

For the year 2019, the exchange rate at 01.10.2018, published in the Official Journal of the European Union, is 4,6605 lei/euro

Slot Machines – unlimited win			
NO.	TYPE	EXPLANATIONS	EURO
1	LICENSE TAX	93.210 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	16.778 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.	3.600 euro/ game machine /year
3	SHARE CAPITAL	minimum 30.000 lei	
4	GUARANTEES	778,30 lei for each game machine or post – if owned by the organizer, or 1.398,15 lei for each game machine or post, if the organiser uses the machine in another form (rent for ex), but no more than 279.630 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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NO.	TYPE	EXPLANATIONS	EURO
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% on taxable profit 1% on income for those companies who in the previous year earned less than 1 million euros	

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11	VICE TAX	1.864 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
NO.	TYPE	EXPLANATIONS	EURO
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>Tax 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 January of the current year, for the previous year.</p>	

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Limited risk electronic devices for attributing winnings (AWP)			
1	AUTHORIZATION TAX	<p>6.991 lei / machine or post / year - payable in 4 equal quarterly instalments as follows:</p> <p>A. for the first trimester - until the 25th of the month following the one in which the documentation was approved;</p> <p>B. for the other 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.</p>	1.500 euro/game machine /year
2	GUARANTEES	<p>778,30 lei for each game machine or post – if owned by the organizer, or 1.398,15 lei for each game machine or post, if the organiser uses the machine in another form (rent for ex), but no more than 279.630 lei for a single organiser</p>	167 euro – machined owned by organizer; 300 euro – machine not owned by organizer, but no more than 60.000 euro
3	MAXIMUM NUMBER OF MACHINES	<p>Up to three limited-risk electronic devices placed in spaces where other economic activities are carried out. The organising and exploitation of the respective game machines being made distinctly within the location, by only one organiser. Class B Authorization will be granted for this category</p>	

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Mutual Betting			
1	LICENSE TAX	209.723 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;	45.000 euro/year
2	AUTHORIZATION TAX	16% of gambling revenue, estimated for the first year of authorization, but not less than: 419.445 lei, or 16% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 90.000 euro
3	SHARE CAPITAL	minimum 1.000.000 lei	
4	GUARANTEES	32.623,50 lei for the economic operator of betting activity, and 466,05 lei for each working place (agency) in which he carries out his activity, but not more than 466.050 lei for a single organiser	7.000 euro + 100 euro for each agency, but no more than 100.000 euro for a single organizer
5	MINIMUM NUMBER OF LOCATIONS	For betting activity, the minimum number of spaces where the activity of the same economic operator can be exploited is 15	
6	MINIMUM NUMBER OF TERMINALS	For the betting activity, the minimum number of specialized terminals for an economic operator is 30	

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7	MINIMUM TECHNICAL REQUIREMENTS FOR:		
	A. CENTRAL LOCATION	Computerized system for recording, storing, billing and accounting bookkeeping, consisting of server, system for securing transmissions, computers for tracking of placed bets, data transmission system (internet, radio, telephone, etc.)	
	B. AGENCY	At least one specialized terminal for the issuing and registration of bets, a printer for the issue of betting tickets, a data transmission system to the central location	
8	PROFIT TAX	16% Of taxable profit 1% on income for those companies who in the previous year earned less than 1 million euros	
9	INCOME TAX FOR MUTUAL BETTING WINNINGS	<p>Tax on revenue from winnings is withheld by the organiser and paid to the stated budget.</p> <p>The tax due is determined for each payment by applying the following tax rate, to each gross income received by a participant, from gaming operator or income paying entity for gambling activities:</p> <p>Gross income tranches(lei) - Tax (lei)</p> <ol style="list-style-type: none"> 1. Up to 66,750 - 1% 2. Between 66,750 - 445,000, - 667,5 + 16% from what exceeds 66,750 3. over 445,000 - 61,187.5 + 25% from what exceeds 445,000 <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 January of the current year, for the previous year.</p>	

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Fixed-odds Betting			
1	LICENSE TAX	116.513 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;	25.000 euro/year
2	AUTHORIZATION TAX	16% of gambling revenue, estimated for the first year of authorization, but not less than: 419.445 lei, or 16% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 90.000 euro
3	SHARE CAPITAL	minimum 1.000.000 lei	
4	GUARANTEES	32.623,50 lei for the economic operator of betting activity, and 466,05 lei for each working place (agency) in which he carries out his activity, but not more than 466.050 lei for a single organiser	7.000 euro + 100 euro for each agency, but no more than 100.000 euro for a single organizer
5	MINIMUM NUMBER OF LOCATIONS	For betting activity, the minimum number of spaces where the activity of the same economic operator can be exploited is 15	
6	MINIMUM NUMBER OF TERMINALS	For the betting activity, the minimum number of specialized terminals for an economic operator is 30	

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7	MINIMUM TECHNICAL REQUIREMENTS FOR:		
	A. CENTRAL LOCATION	Computerized system for recording, storing, billing and accounting bookkeeping, consisting of server, system for securing transmissions, computers for tracking of placed bets, data transmission system (internet, radio, telephone, etc.)	
	B. AGENCY	At least one specialized terminal for the issuing and registration of bets, a printer for the issue of betting tickets, a data transmission system to the central location	
8	PROFIT TAX	16% Of taxable profit 1% on income for those companies who in the previous year earned less than 1 million euros	
9	INCOME TAX FOR FIXED-ODDS BETTING WINNINGS	<p>Tax on revenue from winnings is withheld by the organiser and paid to the stated budget.</p> <p>The tax due is determined for each payment by applying the following tax rate, to each gross income received by a participant, from gaming operator or income paying entity for gambling activities:</p> <p>Gross income tranches(lei) - Tax (lei)</p> <ol style="list-style-type: none"> 1. Up to 66,750 - 1% 2. Between 66,750 - 445,000, - 667,5 + 16% from what exceeds 66,750 3. over 445,000 - 61,187.5 + 25% from what exceeds 445,000 <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 January of the current year, for the previous year.</p>	

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Exchange Betting			
1	LICENSE TAX	116.513 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;	25.000 euro/year
2	AUTHORIZATION TAX	16% of gambling revenue, estimated for the first year of authorization, but not less than: 419.445 lei, or 16% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 90.000 euro
3	SHARE CAPITAL	minimum 1.000.000 lei	
4	GUARANTEES	32.623,50 lei for the economic operator of betting activity, and 466,05 lei for each working place (agency) in which he carries out his activity, but not more than 466.050 lei for a single organiser	7.000 euro + 100 euro for each agency, but no more than 100.000 euro for a single organizer
5	MINIMUM NUMBER OF LOCATIONS	For betting activity, the minimum number of spaces where the activity of the same economic operator can be exploited is 15	
6	MINIMUM NUMBER OF TERMINALS	For the betting activity, the minimum number of specialized terminals for an economic operator is 30	

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7	MINIMUM TECHNICAL REQUIREMENTS FOR:		
	A. CENTRAL LOCATION	Computerized system for recording, storing, billing and accounting bookkeeping, consisting of server, system for securing transmissions, computers for tracking of placed bets, data transmission system (internet, radio, telephone, etc.)	
	B. AGENCY	At least one specialized terminal for the issuing and registration of bets, a printer for the issue of betting tickets, a data transmission system to the central location	
8	PROFIT TAX	16% Of taxable profit 1% on income for those companies who in the previous year earned less than 1 million euros	
9	INCOME TAX FOR EXCHANGE BETTING WINNINGS	<p>Tax on revenue from winnings is withheld by the organiser and paid to the stated budget.</p> <p>The tax due is determined for each payment by applying the following tax rate, to each gross income received by a participant, from gaming operator or income paying entity for gambling activities:</p> <p>Gross income tranches(lei) - Tax (lei)</p> <ol style="list-style-type: none"> 1. Up to 66,750 - 1% 2. Between 66,750 - 445,000, - 667,5 + 16% from what exceeds 66,750 3. over 445,000 - 61,187.5 + 25% from what exceeds 445,000 <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 January of the current year, for the previous year.</p>	

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Casino Games			
1	LICENSE TAX	442.748 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
2	AUTHORIZATION TAX - BUCURESTI	For each table: 279.630 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
3	AUTHORIZATION TAX – REST OF THE COUNTRY	For each table: 139.815 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
4	SHARE CAPITAL	minimum 1.000.000 lei	
5	GUARANTEES	46.605 lei for each game table in the casino, but no more than 815.588 lei for a single organiser	10.000 euro for each game table, but no more than 175.000 euro for one organizer
6	MINIMUM NUMBER OF TABLES - BUCHAREST	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	MINIMUM NUMBER OF TABLES - REST OF THE COUNTRY	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	PROFIT TAX	16% of the taxable profit, but not less than 5% on the registered income	
9	CASINO ACCESS TAX	50 lei / day	
10	INCOME TAX FOR CASINO 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 January of the current year, for the previous year.</p>	

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Poker Clubs			
1	LICENSE TAX	69.908 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	326.235 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;	70.000 euro/year
3	AUTHORIZATION TAX – REST OF THE COUNTRY	139.815 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;	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 January of the current year, for the previous year.</p>	
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Bingo Games organised in Bingo Halls			
1	LICENSE TAX	46.605 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	10.000 euro/year
2	AUTHORIZATION TAX	32.624 lei for each bingo hall as well as 3% of the nominal value of the tickets purchased from The National Print Office, paid in advance to the State Treasury, with the presentation of the treasury payment order when picking up the tickets	7.000 euro for each hall, plus 3% from total value of purchased tickets
3	SHARE CAPITAL	minimum 100.000 lei	
4	GUARANTEES	23.302,50 lei for each bingo hall, but no more than 32.623,50 lei for a single organizer	5.000 euro for each bingo hall, but no more than 7.000 lei for a single organiser
5	MINIMUM TECHNICAL REQUIREMENTS	In each location where bingo activity is exploited in bingo halls, the minimum technical equipment must include: a random number extractor, 3 light displays, 4 colour TV monitors, an electronic computer for coordinating the bingo game, devices and accessories specific to bingo activity	
6	PROFIT TAX	16% on taxable profit 1% on income for those companies who in the previous year earned less than 1 million euros	

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7	INCOME TAX FOR BINGO HALL WINNINGS	<p>Tax on revenue from winnings is withheld by the organiser and paid to the stated budget.</p> <p>The tax due is determined for each payment by applying the following tax rate, to each gross income received by a participant, from gaming operator or income paying entity for gambling activities:</p> <p>Gross income tranches(lei) - Tax (lei)</p> <ol style="list-style-type: none">1. Up to 66,750 - Tax: 1%2. Between 66,750 - 445,000, - Tax: 667,5 + 16% from what exceeds 66,7503. over 445,000 - Tax: 61,187.5 + 25% from what exceeds 445,000 <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 January of the current year, for the previous year.</p>	
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Televised Bingo Games			
1	LICENSE TAX	326.235 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;	70.000 euro/year
2	AUTHORIZATION TAX	16% of gambling revenue, estimated for the first year of authorization, but not less than: 535.958 lei, or 16% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 115.000 euro/year
3	SHARE CAPITAL	minimum 1.000.000 lei	
4	GUARANTEES	1.165.125 lei - for the activity of bingo organised through television networks	250.000 euro
5	PROFIT TAX	16% Of taxable profit 1% on income for those companies who in the previous year earned less than 1 million euros	
6	INCOME TAX FOR TELEvised BINGO WINNINGS	<p>Tax on revenue from winnings is withheld by the organiser and paid to the stated budget. The tax due is determined for each payment by applying the following tax rate, to each gross income received by a participant, from gaming operator or income paying entity for gambling activities:</p> <p>Gross income tranches(lei) - Tax (lei)</p> <ol style="list-style-type: none"> 1. Up to 66,750 - Tax: 1% 2. Between 66,750 - 445,000, - Tax: 667,5 + 16% from what exceeds 66,750 3. over 445,000 - Tax: 61,187.5 + 25% from what exceeds 445,000 <p>Payers of withheld tax from income are required to submit a</p>	

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		statement on the calculation and withholding of tax for each income beneficiary at the competent tax office until the last day of January of the current year, for the previous year.	
Remote Games: casino, fixed-odds, mutual and exchange betting, bingo and keno, and raffle			
1	LICENSE TAX	Between 27.963 - 559.260 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;	Depending on GGR :
			Yearly GGR (eur) License tax (eur)
			< 500.000 6.000
			500.000 – 1.000.000 24.000
			1.000.000 – 5.000.000 60.000
			5.000.000 – 10.000.000 96.000
> 10.000.000 120.000			
2	AUTHORIZATION TAX	16% of gambling revenue, estimated for the first year of authorization, but not less than: 466.050 lei, or 16% of the revenues earned by the organiser, performed monthly, for the entire licensing period, starting with the first month in which the estimated results are exceeded.	In the first year of authorization, not less than 100.000 euro/year
3	SPECIAL TAX	2% calculated on the total participation fees collected monthly. It shall be calculated, declared and paid to the state budget until the 25th of the month following the month in which the participation fees were collected.	
4	SHARE CAPITAL	minimum 1.000.000 lei	
5	GUARANTEES	466.050 lei	100.000 euro
6	PROFIT TAX	16% on taxable profit	
		1% on income for those companies who in the previous year earned less than 1 million euros	

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7	INCOME TAX FOR REMOTE GAMES WINNINGS	<p>Tax on revenue from winnings is withheld by the organiser and paid to the stated budget. The tax due is determined for each payment by applying the following tax rate, to each gross income received by a participant, from gaming operator or income paying entity for gambling activities:</p> <p>Gross income tranches(lei) - Tax (lei)</p> <ol style="list-style-type: none"> 1. Up to 66,750 - Tax: 1% 2. Between 66,750 - 445,000, - Tax: 667,5 + 16% from what exceeds 66,750 3. over 445,000 - Tax: 61,187.5 + 25% from what exceeds 445,000 <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 January of the current year, for the previous year.</p>	
Lotto Games			
1	LICENSE TAX	535.958 lei/year	115.000 euro/year
2	AUTHORIZATION TAX	838.890 lei/year	180.000 euro/year
3	SHARE CAPITAL	minimum 2.000.000 lei	
4	PROFIT TAX	16% of the taxable profit	
5	INCOME TAX FOR LOTO WINNINGS	<p>Tax on revenue from winnings is withheld by the organiser and paid to the stated budget.</p> <p>The tax due is determined for each payment by applying the following tax rate, to each gross income received by a participant, from gaming operator or income paying entity for gambling activities:</p> <p>Gross income tranches(lei) - Tax (lei)</p> <ol style="list-style-type: none"> 1. Up to 66,750 - Tax: 1% 	

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		<p>2. Between 66,750 - 445,000, - Tax: 667,5 + 16% from what exceeds 66,750</p> <p>3. over 445,000 - Tax: 61,187.5 + 25% from what exceeds 445,000</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 January of the current year, for the previous year</p>	
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ROMBET

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Remote Lotto Games			
1	LICENSE TAX	535.958 lei/year	115.000 euro/year
2	AUTHORIZATION TAX	838.890 lei/year	180.000 euro/year
3	SPECIAL TAX	2% calculated on the total participation fees collected monthly. It shall be calculated, declared and paid to the state budget until the 25th of the month following the month in which the participation fees were collected.	
4	SHARE CAPITAL	minimum 1.000.000 lei	
5	PROFIT TAX	16% of the taxable profit	
6	INCOME TAX FOR REMOTE LOTO GAMES WINNINGS	<p>Tax on revenue from winnings is withheld by the organiser and paid to the stated budget. The tax due is determined for each payment by applying the following tax rate, to each gross income received by a participant, from gaming operator or income paying entity for gambling activities:</p> <p>Gross income tranches(lei) - Tax (lei)</p> <ol style="list-style-type: none"> 1. Up to 66,750 - Tax: 1% 2. Between 66,750 - 445,000, - Tax: 667,5 + 16% from what exceeds 66,750 3. over 445,000 - Tax: 61,187.5 + 25% from what exceeds 445,000 <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 January of the current year, for the previous year.</p>	