



**Date:** 31 March 2026

**For:** All Gaming System Administrators  
All Gaming Venue Operators  
All Licensees of Integrated Resorts  
All Gaming Affiliates  
All Support Service Providers  
All Concerned Entities

**Re:** PAGCOR Regulatory Updates — Summary and Compliance Reminders

We are writing to bring to your attention two (2) important regulatory issuances from the Philippine Amusement and Gaming Corporation (PAGCOR), I-Gaming Licensing and Regulation Group — Electronic Gaming Licensing Department, approved by the PAGCOR Board of Directors on March 26, 2026. Please review the highlights below and take the necessary compliance actions before the applicable deadlines.

**MEMORANDUM NO. 1 | March 26, 2026**

### ***Amendments to the Transition Guidelines and Regulatory Framework***

#### **Key changes and reminders:**

- **Expanded definition of Game Aggregator (“GA”):** The GA definition now explicitly covers entities providing Electronic Gaming Systems (EGS), Online Gaming Platforms (OGP), and/or gaming system software to any PAGCOR-accredited or licensed entity.
- **New category — Exclusive Distributor or Reseller:** An accredited local GA or Game Content Provider (GCP) duly appointed by a foreign-based GA/GCP of the same accreditation category, granted sole rights to distribute a gaming system/platform or game content to accredited GSAs or Integrated Resort Licensees.
- **Mandatory local appointment for unaccredited foreign GAs/GCPs:** Foreign-based Gaming Affiliates that do not apply for PAGCOR accreditation but wish to continue offering products in the Philippines must appoint an appropriate accredited local Gaming Affiliate as exclusive distributor or reseller.
- **GSA distributorship prohibition:** No GSA — including those with existing GA or GCP accreditation — is permitted to act as distributor or reseller of any foreign-based GA or GCP.
- **Distributorship cap:** A local GA or GCP may hold a maximum of five (5) exclusive distributorships within the same accreditation category.
- **Declaration of existing distributorship agreements:** All concerned GSAs must declare existing distributorship agreements with Gaming Affiliates and seek PAGCOR’s confirmation of approval for continuous distribution of game contents. Any undeclared agreement after June 1, 2026 shall be deemed void and will no longer be acknowledged by PAGCOR.
- **Extended B2B accreditation deadline:** The transition period for submission of accreditation applications of contracted B2B Providers has been extended from March 31, 2026 to May 31, 2026.

**Key Deadlines: May 31, 2026** — B2B accreditation application submissions. **June 1, 2026** — Deadline to declare all existing distributorship agreements.



MEMORANDUM NO. 2 | March 30, 2026

## *Deferment of Minimum Guaranteed Fee (MGF) Implementation for Gaming System Administrators*

### Key changes and reminders:

- **Two-month deferment approved:** In consideration of the current economic crisis, the imposition of Minimum Guaranteed Fee (MGF) on GSAs has been deferred for two (2) months, or until June 1, 2026.
- **1st Tranche (June 1 – December 31, 2026):**
  - GSAs with Electronic Casino Games
    - Minimum GGR: PhP 30,000,000/month, MGF: PhP 9,000,000
  - GSAs without Electronic Casino Games
    - Minimum GGR: PhP 15,000,000/month, MGF: PhP 3,000,000
- **2nd Tranche (January 1, 2027 onwards):**
  - GSAs with Electronic Casino Games
    - Minimum GGR: PhP 35,000,000/month, MGF: PhP 10,500,000
  - GSAs without Electronic Casino Games
    - Minimum GGR: PhP 20,000,000/month, MGF: PhP 4,000,000
- **EGLD re-evaluation prior to June 1, 2026:** The Electronic Gaming Licensing Department will conduct a comprehensive evaluation of prevailing industry conditions and may further adjust, proceed with, or lift the MGF deferment, consistent with long-term sector sustainability objectives.
- **Official reply on pending extension requests:** This memorandum constitutes PAGCOR's official response to all requests for extension received in connection with the MGF implementation.

**Key Deadlines: June 1, 2026** — MGF deferment ends. GSAs should prepare for 1st Tranche MGF obligations unless EGLD issues a further directive.

We strongly encourage all concerned parties to review these issuances carefully, assess their current arrangements, and take the necessary steps to ensure compliance within the prescribed timelines. Should you require assistance in interpreting these regulatory updates or in preparing your compliance submissions, please do not hesitate to reach out to our team.

For your information, guidance, and strict compliance.

Sincerely,

**Arden Consult**

Regulatory Affairs Team



I-GAMING LICENSING AND REGULATION GROUP
Electronic Gaming Licensing Department

MEMORANDUM

March 26, 2026

TO : ALL GAMING SYSTEM ADMINISTRATORS
ALL GAMING VENUE OPERATORS
ALL LICENSEES OF INTEGRATED RESORTS
ALL GAMING AFFILIATES
ALL SUPPORT SERVICE PROVIDERS
ALL APPLICANTS AND CONCERNED PARTIES

FROM : THE OFFICER-IN-CHARGE

SUBJECT : AMENDMENTS TO THE TRANSITION GUIDELINES AND
REGULATORY FRAMEWORK

Please be informed that the PAGCOR's Board of Directors, in its meeting held on March 26, 2026, approved the following:

- 1. Implementation of the following amendments to the Regulatory Framework for the Accreditation of Gaming Affiliates and Support Service Providers Revision No. 1;

Table with 2 columns: FROM and TO. Row 1: Definition of Terms. Row 2: Game Aggregator (GA) definition with amendments.

	<p><i>entity that provides the electronic gaming system (EGS), online gaming platform (OGP) and/or gaming system software to any PAGCOR-accredited and/or licensed entity.</i></p>
	<p><b>13. Exclusive Distributor or Reseller</b> refers to an accredited local Game Aggregator (GA) or Game Content Provider (GCP) duly appointed by a foreign-based GA/GCP of same category or type of accreditation that is given the sole right to offer, sell and/or distribute a gaming system/platform or game contents among the accredited GSAs or IR Licensees.</p>
<p><b>II. General Provisions</b></p>	
<p>7. For foreign-based B2B Provider (or its local counterpart/business in the Philippines), the registration with the Securities and Exchange Commission (SEC) of the Philippines shall be required.</p> <p>8. A foreign-based Gaming Affiliate (i.e., Game Aggregator and/or Game Content Provider) may appoint a local entity or a GSA as exclusive distributor with full responsibility for its products and/or services. However, any exclusive distributorship agreement shall be automatically deemed void/cancelled once the foreign-based Gaming Affiliate is accredited by PAGCOR.</p>	<p>7. For foreign-based B2B Provider (or its local counterpart/business in the Philippines), the registration with the Securities and Exchange Commission (SEC) of the Philippines shall be required.</p> <p>8. <b>A foreign-based Gaming Affiliate (i.e., Game Aggregator or Game Content Provider) which does not desire to apply for accreditation with PAGCOR but desires its products and services to be offered or continue being offered in the Philippines, must appoint the appropriate accredited Gaming Affiliate as exclusive distributor or reseller with full responsibility for its products and/or services.</b> However, any exclusive distributorship agreement shall be automatically deemed void/cancelled once the foreign-based Gaming Affiliate is accredited by PAGCOR.</p>
<p>9. Each local entity or GSA is allowed</p>	<p>9. <b>An accredited Game Aggregator</b></p>

<p>to be an exclusive distributor up to a maximum of five (5) distributorships.</p>	<p><b><i>(GA) or Game Content Provider (GCP) is allowed to be an exclusive distributor or reseller of a foreign-based entity on the same category or type of accreditation up to a maximum of five (5) distributorships, i.e., an accredited local GCP for exclusive 5 distributorships of suites of games for a foreign-based GCP, or an accredited local GA for exclusive 5 distributorships of gaming system/platform/system software for a foreign-based GA.</i></b></p> <p><b><i>10. No GSA shall be allowed as distributor or reseller of any foreign-based GA or GCP. For clarity, no accredited GA or GCP with existing accreditation as GSA is allowed to be an exclusive distributor/reseller of a foreign-based GA or GCP.</i></b></p>
---	---

2. The above table of amendments shall form part of the *Regulatory Framework for the Accreditation of Gaming Affiliates and Support Service Providers Revision No. 1* and shall be designated as **Annex D** thereof. The implementation of these amendments shall take effect five (5) days after their publication on PAGCOR's regulatory website.

3. Inclusion of a requirement for concerned GSAs to declare existing Distributorship Agreements in the Transition Guidelines for the existing GSAs and their contracted B2B providers:

*"2. Existing Gaming System Administrators and Their Contracted Gaming Affiliates and Support Service Providers*

a. *Gaming System Administrators (GSA), formerly Gaming System Service Providers (GSSP)*

"xxx...xxx...xxx

***iv. To recognize the existing distributorship agreements with concerned Gaming Affiliates, all concerned GSAs shall declare and seek confirmation of approval for the continuous distribution of game contents. Any***

***extension in the validity period of the existing distributorship agreement of the GSA shall not be allowed in order to effectively assign the distribution of game contents to the accredited Game Content Providers. All undeclared distributorship agreements by June 01, 2026 shall no longer be acknowledged by PAGCOR and shall be deemed void.”***

XXX...XXX...XXX”

4. Extension of the transition period for the submission of accreditation applications of contracted B2B Providers from March 31, 2026 to May 31, 2026.

For your information, guidance and strict compliance.

Thank you.

  
JESSA MARIZ R. FERNANDEZ

cc: OCCEO  
VP, MEG  
AVP, AD  
AVP, CMED-EG

/eaa



I-GAMING LICENSING AND REGULATION GROUP  
Electronic Gaming Licensing Department

**MEMORANDUM**

March 30, 2026

TO : ALL GAMING SYSTEM ADMINISTRATORS  
FROM : THE OFFICER-IN-CHARGE  
SUBJECT : DEFERMENT OF PERIOD FOR THE IMPLEMENTATION OF THE IMPOSITION OF MINIMUM GUARANTEED FEE

In consideration of the current economic crisis, please be informed that the PAGCOR's Board of Directors, in its meeting held on March 26, 2026, approved the deferment on the imposition of Minimum Guaranteed Fee (MGF) to Gaming System Administrators (GSA) *for a period of two (2) months or until June 01, 2026.*

Correspondingly, below is the amended schedule for the imposition of MGF:

**1<sup>st</sup> Tranche (June 01, 2026 to December 31, 2026)**

Category	Minimum Gross Gaming Revenue (GGR) per month	MGF
GSA's with Electronic Casino Games	PhP30,000,000.00	PhP9,000,000.00
GSA's without Electronic Casino Games	PhP15,000,000.00	PhP3,000,000.00

**2<sup>nd</sup> Tranche (January 01, 2027 onwards)**

Category	Minimum GGR per month	MGF
GSA's with Electronic Casino Games	PhP35,000,000.00	PhP10,500,000.00
GSA's without Electronic Casino Games	PhP20,000,000.00	PhP4,000,000.00

Moreover, prior to the expiration of the 2-month deferment period, the Electronic Gaming Licensing Department shall conduct a comprehensive evaluation of prevailing industry conditions to determine whether to proceed with, further adjust, or lift the

deferment of the MGF implementation, consistent with the objectives of long-term sector sustainability.

This shall also serve as reply to all requests for extension received in connection with the implementation of MGF.

For your information, guidance and strict compliance.

Thank you.

  
JESSA MARIZ R. FERNANDEZ

Cc: OCCEO  
AVP,AD  
AVP, CMED-EG

/eve