

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

Slot Machines – unlimited win			
NO.	TYPE	EXPLANATIONS	EURO
1	LICENSE TAX	89.010 lei/year - for the first year, until the 25th of the month following that in which the documentation was approved; For subsequent years, 10 days before the end of the previous year;	20.000 euro/year
2	AUTHORIZATION TAX	11.571 lei/ game machine /year - is paid in four equal quarterly instalments, as follows: A. for the first trimester - until the 25th of the month following that in which the documentation was approved; B. for the remaining quarters - until the 25th of the last month of the quarter (25 March, 25 June, 25 September and 25 December respectively) for the following quarter.	2.600 euro/ game machine /year
3	SHARE CAPITAL	minimum 30.000 lei	
4	GUARANTEES	743 lei for each game machine or post – if owned by the organizer, or 1.335 lei for each game machine or post, if the organiser uses the machine in another form (rent for ex), but no more than 267,030 lei for a single organiser	167 euro – machined owned by organizer; 300 euro – machine not owned by organizer, but no more than 60.000 euro

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5	MINIMUM NUMBER OF MACHINES	Minimum number of gaming devices that can be operated by the same economic operator is 75 machines, which can be operated in a single location, or at different locations.	
6	MINIMUM NUMBER OF MACHINES / SLOT HALL	Minimum of 20 game machines in Bucharest and minimum 12 in other locations where, in addition to other activities taking place within the respective premises, other than the exploitation of gambling, only the slot machine category of gambling is organized	
7	NUMBER OF MACHINES IN BETTING LOCATION	Maximum five game machines, for locations authorized for betting activity	
8	INTERCONNECTION	A minimum of 50 gaming devices interconnected in the "jackpot" game system, in the case where the gaming machines are exploited in at least two locations	
9	MINIMUM TERMINALS	Minimum 2 game terminals for slot machines that are built in a single unit and are exploited at multiple game terminals (pots)	
10	PROFIT TAX	16% Of taxable profit	
11	VICE TAX	1,780 lei / game machine / year - paid by the organiser at the payment terms of the authorization fee, for the current quarter	400 euro/ game machine / year

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12	INCOME TAX FOR SLOT MACHINE 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>	