

From: IG Taskforce
Sent: Tuesday, 5 August 2025 11:06 AM
To: info@gcb.cw
Subject: Advice to Curacao Gaming Control Board re Formal Warning to Vivardo N.V. - Golden Reels [SEC=OFFICIAL]
Attachments: ACMA Advice to Curaçao Gaming Control Board re Formal Warning issued to Vivardo NV.pdf; 1.08.2025 - Formal Warning to Vivardo N.V. - Contravention of the Australian Interactive Gambling Act 2001 - Golden Reels (1).pdf; Relevant provisions of IGA for Parts 2 and 7A.pdf

Dear Sir/Madam

Please see attached a letter from the Australian Communications and Media Authority (ACMA) advising of the Formal Warning issued to Vivardo N.V for contravening the Australian *Interactive Gambling Act 2001*.

Yours sincerely

Gambling Compliance Team

Australian Communications and Media Authority

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The ACMA acknowledges First Nations peoples as the Traditional Owners and Custodians of Australia. We respect and celebrate First Nations peoples as the original storytellers and content creators of the lands on which we work and honour the enduring strength and commitment of Aboriginal and Torres Strait Islander peoples to the land, waters and their communities. We pay our respects to Elders past, present, and emerging.



1 August 2025

Gaming Control Board Curaçao
Emancipatie Boulevard Dominico F. "Don" Martina 23
Willemstad
Curaçao

By email: info@gcb.cw

ACMA file reference: ACMA2021/274-42

Dear Sir/Madam

Contravention of the Australian *Interactive Gambling Act 2001* – Vivardo N.V.

The Australian Communications and Media Authority (the ACMA) is responsible for investigating and taking enforcement action for contraventions of the Australian *Interactive Gambling Act 2001* (the IGA).

The ACMA has recently completed an investigation into services made available at <https://goldenreels.casino>. The ACMA found that Vivardo N.V. contravened each of subsection 15(2A) and 15AA(3) of the IGA by:

- > providing a prohibited interactive gambling service to Australian customers
- > providing an unlicensed regulated interactive gambling service to Australian customers

On 5 March 2025 the ACMA advised Vivardo N.V., of the ACMA's preliminary contravention findings. On 18 March 2025, the ACMA received a response about the steps Vivardo N.V. had taken to determine how access to the Golden Reels service from Australia had occurred.

On 11 April 2025, the ACMA informed Vivardo N.V., that ACMA staff were still able to log onto an existing registered account which was established using details that clearly identified them as a customer based in Australia. The ACMA advised Vivardo N.V., that to avoid any future investigation or enforcement action, it should immediately take steps to ensure that the Golden Reels service is not being provided to its existing Australian-based customers in contravention of the IGA, and contact the ACMA to advise of the further steps it had taken. No further response has been received.

The ACMA has since conducted a further review of the Golden Reels service and found that the Golden Reels service continues to contravene the IGA. The ACMA issued a Formal Warning to Vivardo N.V. under section 64A of the IGA on 1 August 2025.

If Vivardo N.V. continues to provide prohibited and unlicensed regulated interactive gambling services to persons physically located in Australia, the ACMA may take further action.

I have attached a copy of the Formal Warnings issued to Vivardo N.V. as well as the key provisions of the IGA.

We have brought this matter to your attention as we understand that this entity has an application (OGL/2024/1383/0619) for a gaming licence in progress with the Gaming Control Board Curacao and is permitted to continue its operations under a Certificate of Operation. The ACMA's findings of illegal activity may be relevant to your consideration of the suitability of a licensee. We would appreciate it if you could forward this Formal Warning to Vivardo N.V. to ensure that it has been brought to their attention.

If you have any questions on the above, please contact [REDACTED] Manager of the Interactive Gambling Team at [REDACTED]

Thank you for your engagement in this process.

Yours sincerely

[REDACTED]

Manager, Gambling Compliance Team

Encl: Relevant provisions of the IGA, Formal Warning

CC: [REDACTED]
Managing Director of eMoore N.V., Statutory Director of Vivardo N.V.

Key Provisions of the *Interactive Gambling Act 2001*

4 Definitions

designated interactive gambling service means:

- (a) a prohibited interactive gambling service; or
- (b) an unlicensed regulated interactive gambling service.

gambling service means:

- (a) a service for the placing, making, receiving or acceptance of bets; or
- (b) a service the sole or dominant purpose of which is to introduce individuals who wish to make or place bets to individuals who are willing to receive or accept those bets; or
- (c) a service for the conduct of a lottery; or
- (d) a service for the supply of lottery tickets; or
- (e) a service for the conduct of a game, where:
 - (i) the game is played for money or anything or else of value; and
 - (ii) the game is a game of chance or of mixed chance and skill; and
 - (iii) a customer of the service gives or agrees to give consideration to play or enter the game; or
- (f) a gambling service (within the ordinary meaning of that expression) that is not covered by any of the above paragraphs.

Unlicensed regulated interactive gambling service means a regulated interactive gambling service that is provided in contravention of subsection 15AA(3).

5 Prohibited interactive gambling services

(1) For the purposes of this Act, a **prohibited interactive gambling service** is a gambling service, where:

- (a) the service is provided in the course of carrying on a business; and
- (b) the service is provided to customers using any of the following:
 - (i) an internet carriage service;
 - (ii) any other listed carriage service;
 - (iii) a broadcasting service;
 - (iv) any other content service;
 - (v) a datacasting service

Note: This definition relates to the offence provisions and civil penalty provisions set out in section 15 and Part 7A.

(2) Subsection (1) has effect subject to subsection (3).

Excluded services

(3) For the purposes of this Act, none of the following services is a **prohibited interactive gambling service**:

- (a) a telephone betting service;
- (aa) an excluded wagering service (see section 8A);
- (ab) an excluded gaming service (see section 8B);
- (aba) a place-based betting service (see section 8BA);
- (ac) a service that has a designated broadcasting link (see section 8C);
- (ad) a service that has a designated datacasting link (see section 8C);
- (ae) an excluded lottery service (see section 8D);

- (b) a service to the extent to which it relates to the entering into of contracts that are financial products within the meaning of Chapter 7 of the *Corporations Act 2001*;
- (ba) a wholesale gambling service;
- (bb) a trade promotion gambling service (see section 8BB);
- (c) an exempt service (see section 10).

8 Australian-customer link

For the purposes of this Act, a gambling service has an Australian-customer link if, and only if, any or all of the customers of the service are physically present in Australia.

8E Regulated interactive gambling service

(1) For the purposes of this Act, a **regulated interactive gambling service** is:

- (a) a telephone betting service (see section 8AA); or
- (b) an excluded wagering service (see section 8A); or
- (c) an excluded gaming service (see section 8B); or
- (d) a place-based betting service (see section 8BA); or
- (e) a service that has a designated broadcasting link (see section 8C); or
- (f) a service that has a designated datacasting link (see section 8C); or
- (g) an excluded lottery service (see section 8D); or
- (h) an exempt service (see section 10);

where:

- (i) the service is provided in the course of carrying on a business; and
 - (j) the service is provided to customers using any of the following:
 - (i) an internet carriage service;
 - (ii) any other listed carriage service;
 - (iii) a broadcasting service;
 - (iv) any other content service;
 - (v) a datacasting service; and
 - (k) in the case of an exempt service—a determination under subsection (2) is in force in relation to the service.
- (2) The Minister may, by legislative instrument, determine that each exempt service included in a specified class of exempt services is covered by paragraph (1)(k).
- (3) Subsection (1) has effect subject to subsection (4).
- (4) For the purposes of this Act, neither of the following services is a **regulated interactive gambling service**:
- (a) a wholesale gambling service;
 - (b) a trade promotion gambling service (see section 8BB).

15 Prohibited interactive gambling services not to be provided to customers in Australia

(2A) A person must not provide a prohibited interactive gambling service that has an Australian-customer link (see section 8).

Civil penalty: 7,500 penalty units.

(3) Subsections (1) and (2A) do not apply if the person:

- (a) did not know; and
- (b) could not, with reasonable diligence, have ascertained;

that the service had an Australian-customer link.

Note: In the case of proceedings for an offence against subsection (1), the defendant bears an evidential burden in relation to the matters in subsection (3) (see subsection 13.3(3) of the *Criminal Code*).

15AA Unlicensed regulated interactive gambling services not to be provided to customers in Australia

- (3) A person must not provide a particular kind of regulated interactive gambling service if:
- (a) the service has an Australian-customer link (see section 8); and
 - (b) the person does not hold a licence (however described) under a law of a State or Territory that authorises the provision of that kind of service in the State or Territory.

Civil penalty: 7,500 penalty units.

- (5) Subsections (1) and (3) do not apply if the person:
- (a) did not know; and
 - (b) could not, with reasonable diligence, have ascertained;

that the service had an Australian-customer link.

Note: In the case of proceedings for an offence against subsection (1), the defendant bears an evidential burden in relation to the matters in subsection (5) (see subsection 13.3(3) of the *Criminal Code*).

Formal Warning

under section 64A of the *Interactive Gambling Act 2001*

To: Vivardo N.V.

Of: Groot Kwartierweg 10 Willemstad
Curaçao

Attention: [REDACTED], Managing Director of eMoore N.V., Statutory
Director of Vivardo N.V.

I, [REDACTED], delegate of the Australian Communications and Media Authority (ACMA), being satisfied that Vivardo N.V. has contravened subsections 15(2A) and 15AA(3) of the *Interactive Gambling Act 2001* (the IGA):

HEREBY issue Vivardo N.V. a formal warning under section 64A of the IGA, for one or more contraventions of subsections 15(2A) and 15AA(3) of the IGA, being civil penalty provisions.

Details of the contraventions

Obligations under the IGA

1. Subsection 15(2A) of the IGA provides that a person must not provide a prohibited interactive gambling service that has an Australian customer link.
2. A 'prohibited interactive gambling service' is defined in section 5 of the IGA and 'gambling service' is defined in section 4 of the IGA.
3. Subsection 5(3) of the IGA lists services that are not prohibited interactive gambling services, including an excluded wagering service (paragraph 5(3)(aa)).
4. An 'excluded wagering service' is defined in section 8A of the IGA and includes betting on a sporting event except to the extent it is an in-play betting service (subsection 8A(3) of the IGA).
5. An excluded wagering service is a kind of regulated interactive gambling service (as defined in section 8E of the IGA).
6. Subsection 15AA(3) of the IGA provides that a person must not provide a particular kind of regulated interactive gambling service if:
 - (a) the service has an Australian customer link; and
 - (b) the person does not hold a licence (however described) under a law of a State or Territory that authorises the provision of that kind of service in the State or Territory.
7. Under section 8 of the IGA, a gambling service has an Australian-customer link if, and only if, any or all of the customers of the service are physically present in Australia.

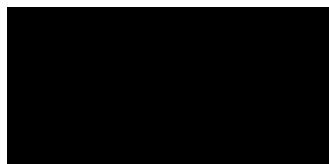
Investigation

8. Under section 21 of the IGA, the ACMA on 28 February 2025 reviewed whether the Golden Reels service provided prohibited and unlicensed regulated interactive gambling services in contravention of the IGA.
9. During this period the Golden Reels service was available via the URL <https://goldenreels.casino>.
10. Vivardo N.V. is the provider of the Golden Reels service.

Contravention of subsections 15(2A) and 15AA(3) of the IGA

11. The Golden Reels service offered 'gambling services', including:
 - > casino-style games of chance or mixed chance and skill, played for money where the customer gave consideration to play the game (paragraph (e) of the definition of 'gambling service' in section 4 of the IGA).
 - > services for the placing, making, receiving or acceptance of bets (paragraph (a) of the definition of 'gambling service' in section 4 of the IGA), including in-play betting services.
12. The Golden Reels service provided in the course of carrying on a business and was provided to customers using an internet carriage service (section 5 and paragraph 8E(1)(i)-(j) of the IGA).
13. The Golden Reels service had an Australian customer-link.
14. Vivardo N.V. is not licensed by an Australian State or Territory to provide regulated interactive gambling services to Australians (paragraph 15AA(3)(b)).
15. The ACMA found that, as the provider of the Golden Reels service, Vivardo N.V. has contravened subsections 15(2A) and 15AA(3) of the IGA by providing prohibited and unlicensed regulated interactive gambling services to customers physically present in Australia

Dated this 1 August 2025.



Delegate of the Australian Communications and Media Authority

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Note: This definition relates to the offence provisions and civil penalty provisions set out in section 15 and Part 7A.

(2) Subsection (1) has effect subject to subsection (3).

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- (i) the service is provided in the course of carrying on a business; and
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 - (i) an internet carriage service;
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Civil penalty: 7,500 penalty units.

- (3) Subsections (1) and (2A) do not apply if the person:
- (a) did not know; and
 - (b) could not, with reasonable diligence, have ascertained;
- that the service had an Australian-customer link.

Note: In the case of proceedings for an offence against subsection (1), the defendant bears an evidential burden in relation to the matters in subsection (3) (see subsection 13.3(3) of the *Criminal Code*).

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- (3) A person must not provide a particular kind of regulated interactive gambling service if:
- (a) the service has an Australian-customer link (see section 8); and
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