Memorandum of Understanding between Údarás Rialála Cearrbhachais na hÉireann, the Gambling Regulatory Authority of Ireland and Nevada Gaming Control Board

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Introduction

1. This Memorandum of Understanding ("MoU") establishes a proposed framework for cooperation and the broad principles of collaboration between Údarás Rialála Cearrbhachais na hÉireann, the Gambling Regulatory Authority of Ireland (the "GRAI") and the Nevada Gaming Control Board (the "NGCB"), collectively referred to as "the parties" throughout this document.

2. The shared aims of those signing this MoU are to enable closer working between the parties, to assist them in discharging their respective regulatory functions and duties.

3. This MoU is a statement of intent that does not give rise to legally binding obligations on the part of either the GRAI or the NGCB. The arrangements set out in this MoU are subject to what is permitted and required by law. No personal information, personal data, third party information or third party data, or commercially sensitive information will be shared at this time, and any future sharing of such information, will be subject to a separate information sharing agreement.

4. **The role and function of Údarás Rialála Cearrbhachais na hÉireann, the Gambling Regulatory Authority of Ireland**

The GRAI is responsible for licensing and regulating betting, gaming, certain lotteries and the sale or supply of products, or services related to gambling in Ireland. The GRAI was established in March 2025 and became a regulatory body under the Gambling Regulation Act 2024.

The functions of the GRAI are set out in Section 15 of the Gambling Regulation Act 2024, which provides that the general functions of the Authority shall be:

(a) to license, supervise and control gambling activities in Ireland,
(b) to establish and maintain—
   i. a register of gambling licensees, and
   ii. a National Gambling Exclusion Register,
(c) to establish, maintain and administer the Social Impact Fund,
(d) to establish, or cause to be established, standards for certain gambling products or gambling related services, or both, and to certify those products or services for sale or supply by a licensee of a Business to Business gambling licence,
(e) to impose obligations on licensees and other persons in relation to advertising and branded clothing and merchandise,

(f) to impose obligations on licensees including, in relation to the protection of children, inducements to gamble, the sponsorship of relevant gambling activities, the training of staff, the notification of suspicious gambling patterns and the maintenance of accounts and records,
(g) to monitor and enforce compliance by licensees with this Act,
(h) to take such enforcement measures as are necessary to enforce relevant obligations,
(i) to deal with complaints made to the Authority,
(j) to take measures to stop prohibited gambling activities,
(k) to enhance public awareness and disseminate information to the public in respect of the licensing and regulation of gambling activities,
(l) to be a competent authority for the purposes of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010,
(m) to enter into information sharing arrangements with persons outside the State performing similar functions to the Authority and to enter into information sharing agreements with persons in the State,
(n) to engage in research activities in relation to gambling activities,
(o) to conduct a review of the operation of this Act from time to time and to report to the Minister for Justice on the outcome of the review and, if appropriate, to make recommendations to the Minister following that review,
(p) to report to the Minister for Justice on the performance of its functions when requested to do so by the Minister, and
(q) to cooperate, in relation to the regulation of gambling activities, with the Charities Regulatory Authority, the Competition and Consumer Protection Commission, Coimisiún na Meán and the Revenue Commissioners.

In accordance with Section 106 of the Gambling Regulation Act 2024, the GRAI may enter into an arrangement with a person (whether a body corporate, an unincorporated body or an individual) outside Ireland that, under the law of a place other than Ireland, performs functions that are the same as or similar to those performed by the GRAI. Such an information sharing arrangement may be entered into in the future by the parties.

5. **Functions and powers of the Nevada Gaming Control Board**

The NGCB is responsible for regulating gambling within the State of Nevada. It was created by the Nevada State Legislature in 1955 to protect the stability and integrity of Nevada's gaming industry and to maintain public confidence and trust therein. This mandate has been accomplished and maintained through the NGCB's strict regulation of all individuals, entities, locations, practices, associations, and activities related to the gaming industry in the State of Nevada. Through its ongoing oversight of the industry, the NGCB ensures that gaming is conducted honestly and competitively, and that the gaming industry remains free from criminal and corruptive elements. In addition to the above, the NGCB is responsible for overseeing the proper reporting and collection of gaming taxes and fees for the State of Nevada.

The rules and requirements governing the gaming industry in Nevada are found in the Nevada Gaming Control Act–codified in chapters 462, 463, 463A, 463B, 464, 465, and 466 of the Nevada Revised Statutes–and the regulations adopted by the Nevada Gaming Commission. The gaming regulatory framework in the State of Nevada is specifically designed to maintain a balance between imposing rigorous standards for the gaming industry and providing the flexibility needed to permit innovation and expansion thereof. The NGCB ensures that such balance is achieved without compromising its prime responsibility to preserve the integrity of the industry and to protect the public from harm.

Principles of cooperation

6. Subject to paragraph 3 above and subject to any legal restrictions on the disclosure of information (whether imposed by statute, or otherwise) and at their discretion, the parties may:

    a. Communicate regularly to discuss matters of mutual interest (this may involve participating in multi-agency groups to address common issues and threats); and
    b. Consult one another on any issues which might have significant implications for the other organisation/jurisdiction.

7. The parties agree to hold confidential all information (whether written, oral, or obtained by observation or another means and whether directly or indirectly), documentation and other material received, whether disclosed/obtained before, on, or after the date of this MoU, which concerns the operations of either of the parties, or which is otherwise confidential in nature, and such information, documentation or material will not be disclosed to any third party, save for as may be required by law, subject to paragraph 8 to the employees, sub-contractors, representatives or advisors of the parties who need to know such information, or as otherwise agreed by the parties in writing. This confidentiality obligation, and that contained at paragraph 8, shall survive the termination or expiration of this MoU, unless otherwise agreed in writing between the parties or as required by law.

8. Each party shall ensure that its employees, sub-contractors, officers, representatives and/or advisors to whom it discloses the other party's information, as referred to in paragraph 7, comply with paragraph 7 and have committed themselves to confidentiality, or are under an appropriate statutory obligation of confidentiality.

9. The parties will comply with the general laws they are subject to, and comply with any applicable governance requirements, including relating to security, confidentiality and retention.

Duration and review of the MoU

10. The parties will monitor the operation of this MoU and will review it biennially.

11. Any issues arising in relation to this MoU will be notified to the key contact for each organisation as listed at paragraph 17.

12. Any changes to this MoU identified between reviews may be agreed in writing between the parties.

13. If the sharing of personal information, personal data, third party information or data, or commercially sensitive data (for the purpose of enforcement, prosecution or otherwise) is required, a separate agreement will be entered in writing between the parties.

14. Either party may bring this MoU to an end by giving thirty (30) days' notice in writing to the other party.

Publishing Information on the party's website

15. As part of the parties' commitment to transparency, the details of this MoU such as the names of the organisations and the date the MoU was signed, may be published on each party's website.

16. If either party has any objections to the publication of this MoU, they ought to inform the key person detailed below at paragraph 17.

Key contacts

17. The parties have both identified a key person who is responsible for managing this MoU:

    Údarás Rialála Cearrbhachais na hÉireann, **the Gambling Regulatory Authority of Ireland–** Anne Marie Caulfield
    and

    Nevada Gaming Control Board – Mike Dreitzer

18. The key contacts will maintain an open dialogue between each other in order to ensure that the MoU remains effective and fit for purpose. They will also seek to identify any difficulties in the working relationship, and proactively seek to minimise them.

Signature

On behalf of Údarás Rialála Cearrbhachais na hÉireann, the Gambling Regulatory Authority of Ireland,

Name: Anne Marie Caulfield in her capacity as the Chief Executive Officer

Signature: ____________________ Date: _______________________2026

On behalf of the Nevada Gaming Control Board

Name: Mike Dreitzer in his capacity as Executive Director

Signature: ____________________ Date: _______________________ 2026