



S E N A T E

S. No. 2868

(In substitution of Senate Bill Nos. 2689 and 2752)

PREPARED BY THE COMMITTEES ON WAYS AND MEANS; AND LABOR,
EMPLOYMENT AND HUMAN RESOURCES DEVELOPMENT WITH
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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:*

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

3 SEC. 2. *Declaration of Policy.* – The State recognizes that
4 the maintenance of peace and order, the protection of life, liberty,

1 and property, and the promotion of the general welfare are
2 paramount for the meaningful enjoyment of democracy. The State
3 likewise values the dignity of every human person and guarantees
4 full respect for human rights.

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

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

9 (a) *POGO Accredited Service Provider* refers to any
10 person or entity duly licensed by the authorities who
11 supplies support services which are necessary facets of
12 offshore gaming to Philippine Offshore Gaming Operators
13 (POGOs). Support services may include customer service,
14 information technology service, marketing, customer
15 registration and verification, payment solutions, odds
16 making, office support, leasing of office space, and other
17 similar services which are indispensable to offshore gaming
18 operations in the Philippines;

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

23 (c) *POGO Gaming Equipment* refers to any
24 equipment such as computers, computer systems, and

1 information and communication technology devices used
2 remotely or directly in offshore gaming;

3 (d) *POGO Gaming Paraphernalia* refers to any
4 apparatus, furnishing, or accessory used or necessary in
5 offshore gaming operations;

6 (e) *POGO Local Gaming Agent* refers to a duly
7 constituted business enterprise organized in the Philippines
8 or a person of good repute and financial standing who
9 represents foreign-based POGOs in the Philippines;

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

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

21 (h) *POGO Hub* or *POGO Site* refers to any structure,
22 such as residential or commercial buildings or complexes
23 that host or house any of the offshore gaming operations in
24 the Philippines, as well as other logistical, administrative,
25 and support services for offshore gaming businesses or
26 operations.

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

5 a. Establishment, operation, or conduct of offshore
6 gaming in the Philippines;

7 b. Acceptance of any form of betting for offshore
8 gaming operations;

9 c. Acting as a POGO gaming content provider or
10 POGO service provider;

11 d. Creation and operation of a POGO hub or POGO
12 site in the Philippines;

13 e. Introduction, use, or possession of POGO
14 gaming equipment or POGO gaming paraphernalia in the
15 Philippines; and

16 f. Aiding, protecting, or abetting the conduct of any
17 act or activity prohibited under this Act including the
18 following:

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

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

24 (3) Leasing, subleasing, using or allowing the use of
25 any house, building, tourism enterprise, or similar
26 establishment; any vehicle or carrier by land, sea, and

1 air; their computer systems, computer hardware, other
2 computer-related devices, or any of their digital
3 platforms or applications to commit prohibited
4 activities under this Act;

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

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

24 The power of PAGCOR, special economic zone
25 authorities, TIEZA, freeport authorities, investment
26 promotion agencies, other government agencies to issue a

1 license or permit for the conduct of offshore gaming, or to
2 issue a license, permit, or accreditation to POGO gaming
3 content providers and POGO-accredited service providers is
4 hereby revoked.

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

11 SEC. 6. *Cancellation of Work Permits and Visas.* – All
12 Alien Employment Permits (AEP) and certificates of
13 exemption and exclusions issued by the Department of
14 Labor and Employment (DOLE) and any visa or work
15 permit issued by the Bureau of Immigration (BI) or any
16 other visa-issuing agencies to persons engaged in offshore
17 gaming operations or employed by POGOs, POGO gaming
18 content providers and POGO accredited service providers
19 are hereby withdrawn, revoked, or cancelled permanently:
20 *Provided*, That upon the effectivity of this Act, the DOLE,
21 the BI, and other visa-issuing agencies shall not be allowed
22 to issue any visa or work permit to any person for purposes
23 related to offshore gaming operations: *Provided, further*,
24 That the Bureau of Immigration shall ensure that foreign
25 nationals whose visas are cancelled in accordance with this
26 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 nationals shall take precedence over actions 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

1 person or entity to recruit, obtain, hire, provide, offer,
2 transport, transfer, maintain, harbor, or receive any
3 Filipino or alien, for purposes of employment, training, or
4 apprenticeship in offshore gaming operations in the
5 Philippines.

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

14 SEC. 10. *Filipino Workers’ Transition Program.* –
15 The DOLE shall formulate and implement plans, programs,
16 and activities for the transition of all affected Filipino
17 workers, such as, but not limited to, skilling, upskilling, and
18 reskilling, employment facilitation, and other
19 interventions: *Provided*, That the DOLE shall coordinate
20 with the Technical Education and Skills Development
21 Authority (TESDA), Department of Information and
22 Communications Technology (DICT), Department of Trade
23 and Industry (DTI), Commission on Higher Education
24 (CHED), and shall consult with the affected special
25 economic zone authorities, TIEZA, freeport authorities,
26 investment promotion agency, and other relevant

1 government agencies for the training, re-tooling, skills
2 development, and transition to quality work of the affected
3 Filipino workers.

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

8 (a) Presidential Anti-Organized Crime
9 Commission (PAOCC) or its organizational successor-in-
10 interest as Chairperson;

11 (b) Department of Justice (DOJ);

12 (c) Department of Information and
13 Communications Technology; and

14 (d) Department of the Interior and Local
15 Government (DILG).

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

24 The AOC shall have the following powers and
25 functions:

1 (a) Ensure the proper and effective
2 implementation of the provisions of the Act;

3 (b) Maintain a secure, real-time, and
4 interoperable information-sharing system among concerned
5 agencies. The shared data shall be used solely for
6 implementation, monitoring, and enforcement of this Act;

7 (c) Ensure the speedy investigation and
8 prosecution of all persons accused or detained for the crimes
9 punishable under this Act, and monitor the progress of their
10 cases;

11 (d) Coordinate with and enlist the assistance of
12 any branch, department, bureau, office, agency, or
13 instrumentality of government, including government-
14 owned and -controlled corporations, and local government
15 units (LGUs), as well as the business sector and non-
16 government organizations, in the implementation of this
17 Act;

18 (e) Conduct regular audits of the PAGCOR,
19 special economic zone authorities, the TIEZA, free port
20 authorities, investment promotion agencies, and other
21 relevant government agencies to check, among others, if
22 only outbound data are being transmitted by their
23 respective internet service providers. The committee shall
24 submit an annual audit report to Congress; and

1 (f) Perform all other powers and functions related
2 to the efficient and effective prevention and suppression of
3 the acts herein prohibited.

4 SEC. 12. *Compliance Monitoring and Reporting.* –
5 Not later than one (1) year after the effectivity of this Act,
6 and annually thereafter, the AOC shall submit to the Office
7 of the President and to both Houses of Congress its
8 compliance monitoring report which shall contain, among
9 others, actions, accomplishments, and status of the
10 implementation of this Act.

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

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

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

25 (c) Third offense: imprisonment of not less than ten
26 (10) years and one (1) day nor more than twelve (12) years

1 and a fine of not less than Thirty million pesos
2 (P30,000,000.00) nor more than Fifty million pesos
3 (P50,000,000.00), at the discretion of the court.

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

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

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

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

22 SEC. 14. *Liability of Government Employees and*
23 *Public Officials.* – If the prohibited act is committed by a
24 government employee or public official, he shall, in addition
25 to the penalties provided in this Act, be dismissed from his
26 employment and perpetually disqualified to be elected,

1 appointed, and employed in any government office. In
2 addition, all the retirement benefits of such government
3 employee or public official shall be forfeited in favor of the
4 government.

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

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

20 Independent of a criminal case, any property, tool,
21 instrument, or any other asset used for the commission of
22 the acts prohibited in Section 4 of this Act shall be subject
23 to civil forfeiture upon finding of probable cause, in
24 accordance with rules of procedure to be formulated by the
25 Supreme Court: *Provided*, That the rules shall also include
26 a summary procedure for the release of a portion of such

1 assets during the pendency of the proceedings, for
2 operational support and victim protection, including victims
3 of human trafficking involved in the commission of
4 prohibited acts and other offenses in this Act.

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

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

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

24 SEC. 18. *Repealing Clause.* – Republic Act No. 11590,
25 otherwise known as “An Act Taxing Philippine Offshore
26 Gaming Operations, Amending for the Purpose Sections 22,

1 25, 27, 106, 108, and Adding New Sections 125-A and 228(G)
2 of the National Internal Revenue Code of 1997, As
3 Amended, and for Other Purposes”, is hereby repealed.

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

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

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

Approved,