

For the year 2022, the exchange rate at 01.10.2021, published in the Official Journal of the European Union, is 4,9470 lei/euro

Slot Machines – with unlimited winnings			
NO.	TYPE	EXPLANATIONS	EURO
1	LICENSE TAX	371,025 lei/year - for the first year, until the 25th of the month following that in which the documentation was approved; For subsequent years, 10 days before the end of the previous year;	75,000 euro/year
2	AUTHORIZATION TAX	22,756 lei/ game machine /year - is paid in four equal quarterly instalments, as follows: A. for the first trimester - until the 25th of the month following that in which the documentation was approved; B. for the remaining quarters - until the 25th of the last month of the quarter (25 March, 25 June, 25 September and 25 December respectively) for the following quarter.	4,600 euro/ game machine /year
3	SHARE CAPITAL	minimum 30.000 lei	
4	GUARANTEES	826.15 lei for each game machine or post – if owned by the organizer, or 1,484.10 lei for each game machine or post, if the organiser uses the machine in another form (rent for ex), but no more than 296,820 lei for a single organiser	167 euro – machined owned by organizer; 300 euro – machine not owned by organizer, but no more than 60.000 euro

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NO.	TYPE	EXPLANATIONS	EURO
5	MINIMUM NUMBER OF MACHINES	Minimum number of gaming devices that can be operated by the same economic operator is 75 machines, which can be operated in a single location, or at different locations.	
6	MINIMUM NUMBER OF MACHINES / SLOT HALL	Minimum of 20 game machines in Bucharest and minimum 12 in other locations where, in addition to other activities taking place within the respective premises, other than the exploitation of gambling, only the slot machine category of gambling is organized	
7	NUMBER OF MACHINES IN BETTING LOCATION	Maximum five game machines for locations authorized for betting activity	
8	INTERCONNECTION	A minimum of 50 gaming devices interconnected in the "jackpot" game system, in the case where the gaming machines are exploited in at least two locations	
9	MINIMUM TERIMINALS	Minimum 2 game terminals for slot machines that are built in a single unit and are exploited at multiple game terminals (gaming stations)	

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NO.	TYPE	EXPLANATIONS	EURO								
10	PROFIT TAX	16% non taxable profit 1% on income for those companies who in the previous year earned less than 1 million euros									
11	VICE TAX	2,474 lei / game machine / year - paid by the organiser at the payment terms of the authorization fee, for the current quarter	500 euro/ game machine / year								
12	INCOME TAX FOR SLOT MACHINE WINNINGS	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1" data-bbox="566 703 1850 927"> <thead> <tr> <th data-bbox="566 703 981 778">Gross income installments - lei -</th> <th data-bbox="981 703 1850 778">Tax - lei -</th> </tr> </thead> <tbody> <tr> <td data-bbox="566 778 981 831">Up to 10,000 lei, incl.</td> <td data-bbox="981 778 1850 831">3%</td> </tr> <tr> <td data-bbox="566 831 981 879">from 10,000 to 66,750 lei, incl.</td> <td data-bbox="981 831 1850 879">300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td data-bbox="566 879 981 927">more than 66,750 lei</td> <td data-bbox="981 879 1850 927">11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Income obtained from slot machines is not taxed under the nontaxable amount of 66.750 lei, registered by the taxpayer for each gross income (prize) received. The verification of compliance with the non-taxable ceiling is carried out with each payment, regardless of the type of game from which the respective income was obtained. The tax due in the case of income with value higher than the non-taxable ceiling of 66,750 lei, is determined by applying the scale to each gross income received by a participant, and the amount of 11,650 lei is deducted from the result obtained. Revenue payers from games of chance (gambling operators) with withholding tax, are required to submit a declaration regarding the calculation and withholding tax for each income recipient, at the competent fiscal body, until the last day of February inclusive of the year current for the expired year on the amount resulted in the difference between the gross prize and the nontaxable ceiling of 66.750 lei.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
Gross income installments - lei -	Tax - lei -										
Up to 10,000 lei, incl.	3%										
from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei										
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NO.	TYPE	EXPLANATIONS	EURO
13	DOCUMENTATION ANALYSIS FEE	<ul style="list-style-type: none">• 2,474 lei documentation analysis fee, for traditional games of chance license, upon submission of the request.• 742 lei fee documentation analysis dee for the gambling authorization request, upon submission of the application for obtaining exploitation authorization.	500 euro 150 euro
14	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro

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Limited risk electronic devices (AWP)			
NO.	TYPE	EXPLANATIONS	EURO
1	AUTHORIZATION TAX	<p>9,894 lei / machine or post / year - payable in 4 equal quarterly instalments as follows:</p> <p>A. for the first trimester - until the 25th of the month following the one in which the documentation was approved.</p> <p>B. for the other quarters - until the 25th of the last month of the quarter (25 March, 25 June, 25 September and 25 December respectively) for the following quarter.</p>	2,000 euro/game machine /year
2	GUARANTEES	826.15 lei for each game machine or post – if owned by the organizer, or 1,484.10 lei for each game machine or post, if the organiser uses the machine in another form (rent for ex), but no more than 296,820 lei for a single organiser	167 euro – machined owned by organizer; 300 euro – machine not owned by organizer, but no more than 60.000 euro
3	MAXIMUM NUMBER OF MACHINES	Up to three limited-risk electronic devices placed in spaces where other economic activities are carried out. The organising and exploitation of the respective game machines being made distinctly within the location, by only one organiser. Class B Authorization will be granted for this category.	

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Mutual Betting			
NO.	TYPE	EXPLANATIONS	EURO
1	LICENSE TAX	267,138 lei / year - for the first year until the 25th of the month following the one in which the documentation was approved; for subsequent years, 10 days before the end of the previous year;	54,000 euro/year
2	AUTHORIZATION TAX	21% of gambling revenue, estimated for the first year of authorization, but not less than: 494,700 lei, or 21% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 100,000 euro
3	SHARE CAPITAL	minimum 1.000.000 lei	
4	GUARANTEES	34,629.00 lei for the economic operator of betting activity, and 494.70 lei for each working place (agency) in which he carries out his activity, but not more than 494,700 lei for a single organiser	7.000 euro + 100 euro for each agency, but no more than 100.000 euro for a single organizer
5	MINIMUM NUMBER OF LOCATIONS	For betting activity, the minimum number of spaces where the activity of the same economic operator can be exploited is 15	
6	MINIMUM NUMBER OF TERMINALS	For the betting activity, the minimum number of specialized terminals for an economic operator is 30.	

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	MINIMUM TECHNICAL REQUIREMENTS FOR:										
7	A. CENTRAL LOCATION	Computerized accounting bookkeeping, consisting of server, system for securing transmissions, computers for tracking of placed bets, data transmission system (internet, radio, telephone etc.)									
8	B. AGENCY	At least one specialized terminal for the issuing and registration of bets, a printer for the issue of betting tickets, a data transmission system to the central location									
8	PROFIT TAX	16% Of taxable profit or 1% on income for those companies who in the previous year earned less than 1 million euros									
9	INCOME TAX FOR MUTUAL BETTING WINNINGS	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1"> <thead> <tr> <th>Gross income installments - lei -</th> <th>Tax - lei -</th> </tr> </thead> <tbody> <tr> <td>Up to 10,000 lei, incl.</td> <td>3%</td> </tr> <tr> <td>from 10,000 to 66,750 lei, incl.</td> <td>300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td>more than 66,750 lei</td> <td>11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Payers of withheld tax from income are required to submit a statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
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Up to 10,000 lei, incl.	3%										
from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei										
more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei										
10	DOCUMENTATION ANALYSIS FEE	<ul style="list-style-type: none"> 2,474 lei documentation analysis fee, for traditional games of chance license, upon submission of the request. 742 lei fee documentation analysis fee for the gambling authorization request, upon submission of the application for obtaining exploitation authorization. 	500 euro 150 euro								
11	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro								

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Fixed-odds Betting			
NO.	TYPE	EXPLANATIONS	EURO
1	LICENSE TAX	494,700 lei/year - for the first year until the 25th of the month following the one in which the documentation was approved; for subsequent years, 10 days before the end of the previous year;	100,000 euro/year
2	AUTHORIZATION TAX	21% of gambling revenue, estimated for the first year of authorization, but not less than: 494,700 lei, and 21% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 100,000 euro
3	SHARE CAPITAL	minimum 1.000.000 lei	
4	GUARANTEES	34,629 lei for the economic operator of betting activity, and 494.70 lei for each working place (agency) in which he carries out his activity, but not more than 494,700 lei for a single organiser	7.000 euro + 100 euro for each agency, but no more than 100.000 euro for a single organizer
5	MINIMUM NUMBER OF LOCATIONS	For betting activity, the minimum number of spaces where the activity of the same economic operator can be exploited is 15	
6	MINIMUM NUMBER OF TERMINALS	For the betting activity, the minimum number of specialized terminals for an economic operator is 30	

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REQUIREMENTS FOR:

	A. CENTRAL LOCATION	accounting bookkeeping, consisting of server, system for securing transmissions, computers for tracking of placed bets, data transmission system (internet, radio, telephone etc.)									
	B. AGENCY	At least one specialized terminal for the issuing and registration of bets, a printer for the issue of betting tickets, a data transmission system to the central location									
8	PROFIT TAX	16% of taxable profit or 1% on income for those companies who in the previous year earned less than 1 million euros									
9	INCOME TAX FOR FIXED-ODDS BETTING WINNINGS	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1"> <thead> <tr> <th>Gross income installments - lei -</th> <th>Tax - lei -</th> </tr> </thead> <tbody> <tr> <td>Up to 10,000 lei, incl.</td> <td>3%</td> </tr> <tr> <td>from 10,000 to 66,750 lei, incl.</td> <td>300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td>more than 66,750 lei</td> <td>11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Payers of withheld tax from income are required to submit a statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
Gross income installments - lei -	Tax - lei -										
Up to 10,000 lei, incl.	3%										
from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei										
more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei										
10	DOCUMENTATION ANALYSIS FEE	<ul style="list-style-type: none"> • 2,474 lei documentation analysis fee, for traditional games of chance license, upon submission of the request. • 742 lei fee documentation analysis dee for the gambling authorization request, upon submission of the application for obtaining exploitation authorization. 	500 euro 150 euro								
11	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro								

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Exchange Betting			
NO.	TYPE	EXPLANATIONS	EURO
1	LICENSE TAX	494,700 lei/year - for the first year until the 25th of the month following the one in which the documentation was approved; for subsequent years, 10 days before the end of the previous year;	100,000 euro/year
2	AUTHORIZATION TAX	21% of gambling revenue, estimated for the first year of authorization, but not less than: 494,700 lei, and 21% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 100,000 euro
3	SHARE CAPITAL	minimum 1.000.000 lei	
4	GUARANTEES	34,629 lei for the economic operator of betting activity, and 494.70 lei for each working place (agency) in which he carries out his activity, but not more than 494,700 lei for a single organiser	7.000 euro + 100 euro for each agency, but no more than 100.000 euro for a single organizer
5	MINIMUM NUMBER OF LOCATIONS	For betting activity, the minimum number of spaces where the activity of the same economic operator can be exploited is 15	
6	MINIMUM NUMBER OF TERMINALS	For the betting activity, the minimum number of specialized terminals for an economic operator is 30	

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REQUIREMENTS FOR:

	A. CENTRAL LOCATION	accounting bookkeeping, consisting of server, system for securing transmissions, computers for tracking of placed bets, data transmission system (internet, radio, telephone etc.)									
	B. AGENCY	At least one specialized terminal for the issuing and registration of bets, a printer for the issue of betting tickets, a data transmission system to the central location									
8	PROFIT TAX	16% Of taxable profit or 1% on income for those companies who in the previous year earned less than 1 million euros									
9	INCOME TAX FOR EXCHANGE BETTING WINNINGS	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1"> <thead> <tr> <th>Gross income installments - lei -</th> <th>Tax - lei -</th> </tr> </thead> <tbody> <tr> <td>Up to 10,000 lei, incl.</td> <td>3%</td> </tr> <tr> <td>from 10,000 to 66,750 lei, incl.</td> <td>300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td>more than 66,750 lei</td> <td>11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Payers of withheld tax from income are required to submit a statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
Gross income installments - lei -	Tax - lei -										
Up to 10,000 lei, incl.	3%										
from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei										
more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei										
10	DOCUMENTATION ANALYSIS FEE	<ul style="list-style-type: none"> 2,474 lei documentation analysis fee, for traditional games of chance license, upon submission of the request. 742 lei fee documentation analysis dee for the gambling authorization request, upon submission of the application for obtaining exploitation authorization. 	500 euro 150 euro								
11	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro								

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Casino Games			
NO.	TYPE	EXPLANATIONS	EURO
1	LICENSE TAX	568,905 lei/year - for the first year until the 25th of the month following the one in which the documentation was approved; for subsequent years, 10 days before the end of the previous year;	115,000 euro/year
2	AUTHORIZATION TAX BUCHAREST	For each table: 321.555 lei / year - paid in 4 equal quarterly instalments, as follows: A. for the first quarter - until the 25th of the month following that in which the documentation was approved; B. for the remaining quarters - up to 25 including the last month of the quarter (25 March, 25 June, 25 September and 25 December respectively) for the following quarter;	65,000 euro/ game table /year
3	AUTHORIZATION TAX – REST OF THE COUNTRY	For each table: 173,145 lei / year - paid in 4 equal quarterly instalments, as follows: A. for the first quarter - until the 25th of the month following that in which the documentation was approved; B. for the remaining quarters - up to 25 including the last month of the quarter (25 March, 25 June, 25 September and 25 December respectively) for the following quarter;	35,000 euro / game table /year
4	SHARE CAPITAL	minimum 1.000.000 lei	
5	GUARANTEES	49,470 lei for each game table in the casino, but no more than 865,725 lei for a single organiser	10.000 euro for each game table, but no more than 175.000 euro for one organizer
6	MINIMUM NUMBER OF TABLES - BUCHAREST	The minimum number of special game tables in the location where the casino activity is organized is: 12 in Bucharest, out of which at least two roulette tables	

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NO.	TYPE	EXPLANATIONS	EURO								
7	MINIMUM NUMBER OF TABLES - REST OF THE COUNTRY	The minimum number of special game tables in the location where the casino activity is organized is 10, out of which at least two roulette tables									
8	PROFIT TAX	16% of the taxable profit, but not less than 5% on the registered income 1% of the income, for operators with a turnover less than 1 million euros.									
9	CASINO ACCESS TAX	50 lei / day									
9	INCOME TAX FOR CASINO GAMES	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1"> <thead> <tr> <th>Gross income installments - lei -</th> <th>Tax - lei -</th> </tr> </thead> <tbody> <tr> <td>Up to 10,000 lei, incl.</td> <td>3%</td> </tr> <tr> <td>from 10,000 to 66,750 lei, incl.</td> <td>300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td>more than 66,750 lei</td> <td>11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Payers of withheld tax from income are required to submit a statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
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Up to 10,000 lei, incl.	3%										
from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei										
more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei										
10	DOCUMENTATION ANALYSIS FEE	<p>2,474 lei documentation analysis fee, for traditional games of chance license, upon submission of the request.</p> <p>742 lei fee documentation analysis fee for the gambling authorization request, upon submission of the application for obtaining exploitation authorization.</p>	<p>500 euro</p> <p>150 euro</p>								
11	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro								

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Poker Clubs											
1	LICENSE TAX	69.908 lei/year - for the first year until the 25th of the month following the one in which the documentation was approved; for subsequent years, 10 days before the end of the previous year	15.000 euro/year								
2	AUTHORIZATION TAX - BUCURESTI	326.235 lei /year - paid monthly A. for the first month - until the 25th of the month following that in which the documentation was approved; B. for the other months - the fee is paid in advance, respectively until the 25th of the month in progress for the following month;	70.000 euro/year								
3	AUTHORIZATION TAX – REST OF THE COUNTRY	139.815 lei /year - paid monthly A. for the first month - until the 25th of the month following that in which the documentation was approved; B. for the other months - the fee is paid in advance, respectively until the 25th of the month in progress for the following month;	30.000 euro/year								
4	SHARE CAPITAL	minimum 100.000 lei									
5	PROFIT TAX	16% of the taxable profit									
6	CLUB ACCES TAX	30 lei / day									
9	INCOME TAX FOR POKER CLUBS	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Gross income installments - lei -</th> <th style="text-align: center;">Tax - lei -</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Up to 10,000 lei, incl.</td> <td style="text-align: center;">3%</td> </tr> <tr> <td style="text-align: center;">from 10,000 to 66,750 lei, incl.</td> <td style="text-align: center;">300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td style="text-align: center;">more than 66,750 lei</td> <td style="text-align: center;">11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Payers of withheld tax from income are required to submit a statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
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11	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro

ROMBET

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Televised Bingo Games											
1	LICENSE TAX	445,230 lei/year - for the first year until the 25th of the month following the one in which the documentation was approved; for subsequent years, 10 days before the end of the previous year;	90,000 euro/year								
2	AUTHORIZATION TAX	23% of gambling revenue, estimated for the first year of authorization, but not less than: 643,110 lei, and than 23% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 130,000 euro/year								
3	SHARE CAPITAL	minimum 1.000.000 lei									
4	GUARANTEES	1,2360,750 lei - for the activity of bingo organised through television networks	250,000 euro								
5	PROFIT TAX	16% of taxable profit, or 1% on income for those companies who in the previous year earned less than 1 million euros									
9	INCOME TAX FOR TELEVISED BINGO WINNINGS	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Gross income installments - lei -</th> <th style="text-align: center;">Tax - lei -</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Up to 10,000 lei, incl.</td> <td style="text-align: center;">3%</td> </tr> <tr> <td style="text-align: center;">from 10,000 to 66,750 lei, incl.</td> <td style="text-align: center;">300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td style="text-align: center;">more than 66,750 lei</td> <td style="text-align: center;">11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Payers of withheld tax from income are required to submit a statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
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more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei										

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10	DOCUMENTATION ANALYSIS FEE	2,474 lei documentation analysis fee, for traditional games of chance license, upon submission of the request.	500 euro
		742 lei fee documentation analysis dee for the gambling authorization request, upon submission of the application for obtaining exploitation authorization.	150 euro
11	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro

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Remote Games: casino, fixed-odds, mutual and exchange betting, bingo and keno, and raffle				
No.	TYPE	EXPLANATIONS	EURO	
1	LICENSE TAX	Between 77,173 – 1,543,464 lei / year - for the first year, until the 25th of the month following the one in which the documentation was approved; - for subsequent years, 10 days before the end of the previous year;	Depending on turnover:	
			Yearly GGR (eur)	License tax (eur)
			< 500.000	15,600
			500.000 – 1.000.000	62,400
			1.000.000 – 5.000.000	156,000
			5.000.000 – 10.000.000	249,000
> 10.000.000	312,000			
2	AUTHORIZATION TAX	23% of gambling revenue, estimated for the first year of authorization, but not less than: 593,640 lei, or 23% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 120,000 euro/year	
3	SPECIAL TAX	2% calculated on the total participation fees collected monthly. It shall be calculated, declared and paid to the state budget until the 25th of the month following the month in which the participation fees were collected.		
4	SHARE CAPITAL	minimum 1.000.000 lei		
5	GUARANTEES	494,700 lei	100.000 euro	
6	PROFIT TAX	16% on taxable profit, but not less than 5% of income; 1% on income for those companies who in the previous year earned less than 1 million euros		

For the year 2019, the exchange rate at 01.10.2018, published in the Official Journal of the European Union, is 4,6605 lei/euro

No.	TYPE	EXPLANATIONS	EURO								
7	INCOME TAX FOR REMOTE GAMES	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1"> <thead> <tr> <th>Gross income installments - lei -</th> <th>Tax - lei -</th> </tr> </thead> <tbody> <tr> <td>Up to 10,000 lei, incl.</td> <td>3%</td> </tr> <tr> <td>from 10,000 to 66,750 lei, incl.</td> <td>300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td>more than 66,750 lei</td> <td>11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Payers of withheld tax from income are required to submit a statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
Gross income installments - lei -	Tax - lei -										
Up to 10,000 lei, incl.	3%										
from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei										
more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei										
8	DOCUMENTATION ANALYSIS FEE	<p>14,841 lei documentation analysis fee, for traditional games of chance license, upon submission of the request.</p> <p>742 lei fee documentation analysis fee for the gambling authorization request, upon submission of the application for obtaining exploitation authorization.</p>	<p>3,000 euro</p> <p>150 euro</p>								
9	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro								
10	DOCUMENTATION ANALYSIS FEE	Paid upon the submission of request to integrate new games/re-certify games on the authorized remote gaming platform.	150 euro								

For the year 2019, the exchange rate at 01.10.2018, published in the Official Journal of the European Union, is 4,6605 lei/euro

Remote and traditional Raffle			
No.	TYPE	EXPLANATIONS	EURO
1	LICENSE TAX	<p>Online raffle:</p> <ul style="list-style-type: none"> - between 77,173 – 1,543,464 lei / year - for the first year, until the 25th of the month following the one in which the documentation was approved; - for subsequent years, 10 days before the end of the previous year; <p>Traditional (landbased raffle): 74,205 lei/location</p>	<p>Depending on the yearly turnover:</p> <ul style="list-style-type: none"> • for less than 500,000 euro – 15,600 euro • from 500,001 to 1,000,000 euro – 62,400 euro • from 1,000,001 to 5,000,000 euro – 156,000 euro • from 5,000,001 to 10,000,000 euro – 249,000 euro • for more than 10,000,000 euro – 312,000 euro
2	AUTHORIZATION TAX	<p>Online raffle: 23% of gambling revenue, estimated for the first year of authorization, but not less than: 593,640 lei, or 23% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.</p> <p>Traditional raffle: 371,025 lei for each room and 5% of the nominal value of the raffle tickets purchased from the National Company "Imprimeria Națională" - S.A., which is paid in advance at the State Treasury, with the presentation of the payment order approved by the treasury when picking up the raffle tickets.</p>	<p>For yearly authorization, but not less than 120,000 euro.</p> <p>75,000 euro for each location, plus 5% of the nominal value of the raffle tickets.</p>
3	SHARE CAPITAL	minimum 100,000 lei	

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No.	TYPE	EXPLANATIONS	EURO								
4	GUARANTEES	494,700 lei for online raffle 49,470 lei for traditional landbased raffle	100,000 euro for online raffle 10,000 euro for each location								
5	MINIMUM TECHINAL REQUIREMENTS FOR:	A device for randomly drawing numbers and two display panels: An electronic game coordinator computer, that will ensure the registration, storage, approval and accounting reporting of the participation fees collected, the draws made and the prizes awarded, the series and numbers of the tickets of games entered in the draw: Accessories necessary to run and participate in the raffle game; The computer program of the electronic game coordinator computer will be obtained from a second class licensed company producing and/or distributing specialized software.									
6	PROFIT TAX	16% of the taxable profit or 1% on income for those companies who in the previous year earned less than 1 million euros									
7	INCOME TAX FOR REMOTE GAMES	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a participant from an organizer or payer of gambling income:</p> <table border="1"> <thead> <tr> <th>Gross income installments - lei -</th> <th>Tax - lei -</th> </tr> </thead> <tbody> <tr> <td>Up to 10,000 lei, incl.</td> <td>3%</td> </tr> <tr> <td>from 10,000 to 66,750 lei, incl.</td> <td>300 + 20% for the amount that exceeds the amount of 10,000 lei</td> </tr> <tr> <td>more than 66,750 lei</td> <td>11,650 lei + 40% for what exceeds 66,750 lei</td> </tr> </tbody> </table> <p>Payers of withheld tax from income are required to submit a statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.</p>	Gross income installments - lei -	Tax - lei -	Up to 10,000 lei, incl.	3%	from 10,000 to 66,750 lei, incl.	300 + 20% for the amount that exceeds the amount of 10,000 lei	more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei	
Gross income installments - lei -	Tax - lei -										
Up to 10,000 lei, incl.	3%										
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more than 66,750 lei	11,650 lei + 40% for what exceeds 66,750 lei										
8	DOCUMENTATION ANALYSIS FEE	14,841 lei documentation analysis fee, for online license, upon submission of the request. 2,474 lei documentation analysis fee, for traditional raffle license, upon submission of the request. 742 lei fee documentation analysis dee for the gambling authorization request, upon application submission.	3,000 euro 500 euro 150 euro								
9	LICENSE ISSUE FEE	46,997 lei for each license	9,500 euro								

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Note: Valid for all types of traditional and online gambling

Starting as of July 18, 2022, a new tax was introduced by Government Ordinance OG 15 of 2022.

Advertising contracts for promoting brands, platforms, applications or gambling activities by placing advertising messages in localities and on public roads or through a television service, as well as any act that changes the value of the contract, will be communicated to the National Office for Games of Chance by the organizer of games of chance within 5 working days from the date of conclusion.

Contracts concluded by gambling organizers with sports entities or federations, which provide the obligation of promotion in stadiums or sports halls, do not fall under the scope of this article.

Gambling organizers owe the advertising fee for gambling activities.

In the case of advertising contracts whose object is the promotion of gambling activities authorized on the territory of Romania, which are concluded by an entity that is not a gambling organizer, the tax is owed by the provider of advertising services, according to the contract.

The tax for the promotion of gambling activities represents 5% of the value of the mentioned advertising contracts and will be paid to the state budget by the 25th of the month following the one in which the advertising contract was concluded. In the case of contracts that provide for periodic payments to the provider, the fee payment obligation becomes due on the last day of the month in which the periodic contractual rate is due.

For the year 2019, the exchange rate at 01.10.2018, published in the Official Journal of the European Union, is 4,6605 lei/euro

The amount due is calculated by the tax payers and is declared, until the payment deadline, in the tax declaration submitted to the competent tax body. The model and content of the declaration are approved by order of the president of the National Fiscal Administration Agency, within 30 days from the date of entry into force of this ordinance.

For ongoing advertising contracts, the stipulated fee shall be declared and paid at the latest within 30 days from the effective date of the Government Order OG 15/2022.

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