

S. No. 2868
H. No. 10987

Republic of the Philippines
Congress of the Philippines
Metro Manila

Nineteenth Congress

Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty-second day of July, two thousand twenty-four.

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[REPUBLIC ACT NO. **12312**]

AN ACT BANNING AND DECLARING ILLEGAL OFFSHORE GAMING OPERATIONS IN THE PHILIPPINES AND OTHER OPERATIONS RELATED THERETO, REPEALING FOR THE PURPOSE REPUBLIC ACT NUMBERED ELEVEN THOUSAND FIVE HUNDRED NINETY, OTHERWISE KNOWN AS "AN ACT TAXING PHILIPPINE OFFSHORE GAMING OPERATIONS", AND FOR OTHER PURPOSES

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. *Short Title.* – This Act shall be known as the "Anti-POGO Act of 2025".

SEC. 2. *Declaration of Policy.* – The State recognizes that the maintenance of peace and order, the protection of life, liberty, and property, and the promotion of the general welfare

are paramount for the meaningful enjoyment of democracy. The State likewise values the dignity of every human person and guarantees full respect for human rights.

To this end, offshore gaming operations in the Philippines are hereby banned and declared unlawful.

SEC. 3. *Definition of Terms.* – For purposes of this Act:

(a) *POGO accredited service provider* refers to any person or entity duly licensed by the authorities who supplies support services which are necessary facets of offshore gaming to Philippine Offshore Gaming Operators (POGOs). Support services may include customer service, information technology service, marketing, customer registration and verification, payment solutions, odds making, office support, leasing of office space, and other similar services which are indispensable to offshore gaming operations in the Philippines;

(b) *POGO gaming content provider* refers to any person or entity who supplies or manages gaming content for gaming websites such as gaming software or platforms provider and data or content streaming provider for POGOs;

(c) *POGO gaming equipment* refers to any equipment such as computers, computer systems, and information and communication technology devices used remotely or directly in offshore gaming;

(d) *POGO gaming paraphernalia* refers to any apparatus, furnishing, or accessory used or necessary in offshore gaming operations;

(e) *POGO local gaming agent* refers to a duly constituted business enterprise organized in the Philippines or a person of good repute and financial standing who represents foreign-based POGOs in the Philippines;

(f) *Offshore gaming* refers to offering of or participating in online games of chance or sporting events via the internet using a network and software or program operating in the Philippines, including special economic, freeport, and tourism infrastructure and enterprise zones, catered to offshore players;

(g) *Philippine Offshore Gaming Operator (POGO)* refers to any person or entity organized in the Philippines or any foreign country who conducts in the Philippines offshore gaming operations by themselves or through the services of POGO accredited service providers; and

(h) *POGO hub* or *POGO site* refers to any structure, such as residential or commercial buildings or complexes, that host or house any of the offshore gaming operations in the Philippines, as well as other logistical, administrative, and support services for offshore gaming businesses or operations.

SEC. 4. *Prohibited Acts.* – Upon the effectivity of this Act, it shall be prohibited for any person or entity to conduct or offer offshore gaming as defined under this law. This prohibition includes, but is not limited to, the following acts:

(a) Establishment, operation, or conduct of offshore gaming in the Philippines;

(b) Acceptance of any form of betting for offshore gaming operations;

(c) Acting as a POGO gaming content provider or POGO service provider;

(d) Creation and operation of a POGO hub or POGO site in the Philippines;

(e) Introduction, use, or possession of POGO gaming equipment or POGO gaming paraphernalia in the Philippines; and

(f) Aiding, protecting, or abetting the conduct of any act or activity prohibited under this Act, including the following:

(1) Registering companies used to conceal offshore gaming operations;

(2) Providing any kind of spurious identification cards, birth certificates, passports, licenses, and permits in support of offshore gaming operations;

(3) Leasing, subleasing, using, or allowing the use of any house, building, tourism enterprise, or similar establishment; any vehicle or carrier by land, sea, and air; their computer systems, computer hardware, other computer-related devices, or any of their digital platforms or applications to commit prohibited activities under this Act; or

(4) Facilitating, assisting, or helping in the exit and entry of persons from or to the country at international and local airports, territorial boundaries, and seaports, knowing they are not in possession of required travel documents, or are in possession of tampered, fake, or fraudulently acquired travel documents, for the purpose of committing prohibited activities under this Act.

SEC. 5. *Revocation of POGO Licenses and Prohibition to Operate.* – The license of any person or entity as POGO, POGO gaming content provider, or POGO accredited service provider in relation to offshore gaming operations in the Philippines, previously issued by the Philippine Amusement and Gaming Corporation (PAGCOR), special economic zone authorities, Tourism Infrastructure and Enterprise Zone Authority (TIEZA), freeport authorities, and other government agencies, are hereby withdrawn, revoked, or cancelled permanently. They shall immediately wind down their operations not later than the effectivity of this Act.

The power of PAGCOR, special economic zone authorities, TIEZA, freeport authorities, investment promotion agencies, and other government agencies to issue a license or permit for the conduct of offshore gaming, or to issue a license, permit, or accreditation to POGO gaming content providers and POGO-accredited service providers is hereby revoked.

Any corporation which includes in its purpose any of the prohibited acts under Section 4 is directed to amend its Articles of Incorporation with the Securities and Exchange Commission (SEC) within thirty (30) days from the effectivity of this Act. Otherwise, its Certificate of Registration shall be deemed revoked by the SEC.

SEC. 6. *Cancellation of Work Permits and Visas.* – All Alien Employment Permits (AEP) and certificates of exemption and exclusions issued by the Department of Labor and

Employment (DOLE) and any visa or work permit issued by the Bureau of Immigration (BI) or any other visa-issuing agencies to persons engaged in offshore gaming operations or employed by POGOs, POGO gaming content providers, and POGO accredited service providers are hereby withdrawn, revoked, or cancelled permanently: *Provided*, That upon the effectivity of this Act, the DOLE, the BI, and other visa-issuing agencies shall not be allowed to issue any visa or work permit to any person for purposes related to offshore gaming operations: *Provided, further*, That the BI shall ensure that a foreign national whose visa is cancelled in accordance with this provision shall be deported directly to the country of his or her birth or of which he or she is a citizen, in coordination with the appropriate embassy or consulate: *Provided, finally*, That prosecution and punishment for crimes committed by such foreign national shall take precedence over an action for deportation.

SEC. 7. *Payment of Fees and Taxes.* – All POGOs, POGO gaming content providers, POGO accredited service providers, and POGO local gaming agents whose licenses have been revoked under this Act shall continue to be liable for all taxes, duties, regulatory fees, and all other charges up to the last day of their operations, which are due and payable to the government arising from or in connection to their operations.

Notwithstanding the revocation of license and closure of operations, the Bureau of Internal Revenue (BIR) shall audit the aforementioned persons or entities in order to determine any tax liability.

The POGO local gaming agent shall continue to act as the authorized representative of the POGOs for the payment of taxes resulting from the BIR audit.

SEC. 8. *Predicate Offense.* – Any act, omission, series, or combination of violations of this Act shall constitute “unlawful activity” under Republic Act No. 9160 or the “Anti-Money Laundering Act of 2001”, as amended.

SEC. 9. *Ban on Local and Foreign Employment and Human Trafficking Offense.* – It shall be prohibited for any person or entity to recruit, obtain, hire, provide, offer, transport, transfer, maintain, harbor, or receive any Filipino

or alien, for purposes of employment, training, or apprenticeship in offshore gaming operations in the Philippines.

To recruit, obtain, hire, provide, offer, transport, transfer, maintain, harbor, or receive a person by any means, including under the pretext of employment, training, or apprenticeship for offshore gaming operations in the Philippines, shall be considered unlawful under Section 4 of Republic Act No. 10364 or the "Expanded Anti-Trafficking in Persons Act of 2012", and punishable under such law.

SEC. 10. *Filipino Workers' Transition Program.* – The DOLE shall formulate and implement plans, programs, and activities for the transition of all affected Filipino workers, such as, but not limited to, skilling, upskilling, and reskilling, employment facilitation, and other interventions: *Provided,* That the DOLE shall coordinate with the Technical Education and Skills Development Authority (TESDA), Department of Information and Communications Technology (DICT), Department of Trade and Industry (DTI), Commission on Higher Education (CHED), and consult with the affected special economic zone authorities, TIEZA, freeport authorities, investment promotion agencies, and other relevant government agencies for the training, retooling, skills development, and transition to quality work of the affected Filipino workers.

SEC. 11. *Oversight and Review.* – To oversee the effective implementation of this Act, there shall be created an Administrative Oversight Committee (AOC) composed of the following:

- (a) Presidential Anti-Organized Crime Commission (PAOCC) or its organizational successor-in-interest as Chairperson;
- (b) Department of Justice (DOJ);
- (c) Department of Information and Communications Technology; and
- (d) Department of the Interior and Local Government (DILG).

The heads of the above agencies shall designate their representatives to the AOC who shall have a rank of at least an Assistant Secretary or its equivalent, and who are fully authorized to decide for or on behalf of their respective heads of agencies. In case the PAOCC or its successor-in-interest is abolished, or no successor to PAOCC is appointed, the DOJ shall take over as Chairperson of the AOC.

The AOC shall have the following powers and functions:

- (a) Ensure the proper and effective implementation of the provisions of the Act;
- (b) Maintain a secure, real time, and interoperable information sharing system among concerned agencies. The shared data shall be used solely for implementation, monitoring, and enforcement of this Act;
- (c) Ensure the speedy investigation and prosecution of all persons accused or detained for the crimes punishable under this Act, and monitor the progress of their cases;
- (d) Coordinate with and enlist the assistance of any branch, department, bureau, office, agency, or instrumentality of government, including government-owned and -controlled corporations, and local government units, as well as the business sector and non-government organizations, in the implementation of this Act;
- (e) Conduct regular audits of the PAGCOR, special economic zone authorities, the TIEZA, freeport authorities, investment promotion agencies, and other relevant government agencies to check, among others, if only outbound data are being transmitted by their respective internet service providers. The AOC shall submit an annual audit report to Congress; and
- (f) Perform all other powers and functions related to the efficient and effective prevention and suppression of the acts herein prohibited.

SEC. 12. *Compliance Monitoring and Reporting.* – Not later than one (1) year after the effectivity of this Act, and annually thereafter, the AOC shall submit to the Office of the

President and to both Houses of Congress its compliance monitoring report which shall contain, among others, actions, accomplishments, and status of the implementation of this Act.

SEC. 13. *Penalties.* – Except for specific violations and prosecution under other laws which already provide specific penalties, violations of the provisions of this Act shall be punishable by:

(a) First offense: imprisonment of not less than six (6) years nor more than eight (8) years and a fine of not less than Three hundred thousand pesos (P300,000.00) nor more than Fifteen million pesos (P15,000,000.00), at the discretion of the court;

(b) Second offense: imprisonment of not less than eight (8) years and one (1) day nor more than ten (10) years and a fine of not less than Fifteen million pesos (P15,000,000.00) nor more than Thirty million pesos (P30,000,000.00), at the discretion of the court; or

(c) Third offense: imprisonment of not less than ten (10) years and one (1) day nor more than twelve (12) years and a fine of not less than Thirty million pesos (P30,000,000.00) nor more than Fifty million pesos (P50,000,000.00), at the discretion of the court.

If the offender is a juridical entity, the penalties shall be imposed on the entity's responsible officers, such as but not limited to, the president, chief executive officer, general manager, or partner directly responsible, or those members of the board of directors and others who have beneficial interest in the juridical entity, or those officers who knowingly permitted or failed to prevent the commission of violations of Sections 4, 8, and 9, or other provisions of this Act.

If the offender is a public official or employee, the maximum of the applicable penalty shall be imposed.

If the guilty officer is an alien, he or she shall be summarily deported after serving the sentence and forever barred from re-entering the Philippines.

Any person convicted for the violation of any provision of this Act shall not be subject to probation under Presidential Decree No. 968 or the "Probation Law of 1976", as amended by Republic Act No. 10707.

SEC. 14. *Liability of Government Employees and Public Officials.* – If the prohibited act is committed by a government employee or public official, he or she shall, in addition to the penalties provided in this Act, be dismissed from employment and perpetually disqualified to be elected, appointed, and employed in any government office. In addition, all the retirement benefits of such government employee or public official shall be forfeited in favor of the government.

SEC. 15. *Prosecution, Judgement, and Forfeiture.* – Except for specific violations and prosecution under other laws which already provide specific penalties, prosecution or conviction under this Act shall be without prejudice to prosecution and punishment under the Revised Penal Code or other existing laws.

All POGO buildings or other structures or facilities, materials, POGO gaming equipment, and POGO gaming paraphernalia used directly or indirectly in violation of this Act, and the proceeds of such illegal act or activity, shall be forfeited in favor of the government and may be disposed of, in accordance with existing laws, rules, and regulations: *Provided*, That the POGO gaming equipment and POGO gaming paraphernalia shall be destroyed by the seizing authority.

Independent of a criminal case, any property, tool, instrument, or any other asset used for the commission of the acts prohibited in Section 4 of this Act shall be subject to civil forfeiture upon finding of probable cause, in accordance with rules of procedure to be formulated by the Supreme Court: *Provided*, That the rules shall also include a summary procedure for the release of a portion of such assets during the pendency of the proceedings, for operational support and victim protection, including victims of human trafficking involved in the commission of prohibited acts and other offenses in this Act.

SEC. 16. *Implementing Rules and Regulations.* – Within sixty (60) days from the effectivity of this Act, the DOJ, in consultation with the DILG, DICT, DOLE, BIR, PAGCOR, special economic zone authorities, TIEZA, freeport authorities, investment promotion agencies, and the PAOCC shall issue the implementing rules and regulations (IRR) for the effective implementation of this Act: *Provided*, That the absence of the IRR within the specified period shall not prevent the automatic implementation and execution of the specific provisions of this Act.

SEC. 17. *Amendatory Clause.* – Republic Act No. 9160 or the “Anti-Money Laundering Act of 2001”, as amended, insofar as Section 8 of this Act is concerned, is hereby amended accordingly.

Republic Act No. 9208, as amended by Republic Act No. 10364 or the “Expanded Anti-Trafficking in Persons Act of 2012”, insofar as Section 9 of this Act is concerned, is hereby amended accordingly.

SEC. 18. *Repealing Clause.* – Republic Act No. 11590, otherwise known as “An Act Taxing Philippine Offshore Gaming Operations, Amending for the Purpose Sections 22, 25, 27, 106, 108, and Adding New Sections 125-A and 228(G) of the National Internal Revenue Code of 1997, As Amended, and for Other Purposes”, is hereby repealed.

All other laws, decrees, ordinances, administrative issuances, rules and regulations, or any part thereof, which are inconsistent with this Act, are repealed, amended, or modified accordingly.

SEC. 19. *Separability Clause.* – If any section or provision of this Act is declared invalid or unconstitutional, the remaining sections or provisions hereof shall not be affected by such declaration and shall remain in force and effect.


SEC. 20. *Effectivity.* – This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in at least one (1) newspaper of general circulation: *Provided*, That the online posting in the website of *Official Gazette* shall be considered as sufficient publication under this section.

Approved,


FERDINAND MARTIN G. ROMUALDEZ
*Speaker of the House
of Representatives*


FRANCIS “CHIZ” G. ESCUDERO
President of the Senate

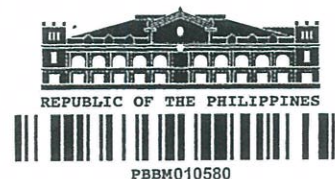
This Act was passed by the Senate of the Philippines as Senate Bill No. 2868 on June 9, 2025 and adopted by the House of Representatives as an amendment to House Bill No. 10987 on June 11, 2025.


REGINALD S. VELASCO
*Secretary General
House of Representatives*


RENATO N. BANTUG JR.
Secretary of the Senate

Approved: **OCT 23 2025**


FERDINAND ROMUALDEZ MARCOS JR.
President of the Philippines



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