: 3.6.2026

Answer given by Mr Hoekstra on behalf of the European Commission
(30 July 2026)

As stated in Articles 113 and 115 of the Treaty on the Functioning of the European Union (TFEU), the EU has competence to harmonise legislation in the area of taxation for the smooth functioning of the internal market.

According to Article 311 TFEU, the EU shall provide itself with own resources to finance its policies. Own resources are, by nature, an exclusive competence of the EU.

Article 311(3) TFEU empowers the Council to establish new categories of own resources. This Article neither defines own resources nor limits the form they may take.

The own resources decision fully respects Member States' tax sovereignty. It is adopted with unanimity in the Council after consultation of the European Parliament and must be approved by Member States according to their constitutional requirements.

The Commission proposed in July 2025 five new own resources ⁽¹⁾ to reduce reliance on contributions from gross national income and Value Added Tax and diversify revenue streams in line with EU policies.

The Commission stands by the proposed package as it meets the principles of fairness, efficiency, and feasibility. It generates adequate revenue, ensuring the EU's capacity to deliver on its shared needs and ambitions.

Should it be decided to propose a levy on online gambling revenues, the Commission would, in line with the interinstitutional agreement on better regulation, assess all aspects of the issue.

The Commission would also like to draw attention of the Honourable Members to its official reply to the European Parliament's resolution of 28 April 2026 on the proposal for the multiannual financial framework for 2028-2034 that was transmitted on 19 June 2026.

¹ European Parliament resolution of 28 April 2026 on the proposal for the multiannual financial framework for 2028-2034 (interim report, 2025/0571R(APP)).

² Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market (OJ L 376, 27.12.2006, p. 36, ELI: <http://data.europa.eu/eli/dir/2006/123/oj>), Article 2(2)(h), excluding gambling from its scope.

³ European Commission, press release IP-17-5109, 'Commission closes infringement procedures and complaints in the gambling sector', 7 December 2017.

⁴ Sorgi, G., 'EU forecasts EUR 13B budget return from new gambling tax', *Politico*, 28 May 2026.

⁵ Articles 5(2) and 5(3) of the Treaty on European Union (principles of conferral and subsidiarity).

⁽¹⁾ COM(2025) 574 final, Proposal for a COUNCIL DECISION on the system of own resources of the European Union and repealing Decision (EU, Euratom) 2020/2053.