

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

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ONLINE GAMES OF CHANCE

1	LICENSE FEE	<p style="text-align: center;">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 	300.000 euro/yr.
2	AUTHORISATION FEE	<p>21% from the estimated revenues for the first year of authorization, but not less than the minimum annual fee.</p> <p>Fees are declared and paid by the 25th (inclusive) of the month following the one in which the documentation was approved, then will declare and pay up to and including the 25th of the following month.</p> <p>21% from the revenues achieved, carried out monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.</p>	<p>for each year, but not less than</p> <p>400.000 euro/yr.</p>
3	SPECIAL TAX	<p>2% calculated on the total of participation fees collected monthly, is calculated, declared and paid to the state budget up to and including the 25th of the month following the month in which the participation fees were collected.</p>	
4	SOCIAL CAPITAL	<p>Minimum 1.000.000 lei</p>	
5	WARANTIES	<p>I. Differentiated by years, depending on the income made in the previous year, excluding casinos, as follows:</p> <p>A. For 2024</p> <ol style="list-style-type: none"> 1. income less then 5.000.000 euro – the warranty is 500.000 euro; 2. for income between 5.000.001 euro up to 20.000.000 euro, – the warranty is 1.000.000 euro; 3. above 20.000.000 euro – the warranty is 2.000.000 euro 	

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		<p>B. starting as of 2025 the warranty is 2.000.000 euro</p> <p>II. For online casinos:</p> <p>A. Pentru anul 2024</p> <ol style="list-style-type: none"> 1. income less then 5.000.000 euro – the warranty is 1.000.000 euro; 2. for income between 5.000.001 euro up to 20.000.000 euro, – the warranty is 2.000.000 euro; 3. above 20.000.000 euro – the warranty is 5.000.000 euro <p>B. As of 2025 the warranty is 5.000.000 euro</p>								
6	PROFIT TAX	16% of taxable profit; for casino games not less than 5% from the turnover								
7	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" style="margin-left: auto; margin-right: auto;"> <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 for casino and slot type of games. The tax due in the case of incomes with a value higher than the non-taxable ceiling of 66,750 lei for casino and slot games 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. 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. 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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8	ADMINISTRATIVE FEES	<p>Documentation analysis fee for license application for online 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>Documentation analysis fee, request for integration of new games/recertification of games on the remote gaming platform, upon submission of the request.</p> <p>Issuance of each license</p>	<p>3.500 euro</p> <p>250 euro</p> <p>250 euro</p> <p>10.500 euro</p>
9	PROMOTION 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. 	
10	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 	<p>500.000 euro/yr.</p>

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11	CONTRIBUTION TO THE NATIONAL CULTURAL FUND	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.
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