

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

Poker Clubs			
1	LICENSE TAX	66.758 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	311.535 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; C. Upon payment in full of the yearly fee for the authorization for poker clubs, due for each location, a 10% bonus on the annual sum to be paid to the state budget is granted.	70.000 euro/year
3	AUTHORIZATION TAX – REST OF THE COUNTRY	133.515 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; C. Upon payment in full of the yearly fee for the authorization for poker clubs, due for each location, a 10% bonus on the annual sum to be paid to the state budget is granted.	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	

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7	INCOME TAX FOR POKER CLUB WINNINGS	<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>	
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