

For the year 2017, the exchange rate at 03.10.2016, published in the Official Journal of the European Union, is 4,4505 lei/euro

<b>Casino Games</b>			
<b>1</b>	<b>LICENSE TAX</b>	422.798 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;	95.000 euro/year
<b>2</b>	<b>AUTHORIZATION TAX - BUCURESTI</b>	For each table: 267.030 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;	60.000 euro/ game table /year
<b>3</b>	<b>AUTHORIZATION TAX – REST OF THE COUNTRY</b>	For each table: 133.515 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;	30.000 euro / game table /year
<b>4</b>	<b>SHARE CAPITAL</b>	minimum 1.000.000 lei	
<b>5</b>	<b>GUARANTEES</b>	44,505 lei for each game table in the casino, but no more than 778,838 lei for a single organiser	10.000 euro for each game table, but no more than 175.000 euro for one organizer
<b>6</b>	<b>MINIMUM NUMBER OF TABLES - BUCHAREST</b>	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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7	<b>MINIMUM NUMBER OF TABLES - REST OF THE COUNTRY</b>	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	<b>PROFIT TAX</b>	16% of the taxable profit, but not less than 5% on the registered income	
9	<b>CASINO ACCESS TAX</b>	50 lei / day	
10	<b>INCOME TAX FOR CASINO WINNINGS</b>	<p>Income obtained from slot machines is not taxed under the non-taxable amount of 66.750 lei, registered by the taxpayer for each gross income (prize) received. Verification of fitting in the non-taxable ceiling is made for each payment, regardless of the type of game from which the respective income was earned.</p> <p>If the gross income received for each payment exceeds the non-taxable ceiling of 66.750 lei, tax is charged by applying the general tax rates for gambling prizes (see betting chapter) on the amount resulted in the difference between the gross prize and the non-taxable ceiling of 66.750 lei.</p> <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 February of the current year, for the previous year.</p>	