

The official exchange rate for 2023, published in the EU Official Journal: 4,9479 lei/euro

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SLOT-MACHINES – TRADITIONAL GAMES			
NR. CRT.	NAME	DESCRIPTION	EURO
1	LICENSE FEE	<p>License is valid for 10 years. The license fee is calculated and paid as follows:</p> <ul style="list-style-type: none"> - for the first year - up to and including the 25th of the month following the one in which the documentation was approved - for the next 9 years – the fee is due 10 days before the end of the previous year 	150.000 euro/yr.
2	AUTHORISATION FEE	<p>The authorization is valid for one year, the fee is declared and paid monthly, for each slot-machine, as follows:</p> <ul style="list-style-type: none"> A. for the first month - up to and including the 25th of the month following the one in which the documentation was approved. B. for the remaining 11 months - in advance, respectively up to and including the 25th of the current month for the following month <p>10% bonus – for full payment by the 25th of the month following the approval of the documentation.</p>	5.300 euro/slot/yr.
3	SOCIAL CAPITAL	Minimum 30.000 lei	
4	WARANTIES	<p>For 2024 - level of income achieved in the previous year:</p> <ul style="list-style-type: none"> 1) up to 5 million euro/yr. the warranty is 500.000 euro; 2) for more than 5 million euro/yr. up to 20.000.000 euro/yr. the warranty is 800.000 euro; 3) above 20.000.000 euro/yr. warranty is 1 million euro <p>As of 1st of January 2025 the warranty will be 1.000.000 euro, regardless of the organizers' income level.</p>	
5	MINIMUM NUMBER OF SLOTS	<p>The minimum number of slot-machines that can be operated by the same economic operator is 75 machines, which can be operated within the same location or in different locations.</p>	

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6	MINIMUM NUMBER OF SLOTS / LOCATION	<p>Gambling hall - minimum 20 slots in Bucharest and minimum 12 in other places, only this category of games is operated. Other types of licensed games of chance can be conducted directly by the organizer, but alcoholic beverages cannot be sold by the organizer or a third party, nor can they have a connection door with this type of activity. Self-excluded or undesirable persons are not allowed access to the gambling locations</p>	
7	NUMBER MACHINES IN BETTING SHOPS	<p>Maximum of five slots - for locations authorized for betting activity. Other types of licensed games of chance can be conducted directly by the organizer, but alcoholic beverages cannot be sold by the organizer or a third party, nor can they have a passing door with this type of location (bar/restaurants etc.)</p>	
8	INTERCONNECTION	<p>A minimum of 50 slot-machines interconnected in the "jack-pot" game system, in the event that the slots are operated in at least two locations. The jackpot system can be done only after the approval of the Game Rules. For the organization of the "jackpot" system, the cumulative fulfillment of the following minimum conditions is necessary: the same online connection system of the slots, having the same communication protocol, specialized software and random algorithm for awarding the prize, as well as the obligation that the result from the "jackpot" system is automatically transferred to the credit position of the gambling machine (slot-machine).</p>	
9	MINIMUM NO. OF TERMINALS	<p>Minimum two gambling terminals (stations) for slot-machine type games that are built in a single entity and where exploitation is carried out from several gambling terminals (stations)</p>	
10	VICE FEE	<p>The fee is declared and paid monthly, for each means of game as follows: A. for the first month - up to and including the 25th of the month following the one in which the documentation was approved. B. for the remaining 11 months - in advance, respectively up to and including the 25th of the current month for the following month.</p>	<p>500 euro/slot/yr.</p>
11	PROFIT TAX	<p>16% of taxable profit Adjusted turnover greater than 50 million euros, profit tax of 16%, but not less than 1% of the adjusted turnover.</p>	

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12	GAMBLING INCOME TAX	<p>The tax due is determined for each payment, by applying the following tax scale to each gross income received by a player from an organizer or payer of gambling income:</p> <table border="1" data-bbox="660 466 1948 646"> <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>above 10.000-66.750 incl.</td> <td>300 + 20% for what exceeds the amount of 10.000 lei</td> </tr> <tr> <td>above 66.750 lei</td> <td>11.650 + 40% for what exceeds the amount of 66.750 lei</td> </tr> </tbody> </table> <p>Incomes below the non-taxable amount of 66,750 lei, inclusive, made by the taxpayer for each gross income received, are not taxable. The 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 incomes with a 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. Gambling income payers, with withholding tax, have the obligation to submit a declaration regarding the calculation and withholding tax for each income beneficiary, to the competent fiscal body, by the last day of February, inclusive, of the current year for the expired year.</p>	Gross income installments - lei -	TAX - lei -	Up to 10.000 lei incl.	3%	above 10.000-66.750 incl.	300 + 20% for what exceeds the amount of 10.000 lei	above 66.750 lei	11.650 + 40% for what exceeds the amount of 66.750 lei	
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13	ADMINISTRATIVE FEES	<p>Documentation analysis fee for license application for traditional games of chance when submitting the request.</p> <p>Documentation analysis fee for gambling authorization, when submitting the application for obtaining the exploitation authorization</p> <p>Issuance of each license</p>	<p>600 euro</p> <p>250 euro</p> <p>10.500 euro</p>								

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14	PROMO FEES	<p>The tax represents 5% of the value of the advertising contracts for brands, platforms, applications or gambling activities, by placing advertising messages in localities and on public roads or through a television broadcast, as well as any other documents, which modify the value of the contract</p> <ul style="list-style-type: none">- the contracts concluded by the gambling organizers with sports entities or federations, which provide for the responsibility of the latter to promote in the premises of stadiums or sports halls, are exempted;- the tax is declared and paid to the state budget by the 25th of the month following the one in which the advertising contract was signed or, if periodic payments are provided, on the last day of the month in which the periodic contractual installment is due;- the promotion contracts will be notified to the National Gaming Office (ONJN) by the gambling organizer or the advertising service provider, within 5 working days from the signed contract.
15	CONTRIBUTION FOR PROMOTING SOCIALLY RESPONSIBLE GAMING PRINCIPLES	<p>It is to be paid annually, in advance, to ONJN as follows:</p> <ul style="list-style-type: none">- for the first licensed year, within 10 days from the date of approval of the documentation- for the following years, until January 25 of each year.<ul style="list-style-type: none">➤ 100 euros annually, for each authorized slot-machine, proportional to the time period remaining after the entry into force of the emergency ordinance, for 2023➤ 300 euro annually for each authorized slot during 2024➤ 500 euro annually for each authorized slot during 2025, and all following years
16	CONTRIBUTION TO THE NATIONAL CULTURAL FUND	<p>0.5% of the revenues made by gambling operators it is calculated monthly by the payers and paid to the National Cultural Fund by the 15th of the following month.</p>

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BETTING – TRADITIONAL LANDBASED

1	LICENSE FEE	<p>License is valid for 10 years. The license fee is calculated and paid as follows:</p> <p>- for the first year - up to and including the 25th of the month following the one in which the documentation was approved</p> <p>- for the next 9 years – the fee is due 10 days before the end of the previous year</p>	<p>Mutual bets Fixed odds bets Bets in return</p>	<p>65.000 euro/yr. 200.000 euro/yr. 150.000 euro/yr.</p>
2	AUTHORISATION FEE	<p>The amounts resulting from the application of 21% to the estimated revenues for the first year of authorization, but not less than the minimum annual fee - are declared and paid by the 25th inclusive of the month following the month in which the documentation was approved, then will declare and pay up to and including the 25th of the following month.</p> <p>21% of the revenues achieved at the level of the operator, as defined, carried out monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded</p>	<p>Mutual bets Fixed odds bets Bets in return</p>	<p>120.000 euro 200.000 euro 200.000 euro</p>
3	SOCIAL CAPITAL	Minimum 1.000.000 lei for each type of game		
4	WARANTIES	<p>For each type of game, differentiated by year, according to the income made in the previous year, as follows:</p> <p>For 2024 - level of income achieved in the previous year:</p> <p>1) up to 5 million euro/yr. the warranty is 500.000 euro;</p> <p>2) for more than 5 million euro/yr. up to 20.000.000 euro/yr. the warranty is 800.000 euro;</p> <p>3) above 20.000.000 euro/yr. warranty is 1 million euro</p> <p>As of 1st of January 2025 the warranty will be 1.000.000 euro for each type of game, regardless of the organizers' income level.</p>		

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5	MINIMUM LOCATIONS	The minimum number of locations where the betting activity can be operated by the same economic operator is 15
6	MINIMUM NUMBER OF TERMINALS	For the betting activity, the minimum number of specialized terminals for an operator is 30
7	MINIMUM TECHNICAL EQUIPMENT FOR:	
	A. CENTRAL LOCATION	Computerized system for registration, storage, approval and accounting reporting of bets made, composed from a server, a system for securing transmissions, computers for tracking bets made, data transmission system (internet, radio, telephone, etc.)
	B. WORKSTATION	Agency: at least one specialized terminal for issuing and registering bets, a printer for issuing betting tickets, the data transmission system to the central location
8	PROFIT TAX	16% of taxable profit Adjusted turnover greater than 50 million euros, profit tax of 16%, but not less than 1% of the adjusted turnover.

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13	CONTRIBUTION TO THE NATIONAL CULTURAL FUND	<p>0.5% of the revenues made by gambling operators. it is calculated monthly by the payers and paid to the National Cultural Fund by the 15th of the following month.</p>	