

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

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The value in lei is determined by using the exchange rate from the previous year when the payment is due

## SECOND CLASS GAMBLING RELATED LICENSES

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"><li>- <b>for the first year</b> - up to and including the 25th of the month following the one in which the documentation was approved</li><li>- <b>for the next 9 years</b> – the fee is due 10 days before the end of the previous year</li></ul>	20.000 euro/yr.
2	LICENSING CONDITIONS FOR SECOND CLASS LICENSE	<ul style="list-style-type: none"><li>a) are authorized, according to the law, to carry out the economic activity for which they apply the license and which is to be performed in the gambling field</li><li>b) have the necessary means to carry out the activity</li><li>c) have the necessary staff to carry out the activity</li><li>d) submit the tax certificate, according to which they do not register outstanding debits to the state budget</li><li>e) the legal representatives of the legal entity submit a declaration, from which it follows that:<ul style="list-style-type: none"><li>i) the documentation is accompanied by affidavits of the administrators and associates, from which it can be seen that they were not convicted by a final judgment of conviction for which rehabilitation did not take place</li><li>ii) the documentation is accompanied by affidavits of the administrators and associates, from which it can be concluded that they are not in a state of incompatibility, according to the law</li></ul></li></ul>	
3	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"><li>- for the first licensed year, within 10 days from the date of approval of the documentation</li><li>- for the following years, until January 25 of each year</li></ul>	15.000 euro/yr.

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## PROMOTIONAL ACTIONS WITH WINNINGS

1	<b>RUNNING CONDITIONS</b>	<p>Actions to promote the goods and services sold, organized by any gambling organizer, consisting in the awarding of monetary or any kind of winnings, organized outside of their own locations or outside of their own websites, which involve the use of methods of awarding prizes specific to gambling, are subject to ONJN approval.</p> <p>The request for the issuance of the opinion from ONJN will be accompanied by the rules for participation and carrying out the activity or the description of the activity, as the case may be, in which the number, nature and total value of the prizes awarded and the method of designating the winners will be specified</p> <p>If prizes will be awarded in the form of goods, it is specified in the Promotion Rules that these prizes are established as net income and by adding the tax due, the gross value of the prizes to be awarded is determined.</p>
2	<b>TAX ON INCOME FROM PRIZES</b>	<p>Revenues from prizes comprise revenues from the promotion of services as a result of commercial practices.</p> <p>The net income is the difference between the income from the prizes and the amount representing the non-taxable income, respectively the amount of 600 lei, for each prize.</p> <p>Income in the form of prizes is imposed, through withholding at source, with a rate of 10% applied to the net income made from each prize</p> <p>The obligation to calculate, withhold, declare and pay the tax rests with the organizers or prizes payers.</p> <p>The following are not taxable incomes:</p> <ul style="list-style-type: none"><li>a) advertising materials, leaflets, samples, bonus points awarded with the aim of stimulating sales;</li><li>b) commercial price reductions granted to individuals</li></ul> <p>Veniturile din premii cuprind veniturile din promovarea serviciilor ca urmare a practicilor comerciale</p>