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Note:

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## **GAMBLING LAW**

of 19 November 2009

### Chapter 1

#### **General provisions**

**Article 1.** 1. The Law sets forth the terms and conditions of organising as well as the principles of conducting the activity in this scope and the rules of taxation on gambling games, hereinafter referred to as the “gambling tax”.

2. Gambling games include games of chance, betting, card games and games on gaming machines.

**Article 2.** 1. Games of chance shall be games, including those arranged online, where the prize is either cash or a material prize and where the result depends primarily on chance. Games of chance shall be:

- 1) number games – the games where the prize is won by selecting correct numbers, signs or other marks and where the prize level depends on the total stakes paid as well as a keno game where the prize is won by selecting correct numbers and where the prize is the product of the stakes paid and the multiplier defined for individual pay tables;
- 2) cash lotteries where participation is conditional upon purchasing a lottery coupon or other game ticket and where the entity organising the lottery offers cash prizes only;
- 3) telebingo where participation is conditional upon purchasing a game ticket listing random sets of numbers or signs from a predefined set of numbers or signs; telebingo is a nationwide game where the drawing of lots is broadcast on television and the entity organising the lottery offers cash or material prizes;

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- 4) cylindrical games where participation is conditional upon choosing numbers, signs or other marks and where the prize depends on the predefined stake-to-winnings ratio with the result determined by means of a rotary device; or cylindrical games arranged online under the same rules;
  - 5) (repealed)
  - 6) dice games;
  - 7) cash bingo where participation is conditional upon purchasing random sets of numbers from a predefined set of numbers and where the entity organising the game offers cash prizes only, the level of which depends on the total stakes paid;
  - 8) raffle bingo where participation is conditional upon purchasing random sets of numbers from a predefined set of numbers and where the entity organising the game offers material prizes only;
  - 9) raffle lotteries where participation is conditional upon purchasing a lottery coupon or other game ticket and where the entity organising the lottery offers material prizes only;
  - 10) promotion lotteries where participation is conditional upon purchasing goods, services or other game ticket, whereby participation in the lottery is free and where the entity organising the game offers cash or material prizes;
  - 11) audiotele lotteries where participation is conditional upon payable:
    - a) telephone connection,
    - b) short text messaging via the public telecommunications network.
2. Betting shall be betting for cash or material prizes determined by guessing:
- 1) the results of a sports competition in which competitors are people or animals and where the participants pay stakes, while the prize depends on the total amount of stakes paid – sweepstake systems;
  - 2) the occurrence of different events, including virtual events, where participants pay stakes and where the prize level depends on the stake-to-winnings ratio

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agreed between the bookmaker and the stake payer – bookmaking services.

2a. Virtual events shall be computer-generated events related to sports competition of people or animals.

3. Games on gaming machines shall be games of chance that are played with the use of mechanical, electromechanical or electronic devices, including computer hardware and games corresponding to the rules of games on gaming machines arranged via Internet, where the prizes are either cash or material prizes and where the game contains an element of a chance.

4. A material prize in games on gaming machines shall be also a prize whereby the game can be continued without the need to pay the stake to participate in the game, or an option to start a new game by using the prize won in the previous game.

5. Games on gaming machines shall be also games of chance that are played with the use of mechanical, electromechanical or electronic devices, including computer hardware and games corresponding to the rules of games on gaming machines arranged via Internet for commercial purposes, in which a player has no possibility to win cash or material prizes but the game has features of a chance.

5a. Card games include black jack, poker and baccarat, as long as they are played in order to win cash or material prizes.

6. The minister competent for public finance shall resolve, by way of a decision, on request or on an ex officio basis, whether a given game or betting demonstrating the features referred to in sections 1 through 5a is a game of chance, a card game, betting or a game on gaming machines hereunder.

7. The request for issuing the decision referred to in section 6 should be accompanied by the description of a planned or implemented project, taking into account, in particular, the rules of its arranging, foreseen prizes, procedure related to selecting the winners and, in the case of a game on gaming machines, a technical test of a given gaming machine, conducted by an entity authorised to perform technical tests of gaming machines and gaming equipment, and in the case of games arranged via the Internet - the opinion confirming the rules and adequacy of the software used for the purpose of arranging such games. The minister competent for public finance may require that such documents are submitted by a party also in the proceedings conducted on an ex officio basis.

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7a. The decision referred to in section 6 shall not be issued if the nature of games on a given device has been determined as a result of control or procedural steps carried out in accordance with separate provisions by the National Revenue Administration bodies.

7b. The minister competent for public finance shall define, by way of a regulation, a template of the request for issuing the decision referred to in section 6, taking into consideration the need to ensure the uniformity of requests and the efficient implementation of tasks in this scope.

8. In order to improve the service of applicants and provide for fast proceedings, the minister competent for public finance may authorise, by way of a regulation, bodies reporting to it or supervised by it, to issue the decision referred to in section 6 on its behalf, simultaneously determining the local competence of authorised bodies and the scope of the authorisation.

**Article 3.** Arranging games of chance, betting, card games and games on gaming machines as well as conducting the activity in this scope is permitted under the relevant license, permit or notification.

**Article 4. 1.** Whenever in the Law reference is made to:

- 1) game centres - it shall mean:
  - a) a casino – as a separated place where cylindrical games, card games, dice games or games on gaming machines are organised under the approved regulations, where the minimum total number of 4 cylindrical games and card games organised and the number of gaming machines installed ranges from 5 to 70 machines,
  - b) a cash bingo hall – as a separated place where the cash bingo is organised under the approved regulations;
  - c) a games arcade - as a separated place where games on gaming machines take place under the approved regulations, where the number of gaming machines installed ranges from 3 to 50 machines;
- 2) a bet making point – it shall mean a separated place where a sweepstake or bookmaking bets are accepted under the approved regulations;

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- 3) a gaming machine - it shall mean any equipment which can be used to carry out gambling games and equipment the performance of which affects the process of conducting the games;
  - 4) a lottery drawing machine - it shall mean a device used for determining results of a game in cash lotteries, audiotele lotteries, number games, promotion lotteries and raffle lotteries;
  - 5) a separated place - it shall mean a place with a limited entrance for persons below 18 ensuring the compliance with the regulations concerning advertising the gambling games.

2. (repealed)

**Article 5.** 1. The activity in the scope of number games, cash lotteries, telebingo and games on gaming machines outside the casino is covered under the state monopoly.

1a. The activity in the scope of number games and cash lotteries may be carried out in the form of participation in number games and cash lotteries arranged simultaneously in the territory of more than one state (multi-jurisdictional games).

1b. Arranging gambling games via the Internet, excluding betting and promotion lotteries is covered under the state monopoly.

1c. The state monopoly in the scope of games on gaming machines outside casinos is exercised in games arcades.

2. The Prime Minister who creates single-member companies of the State Treasury for this purpose, shall be responsible for exercising the state monopoly. Under the rules defined in the Act of 16 December 2016 on principles of state assets management (Journal of Laws item 2259), the Prime minister may indicate companies towards which the State Treasury powers referred to in Article 7(1) of the Act of 16 December 2016 on principles of state assets management are exercised by governmental administration bodies other than the Prime minister.

3. The competition and consumer protection regulations in the scope of competition protection shall not apply to pursuing the activity referred to in section 1.

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**Article 6.** 1. The activity in the scope of cylindrical games, card games, dice games and games on gaming machines can be carried out upon obtaining a casino operating license, subject to Article 5(1) and (1b) and Article 6a(2).

2. The activity in the scope of cash bingo can be carried out upon obtaining a permit for operating a cash bingo hall.

3. The activity in the scope of betting can be carried out - in conformity with the permit granted - only in bet making points or via the Internet, upon obtaining a permit for arranging betting.

4. The activity in the scope set forth in sections 1 through 3 shall be carried out under the terms and conditions defined in the approved regulations and the license or permit granted, as well as those arising from the provisions of the Act.

5. The activity consisting in arranging gambling games in the scope set forth in sections 1 through 3 can be carried out only as a joint-stock company or a limited liability company established in the territory of the Republic of Poland, subject to Article 7a(1).

6. The stock (shares) in the companies referred to in section 5 can be purchased or taken up by:

- 1) a legal entity or a company without legal personality, established in the territory of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement;
- 2) a natural person being a citizen of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement.

7. The provision of item 6 shall not apply to companies referred to in Article 7a(1).

**Article 6a.** 1. A poker game can be organised in casinos or outside casinos by entities arranging gambling games pursuant to a casino operating license granted, in the following way:

- 1) in a casino, if the poker regulations have been formerly accepted by the minister competent for public finance, and:

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- a) the game is conducted by an authorised employee and players play against the casino, or
  - b) in the form of a poker tournament, if players play against each other and the number of participants amounts to at least 10 persons and the organisation of such a tournament has been notified to the director of the revenue administration regional office competent for the venue of arranging a poker tournament;
- 2) outside a casino, in the form of a poker tournament, if:
- a) players play against each other and the number of participants amounts to at least 10 persons,
  - b) the organisation of such a tournament has been reported to the director of the revenue administration regional office competent for the venue of arranging a poker tournament,
  - c) the poker tournament regulations have been formerly accepted by the minister competent for public finance,
  - d) the entity arranging a poker tournament shall be bound to install the audiovisual system referred to in Article 15b(1) at the venue of game organisation.

2. A poker game may be arranged in the form of a poker tournament outside casinos by an entity not holding a casino operating license, if:

- 1) the prize is awarded in material form and the value of material prizes does not exceed 50% of the base amount referred to in Article 70;
- 2) the organisation of such a tournament has been notified to the director of the revenue administration regional office competent for the venue of arranging a poker tournament;
- 3) the regulations of a poker tournament outside a casino have been formerly accepted by the minister competent for public finance;
- 4) a poker game takes place in a separated place accessible only for adults invited by the organiser.

3. The notification referred to in section 2(2) shall comprise:

- 1) name, surname and residence address of a notifying person or name, address of registered office of a notifying entity;

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- 2) name of poker tournament;
  - 3) determining the scheduled time and venue of poker game arrangement;
  - 4) expected number of participants;
  - 5) measures undertaken to prevent access by minors.

4. A poker game in the form of a poker tournament outside a casino referred to in section 2 may be arranged by natural persons, legal persons or organisational units without legal personality.

5. Organisers of a poker tournament outside a casino, referred to in section 2, being natural persons or members of authorities of legal persons or organisational units without legal personality, must not be convicted by a final court verdict for an intentional fiscal offence.

6. An entity arranging a poker tournament under a granted a casino operating license shall be bound to provide the director of the revenue administration regional office competent for the venue of arranging the tournament, who was notified of the organisation of such a tournament, with detailed written information on persons who won prizes in the tournament and on the settlement of the gambling tax by the 25<sup>th</sup> day of a month following the month in which the tournament ended.

**Article 7.** 1. Raffle lotteries, raffle bingo games and promotion lotteries can be arranged by natural persons, legal entities or organisational units without legal personality under the permit granted.

1a. Raffle lotteries or raffle bingo games where the value of the prize pool does not exceed the base amount referred to in Article 70, may be arranged by entities listed in section 1 after their notification. The notification shall be made, at the latest, 30 days prior to the day of commencing such a game.

1b. Raffle lotteries or raffle bingo games where the value of the prize pool is higher than the base amount referred to in Article 70 and does not exceed a fifteen-fold value of this amount, may be arranged by a non-profit organisation after their notification. The notification shall be made, at the latest, 30 days prior to the day of commencing such a lottery or game. The total prize pool in a raffle lottery or a raffle bingo game organised by

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by a non-profit organisation based on the notifications must not exceed a thirty-fold value of the base amount referred to in Article 70 over a calendar year.

2. Audiotele lotteries can be organised under the permit granted only by joint-stock companies or limited liability companies established in the territory of the Republic of Poland, subject to Article 7a.

**Article 7a.** 1. Joint-stock companies or limited liability companies, or companies operating under the rules relevant for those companies, established in the territory of other Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement, carrying out activity in the scope referred to in Article 6 (1–3) or in Article 7 (2), may carry out such activity in the territory of the Republic of Poland under the terms and conditions set forth in the approved regulations, a license or a permit granted as well as under the terms and conditions arising from the provisions of the Law, provided that they establish a representative or operate in the form of a branch.

2. A representative:

- 1) acts for and on behalf of the company referred to in section 1 before authorities competent for matters in the scope of gambling games;
  - 1a) holds a mandate to conclude civil law agreements for and on behalf of the company referred to in section 1;
- 2) represents the company referred to in section 1 before authorities competent for matters in the scope of gambling tax;
- 3) keeps the documentation in Polish in the territory of the Republic of Poland, including the records related to the activity in the scope referred to in Article 6 (1–3) or in Article 7 (2).

3. The following persons carrying out economic activity in the territory of the Republic of Poland may act as a representative:

- 1) a natural person domiciled in the territory of the Republic of Poland who is able to communicate in Polish in the scope required to perform the obligations of a representative;

2) a legal person or an organisational unit without legal personality, established in the territory of the Republic of Poland, with the management board consisting of at least one member who is able to communicate in Polish in the scope required to perform the obligations of a representative.

4. The terms and conditions set forth in Article 11, Article 12(1) and Article 34 (1)(2) and (3), respectively, shall apply to a representative.

5. A representative shall be established pursuant to a written agreement, containing in particular:

- 1) names of parties to the agreement and their addresses;
- 2) address for correspondence of a representative in the territory of the Republic of Poland, if different than the address referred to in section 1;
- 3) address in the territory of the Republic of Poland, where the documentation will be kept related to the activity in the scope referred to in Article 6 (1–3) or in Article 7 (2);
- 4) scope of authorisation going beyond the activities defined in section 2;
- 5) effective term of the agreement;
- 6) terms of termination of the agreement, including the procedure of handling the documentation kept related to the activity in the scope referred to in Article 6 (1–3) or in Article 7 (2).

6. If a representative ceases to meet the terms and conditions referred to in Article 11, Article 12(1) and Article 34(1)(2) and (3), the company referred to in section 1 shall be bound to terminate the agreement with the representative immediately.

**Article 8.** Unless otherwise provided for by the Law, the provisions of the Tax Ordinance Act of 29 August 1997 (Journal of Laws of 2005 item 613, as amended) shall apply to the proceedings concerning the cases set forth herein.

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## Chapter 2

### **Terms and conditions of arranging gambling games**

**Article 9.** 1. The arrangement of the games under the state monopoly shall be subject to the approval of regulations, including individual amendments thereto, by the minister competent for public finance.

2. The minister competent for public finance shall approve the regulations referred to in section 1 within 6 months of the day of submission of the regulations for approval.

**Article 10.** 1. The share capital of a joint-stock company or a limited liability company conducting the activity in the scope of:

- 1) games organised in a casino shall be at least PLN 4,000,000;
- 2) games organised in a cash bingo hall or a bet making point shall be at least PLN 2,000,000.

2. The companies referred to in section 1 shall not have preference stock (shares).

3. The provisions of section 2 shall not apply to single-member companies of the State Treasury.

4. The companies referred to in section 1 shall appoint supervisory boards.

5. A joint-stock company referred to in section 1 can issue registered shares only.

6. In the case of companies referred to in Article 7a, if the amount of the share capital is denominated in a foreign currency, its level after conversion into zloty shall not be lower than the amount indicated in section 1(1) and (2), respectively.

7. The conversion into zloty shall be performed according to the average exchange rate of a given foreign currency announced by the National Bank of Poland as at the last day of a month preceding the day of submission of the application for a casino operating license, a permit for operating a cash bingo hall or a permit for arranging betting.

**Article 11.** 1. The activity in the scope referred to in Article 6 (1) to (3) and in Article 7 (2) may be conducted, provided that:

- 1) no justified reservations exist regarding the security of the state, public order or safety of economic interests of the state as well as compliance with the provisions regulating counteracting money laundering and terrorist financing in relation to

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- the company or its shareholders (partners) holding stake (shares) in the value exceeding 10% of the share capital, or members of the management board, the supervisory board or the audit committee or proxies of the company who are natural persons, legal entities or companies without legal personality;
- 2) members of the management board, the supervisory board or the audit committee have Polish citizenship or a citizenship of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement – or the Organisation for Economic Cooperation and Development, provided that this requirement shall not apply to companies referred to in Article 7a(1);
  - 3) no proceedings are pending before the justice authorities of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement against entities specified in section 1, concerning the offences related to money laundering and terrorist financing;
  - 4) no license or permit granted to the company referred to in section 1 was revoked within 6 years preceding the date of submission of an application for a license or a permit for reasons set forth in Article 59(1)(2);
  - 5) shareholders (partners) referred to in section 1 were not shareholders (partners) holding stake (shares) in the value exceeding 10% of the share capital of the company in the company whose license or permit was revoked within 6 years preceding the date of submission of an application for a license or a permit for reasons set forth in Article 59(1)(2);
  - 6) members of the management board, the supervisory board or the audit committee, or proxies referred to in section 1 were not members of the management board, the supervisory board or the audit committee or proxies in the company whose license or permit was revoked within 6 years preceding the date of submission of an application for a license or a permit for reasons set forth in Article 59(1)(2).

2. The minister competent for public finance may request the General Inspector for Financial Information, the Head of the Internal Security Agency,

the Head of the Central Anti-Corruption Bureau or the Commander-in-Chief of the Police to provide information whether any justified reservations exist regarding the security of the state, public order or safety of economic interests of the state as well as compliance with the provisions regulating counteracting money laundering and terrorist financing in relation to entities referred to in section 1(1).

3. The bodies referred to in section 2 shall provide information referred to in section 2 to the minister competent for public finance within two months following the day of receipt of the application.

**Article 12.** 1. Natural persons being shareholders (partners) of a company conducting the activity in the scope set forth in Article 6 (1) through (3), representing at least 10% of the share capital as well as members of the management board, the supervisory board or the audit committee, or proxies of the company shall have an impeccable reputation and, in particular, shall not be convicted of an intentional offence or intentional fiscal offence in the territory of a member state of the European Union.

2. Managers of an entity organising raffle lotteries or raffle bingo as well as persons representing such entity shall not be convicted of an intentional offence or intentional fiscal offence in the territory of a member state of the European Union.

3. Whenever requested by the authority granting a license or a permit, the persons referred to in sections 1 and 2 shall present a valid certificate stating that they have not been convicted of an intentional offence or intentional fiscal offence in the territory of a member state of the European Union.

4. The provisions of sections 1 through 3 shall apply, respectively, to non-residents being natural persons who do not have a citizenship of a member state of the European Union, provided that, on request of the authority granting a license or a permit, such persons shall be bound to submit a valid certificate confirming that they have not been convicted of an intentional offence or intentional fiscal offence in the territory of a member state of the European Union indicated in the request. In addition, such persons shall submit relevant certified and valid certificates confirming that that they have not been convicted of an intentional offence or intentional fiscal offence.

issued by the competent authorities of the state whose citizens or permanent residents they are.

**Article 13.** Raffle lotteries, raffle bingo, promotion and audiototele lotteries can be organised as one-off national or local events in accordance with the approved regulations.

**Article 14.** 1. Arranging of cylindrical games, card games, including poker tournaments, dice games and games on gaming machines shall be permitted only in casinos under the terms and conditions set forth in the approved regulations and in the license or permit granted, as well as arising from the provisions of the Law, subject to sections 4 and 5.

2. Arranging of cash bingo game shall be permitted in cash bingo halls only under the terms and conditions set forth in the approved regulations and in the permit granted, as well as arising from the provisions of the Law.

3. Accepting bets shall be permitted - pursuant to the permit granted - at bet making points only or via the Internet under the terms and conditions set forth in the approved regulations and in the permit granted, as well as arising from the provisions of the Law.

4. Arranging of poker game shall be also permitted outside a casino, under the terms and conditions set forth in Article 6a exclusively.

5. A company referred to in Article 5(2) shall carry out the activities in the scope of gambling games under the terms and conditions set forth in the Law and in the approved regulations.

**Article 15.** 1. Casinos can be located in towns having up to 250 thousand inhabitants – 1 casino. The number of casinos permitted is increased by one per each new group of 250 thousand inhabitants. Nevertheless, the total number of casinos per province shall not exceed the number of one casino per each complete group of 650 thousand inhabitants of the province.

1a. Gaming machines can be installed in a games arcade:

- 1) on the area of a district in a number which is not higher than that arising from the ratio of one gaming machine per each new group of 1000 district inhabitants;

2) On the premises located at the address where no cases of arranging games on gaming machines contrary to the provisions of the Law have been found over the last five years.

1b. The minister competent for public finance shall define, by way of a regulation, the principles of deploying games arcades across the area of a municipality, in particular, their minimum distance against educational establishments, religious worship sites and other gaming centre, taking into account the necessity to mitigate adverse social and economic effects of gambling.

1c. A prerequisite for arranging games on gaming machines in a games arcade is the approval of a games arcade location by the director of the revenue administration regional office competent for the planned location of such a games arcade. The director of the revenue administration regional office shall approve the location of a games arcade, by way of the relevant decision.

1d. In order to ensure the protection of game participants against adverse effects of gambling, an entity exercising the state monopoly in the scope of games on gaming machines shall be bound to implement the regulations of responsible gaming, comprising in particular:

- 1) the requirement to place the following information in visible way, in the games arcade:
  - a) information concerning the entity offering gambling games and the method to contact it,
  - b) regulations,
  - c) information concerning the ban on gaming by persons below 18,
  - d) information concerning the gambling-related risk,
  - e) names of institutions offering assistance to persons facing gambling-related problems,
- 2) procedure for verification of game participants' age over 18,
- 3) procedure for registration of a game participant as a prerequisite to commence and conduct the game,
- 4) mechanisms enabling game participants to control their activity in the games arcade,
- 5) mechanisms preventing game participants to continue the game after a game participant's financial resources have been exhausted,

- 6) assuring the protection of the minors while presenting commercial information in the games arcade;
- 7) procedure related to the verification of age of persons entering a games arcade,
- 8) placing information concerning the prohibition of entry by persons below 18 in front of an entrance to a games arcade.

1e. An entity exercising the state monopoly in the scope of games on gaming machines arranged in games arcades shall present draft regulations of responsible gaming to the minister competent for public finance for approval.

1f. The entity referred to in section 1e shall place the regulations of responsible gaming in the games arcade upon commencement of arranging games on gaming machines at the latest.

1g. The minister competent for public finance shall approve the regulations referred to in section 1d within 6 months of the day of submission of the regulations for approval.

2. Cash bingo halls can be located in towns having up to 100 thousand inhabitants – 1 hall. The number of cash bingo halls permitted is increased by one per each new group of 100 thousand inhabitants. Nevertheless, the total number of cash bingo halls per province shall not exceed the number of one cash bingo hall per each complete group of 300 thousand inhabitants of the province.

3. The number of inhabitants referred to in sections 1 - 2 shall be determined by the President of the Central Statistical Office as the actual population of a given town and province, as at 31 December of a year preceding the year during which the game operator applied for a casino operating license or a cash bingo hall operating permit.

4. Casinos can be also located on-board Polish seagoing passenger ships and Polish passenger ferries, provided that the game is carried out during the cruise and it is commenced not earlier than 30 minutes after departure from the harbour and finished not later than 30 minutes before arriving at the destination harbour.

**Article 15a.** 1. In gaming centres registration of visitors is carried out, at the expense of the game organiser. The registration is the prerequisite for visitors' entry into the gaming centre.

2. In order to perform the registration, a gaming centre manager or a centre employee authorised by such manager check the identity of gaming centre visitors on the basis of a document confirming their age and identity.

3. The registration of visitors comprises checking and registering of the date and hour of a visitor's entry into the gaming centre in the visitors' registry, including personal data comprising:

- 1) name and surname;
- 2) type and number of a document confirming the age and identity;
- 3) PESEL number and in case of its absence - the date of birth;
- 4) address of residence;
- 5) citizenship.

4. A gaming centre visitor shall receive a single-entry card confirming the registration.

5. The data included in the visitors' registry shall be made available exclusively to officers of the customs and tax control service and the police, game participants reporting complaints - to the extent pertaining to those participants, as well as to the court and the prosecutor, in connection with pending proceedings. The data shall be made available free of charge.

6. The data included in the visitors' registry shall be stored over a period of 3 years, accrued from the end of the calendar year in which the registration was made.

**Article 15b.** 1. An entity conducting activity in the scope of games arranged in a casino or in a games arcade shall be bound to install an audiovisual game control system in a casino or in a games arcade, intended for the control of the gaming process and procedure, including enabling the verification of the accuracy of game results accuracy, settlement of tokens and cash, issuing certificates of the prize won and keeping the register of prizes paid (handed out) as well as resolving any doubts related to game arrangement and ensuring a possibility to control and verify persons entering a casino or a games arcade with the use of an audiovisual signal recording.

2. The record of the audiovisual signal shall be made available exclusively to officers of the customs and tax control service, game participants reporting complaints - to the extent pertaining to those participants, as well as to the court

and the prosecutor, in connection with pending proceedings. The data shall be made available free of charge.

3. The record of the audiovisual signal shall be stored over a period of 3 years, accrued from the end of the calendar year in which the record was performed.

4. The record of the audiovisual signal should be durable and clear. The method of performing the record of the audiovisual signal and its storage should protect the recording against destruction, modification and concealing.

5. The minister competent for public finance shall determine, by way of a regulation, detailed terms and conditions of installation and use of the system referred to in section 1, taking into account, in particular, the need to provide a possibility to reconstruct the process of each game.

**Article 15ba.** 1. An entity exercising the state monopoly in the scope of games on gaming machines arranged in games arcades keeps an ICT system registering and archiving:

- 1) data related to contributed stakes and prizes paid in games on gaming machines arranged in games arcades,
- 2) game process in games on gaming machines arranged in games arcades,
- 3) location and accuracy of gaming machine performance,
- 4) data on gaming machines, including information on failures and interventions in the gaming machine,

– hereinafter referred to as the “registering system”.

2. The information referred to in section 1 shall be registered and archived in real time.

3. Gaming machines are adjusted and connected to the registering system as of the day of commencement of activity in the scope of games on gaming machines arranged in games arcades by an entity referred to in section 1.

4. The data referred to in section 1 shall be stored over a period of 5 years, accrued from the end of the calendar year in which their archiving was performed.

5. An entity referred to in section 1 shall make the registering system fully available free of charge and provide information referred to in section 1 in real time to the minister competent for public finance

and a body of the National Revenue Administration designated by it, as of the day of commencement of the activity.

6. The minister competent for public finance may designate, by way of a regulation, a body of the National Revenue Administration to which the registering system is made available by an entity exercising the state monopoly in the scope of games on gaming machines arranged in games arcades, taking into account the organisational and technical capacity of such a body ensuring the efficient performance of the task.

7. The minister competent for public finance shall determine, by way of a regulation, the specific terms and conditions of operation and performance of the registering system, taking into account the need to ensure an adequate control over the activity in the scope of games on gaming machines arranged in games arcades.

**Article 15c.** A gaming centre should be equipped with reserve power supply sources, independent of the generally available network as well as anti-interference installations providing for a continuous and uninterrupted game process.

**Article 15d.** 1. In the case of arranging gambling games via the Internet, the equipment processing and archiving data concerning such gambling games as well as their participants should be installed and stored in the territory of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement.

2. An entity arranging gambling games via the Internet may use only a website with the top level national domain assigned to Polish websites for the purpose of game arrangement.

3. An entity arranging gambling games via the Internet shall be bound to archive in real time any data associated with a gambling game arranged, in an archiving device deployed in the territory of the Republic of Poland, or a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement, including any data exchanged between such an entity and a participant of gambling games

allowing for determination of the process and result of gambling games and conducted transactions arising from such games as well as data required for identification of a gambling game participant.

4. An entity arranging gambling games via the Internet shall be bound to provide access, including remote access, of the National Revenue Administration bodies to the data referred to in section 3, stored in an archiving device and, to that end, to make available adequate tools and software ensuring data security.

5. The access referred to in section 4 should enable reading, copying and processing of data copied.

6. An entity arranging gambling games via the Internet shall ensure the security of data archived and made available.

7. The data referred to in section 3 shall be stored over a period of 5 years, accrued from the end of the calendar year in which their archiving was performed. After the lapse of this period, an entity arranging gambling games via the Internet shall delete the data.

8. The minister competent for economy may define, by way of a regulation:

- 1) method to be used for data archiving, including the requirements regarding archiving devices and their software, taking into account the need to ensure the security, integrity and completeness of data stored and made available as well as a possibility to acquire them, with a breakdown into gambling games carried out on various websites and under individual permits;
- 2) range of data an entity arranging gambling games via the Internet shall be bound to archive, taking into account the need to ensure adequate control and counteract fraud as well as provide for the verification of compliance of such entity with the provisions governing this type of activity.

**Article 15e.** An entity arranging gambling games via the Internet which holds a license or a permit, or which has notified the organisation of such games, shall be bound to conduct payment transactions within the meaning of the Act of 19 August 2011 on payment services (Journal of Laws of 2016 items 1572 and 1997),

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resulting from such games exclusively through providers of payment services referred to in Article 4 (2)(1)-(4), (6) and (9) thereof.

**Article 15f.** 1. The minister competent for public finance keeps the Register of domains intended for offering gambling games contrary to the Law, hereinafter referred to as the “Register”.

2. The Register is public. Everyone has an access right to the data contained in the Register.

3. The Register is kept in the ICT system enabling automatic transmission of information to ICT systems of telecommunications undertakings and providers of payment services.

4. The following information shall be subject to entry into the Register:

- 1) name of the Internet domain used for arranging gambling games without a license, a permit or failing to make a notification required under the Law, addressed to service providers in the territory of the Republic of Poland, in particular, if the websites using names of such domains are:
  - a) available in Polish,
  - b) advertised in the territory of the Republic of Poland,
- 2) date and hour of making the entry, its modification or removal.

5. A telecommunications undertaking providing services related to access to the Internet shall be bound to:

- 1) prevent access, on a free of charge basis, to websites using names of Internet domains entered in the Register through their removal from the ICT systems of telecommunications undertakings, intended to change Internet domain names to IP addresses, within 48 hours following the entry in the Register, at the latest;
- 2) re-route, on a free of charge basis, connections referring to names of Internet domains entered in the Register to the website maintained by the minister competent for public finance, containing a message addressed to recipients of the Internet access service, comprising, in particular, information on location of the Register, entering a searched Internet domain in this Register, a list of

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entities legally offering gambling games in the territory of the Republic of Poland as well as notify of potential penal and fiscal liability of a participant of games arranged contrary to the provisions of the Law;

- 3) enable access, on a free of charge basis, to websites using names of domains deleted from the Register, within 48 hours following deleting the name of the Internet domain from the Register.

6. The entry in the Register, the change of the entry or its deleting shall be performed on an ex officio basis, following their approval by the minister competent for public finance or an authorised secretary of state or undersecretary of state, in the office of the minister competent for public finance.

7. An entity arranging gambling games on a website using names of an Internet domain entered in the Register, or being a telecommunications undertaking, or holding a legal title to a domain entered in the Register, or an entity being a provider of payment services, may submit an objection to the minister competent for public finance against the entry in the Register, within 2 months following placing of this domain name in the Register.

8. The objection shall comprise:

- 1) basic identification data of an entity submitting the objection, in particular:
  - a) name and surname, residence address - in case of natural persons,
  - b) name of entity, address, number of the relevant commercial register - in case of legal persons,
- 2) justification of the objection indicating that the name of the domain referred to in section 4(1) should be deleted from the Register.

9. The minister competent for public finance shall issue the decision on leaving the name of the domain referred to in section 4(1) in the Register, or its deleting from the Register, within 7 days following the day of receipt of the objection.

10. The provision of Article 221 § 1 of the Act of 29 August 1997 – Tax Ordinance and Article 52 § 4

of the Act of 30 August 2002 - Law on procedure before administrative courts (Journal of Laws of 2016 item 718, as amended) shall not apply to the decision referred to in section 9.

**Article 15g.** 1. Making payment services available by providers of payment services on websites using Internet domain names entered in the Register.

2. In the case of provision of payment services on the website using an Internet domain name entered in the Register, the provider of payment services shall be bound to cease providing of those services within 30 days following the day of entering the domain in the Register.

**Article 15h.** The minister competent for public finance may appoint, by way of a regulation, a director of the revenue administration regional office to conduct the cases defined in Article 15f, taking into account, in particular, technical and organisational possibilities ensuring efficient performance of this task.

**Article 15i.** 1. In order to ensure the protection of game participants against adverse effects of gambling, an entity conducting the activity in the scope of gambling games arranged via the Internet shall be bound to implement the regulations of responsible gaming, comprising in particular:

- 1) a requirement to display, in a visible manner, on the website used for arranging a gambling game:
  - a) information concerning the entity offering gambling games and the method to contact it,
  - b) information on the permit for arranging games, indicating its substantive scope, validity term and the name of the authority which granted it - if such permit is required,
  - c) regulations,
  - d) information concerning the ban on gaming by persons below 18,
  - e) information concerning the gambling-related risk,
  - f) names of institutions offering assistance to persons facing gambling problems, including a link to the websites of such institutions,

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- 2) procedure for verification of game participants' age over 18,
  - 3) procedure of a player's registration on a player's account or a temporary player's account, as a prerequisite for commencing and conducting the game;
  - 4) mechanisms enabling game participants to control their activity on the website used in a gambling game;
  - 5) mechanisms preventing game participants to continue the game after the financial resources on the player's account have been exhausted;
  - 6) assuring the protection of the minors while presenting commercial information on the website.

2. The entity referred to in section 1 shall present draft regulations of responsible gaming to the minister competent for public finance for approval.

3. The entity referred to in section 1 shall make the approved regulations of responsible gaming available on the website, upon commencement of arranging at the latest.

**Article 15j.** 1. Possessing gaming machines is prohibited, excluding:

- 1) an entity holding a casino operating license;
- 2) a company exercising the state monopoly in the scope of games on gaming machines in games arcades;
- 3) a testing entity referred to in Article 23 authorised by the minister competent for public finance;
- 4) a public administration organisational unit supervising or authorised to control the compliance with the provisions concerning gambling games;
- 5) a producer or distributor of gaming machines established in the territory of the Republic of Poland who fulfilled the obligation set forth in section 3;
- 6) an economic operator performing the repairs of a registered gaming machine;
- 7) an economic operator transporting gaming machines under conducted economic activity, on order of entities referred to in sections 1, 2 or 5.

2. The entities referred to in section 1(1) and (2) shall be bound to submit the application for a gaming machine registration within 60 days following its purchase, intra-Community purchase or imports.

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3. Producers and distributors of gaming machines established in the territory of the Republic of Poland shall be bound to notify the activity conducted in the scope of production or distribution of gaming machines, suspending the activity and its termination to the director of the revenue administration regional office competent for their registered office, within 14 days prior to the commencement, suspension, resumption or termination of the economic activity, respectively. The notification of commencement of the economic activity should be accompanied by a list of manufacturing plants or warehouses where gaming machines are stored.

4. In case of any change in the data covered under the list referred to in section 3, the entity shall notify the director of the revenue administration regional office competent for its place of establishment within 7 days of occurrence of the change.

5. The entities referred to in section 1(3) and (5) shall be bound to keep the records of gaming machines produced or stored. The records should enable identification of gaming machines produced and determining the number, types and storage places of gaming machines produced.

6. The entities referred to in section 1(3) and (5) shall be bound to make data covered by the records available to the bodies of the National Revenue Administration, tax control, Police as well as to the courts and prosecutors in connection with pending proceedings. The data shall be made available free of charge.

7. The minister competent for public finance shall determine, by way of a regulation, the method of keeping the records of gaming machines produced or stored, the data included in the records as well as the template of the records, taking into account the need to ensure surveillance over trading in gaming machines and the nature of the economic activity of the entity keeping the records.

**Article 16.** 1. The entire profit from the raffle lottery and raffle bingo shall be used for socially useful purposes set forth in the permit and the regulations, in particular, for charity purposes.

2. The entity organising a raffle lottery or raffle bingo shall provide the authority granting the permit thereto with a detailed report of the fulfilment of the obligation set forth in section 1

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within 30 days following the day of arranged game termination.

**Article 17.** 1. An entity organising a cash lottery, raffle lottery, cash bingo or raffle bingo shall be bound to secure lottery coupons or other game tickets as well as cash bingo or raffle bingo cards against fraud or earlier reading of a game result, in particular, against screening, opening or scraping off the protective paint and closing or re-applying protective paint without disturbing the paper structure.

2. An entity organising a cash lottery, raffle lottery and raffle bingo shall be bound to notify in writing the head of the customs and tax office of their intention to destroy lottery coupons, cards or other game tickets at least 7 days before planned performing of such activities. The destruction activity shall be subject to control.

3. An entity arranging betting via the Internet shall be bound to secure the applied evidence of participation in the betting against intervention of unauthorised persons and ensure a possibility to verify its authenticity.

4. An entity arranging a cash bingo game shall be bound to purchase cards used for the game from an undertaking authorised by the minister competent for public finance.

5. Cash bingo cards are produced by an undertaking referred to in section 4 according to a uniform template approved by the minister competent for public finance.

6. The minister competent for public finance shall determine, by way of a regulation, the terms and conditions of production and sale of cash bingo cards as well as the contents of a card, taking into consideration the protection of cash bingo participants' interests and ensuring the accuracy of the course of such a game.

**Article 18.** 1. The value of the prizes in gambling games shall not fall below the price of a coupon or another game ticket, or the amount of the stake paid.

2. Save for the keno game, the total value of the prizes in number games, sweepstake system-based games or cash bingo games shall not fall below 50% of the amount of the stake paid, while in cash lottery, raffle lottery, telebingo and raffle bingo

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it shall not fall below 30% of the total price of the coupons or other game tickets to be sold.

3. In games on gaming machines, the programmed value of prizes won on the machine which may not be lower than 75% of the amount of the stake paid.

4. In betting, in case of betting for guessing virtual events, the average programmed value of prizes won shall not be lower by more than 5 percentage points than the average winning rate in betting, in case of betting for guessing events other than virtual events for the preceding month.

5. An entity arranging betting for guessing virtual events shall archive the data concerning the results of betting.

6. The data referred to in section 5 shall be stored over a period of 5 years, accrued from the end of the calendar year in which their archiving was performed. After the lapse of this period, an entity arranging betting for guessing virtual events via the Internet shall delete the data.

**Article 19.** 1. Unless otherwise provided for by the regulations, the prizes in gambling games shall be paid (handed over) to holders of coupons or other game tickets or in exchange for such tickets.

2. A prize can be paid (handed over) to a person other than the holder referred to in section 1, provided that he/she presents a power of attorney bearing a signature certified by a notary public, granted by such a person according to the procedure set forth in the power of attorney, if compliant with the regulations. The power of attorney may also provide for an authorisation to collect a certificate of prize.

3. An entity organising gambling games shall not be obliged to verify the mandate of the holder of a coupon or other game ticket; notwithstanding the foregoing, they can suspend the payment (handing-over) of the prize for the period of up to 30 days in case of any doubts regarding the mandate of the holder to use the coupon or other game ticket. Should the payment (handing-over) suspension prove unjustified, an entity organising the game concerned shall be bound to pay the statutory interest for the period of payment (handing-over) suspension.

4. Prizes shall not be paid (handed over) based on a coupon or other game ticket whose authenticity cannot be established or whose number cannot be determined.

5. Unless otherwise provided for by the regulations, a game participant shall not be entitled to claim damages against an entity organising the games in case a coupon or other game ticket bearing the name of a person or issued for a holder, confirming participation in the games has been lost or damaged.

**Article 20.** 1. An entity organising a gambling game shall be bound to issue a personal certificate of the prize won, at the request of such a game participant. The certificate shall be issued on a pre-numbered form.

2. The certificate can be issued on the day following the day of prize winning or the day following the day of payment (handing-out) of the prize, at the latest.

3. An entity organising a gambling game shall be bound to maintain the records of certificates and keep copies of the certificates issued for a period of 5 years following the end of the calendar year in which the prize was won or the payment (handing-out) of the prize occurred. The records of certificates shall be made available to the head of the tax office for validation.

4. An entity organising a gambling game shall purchase the certificate of prize forms from the designated head of the tax office, upon filing a written application.

5. An entity organising gambling games shall be bound to maintain the records of paid (handed out) prizes with the value of at least PLN 2280.

6. An entity organising a gambling game shall maintain the records referred to in sections 3 and 5 for a period of 5 years following the end of the calendar year in which the prize was won or the payment (handing-out) of the prize occurred.

7. The records referred to in section 5 shall contain:

- 1) the data of the winner (name and surname, type and number of the identity document, PESEL number and in the absence thereof – address of residence, date of birth and citizenship);
- 2) the value of the prize paid (handed out);
- 3) the date of payment (handing-out).

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8. The amount of the prize or loss in a gambling game shall be the secret of the game participant and shall be treated as such by the entity arranging such a game. The information regarding the amount of the prize or loss shall be disclosed at the request of the General Inspector for Financial Information, an officer of the Customs and Tax Control Service as well as the court or the prosecutor in connection with the pending proceedings. The information regarding the amount of the prize or loss shall be also disclosed at the request of the Head of the Internal Security Agency under the conducted clearance proceedings referred to in the Act of 5 August 2010 on the protection of classified information (Journal of Laws item 1228 and of 2015 items 1224 and 2281).

9. The minister competent for public finance shall determine, by way of a regulation:

- 1) a template of the certificate of the prize won and the procedure of issuing the certificates, taking into account the need to define, in particular, personal data of a person applying for the certificate, a type of the gambling game, the date of prize winning and the value of the prize paid (handed out), in the template if the certificate;
- 2) the method of recording the certificates and keeping the records referred to in sections 3 and 5, taking into account the need to ensure the verification of the data of the prize winner and the value of the prize.

10. The minister competent for public finance shall designate by way of a regulation a head or heads of tax offices competent for handling the matters referred to in section 4, taking into account the need of efficient task execution.

**Article 21.** 1. Claims related to participation in a gambling game shall be time barred upon the lapse of 6 months following the maturity date.

2. The period of limitation of claims shall be suspended for a period from the day of filing a complaint to the complaint response date.

3. The minister competent for public finance shall define by way of a regulation the procedure for lodging participants' claims, taking into account the protection of interests of gambling game participants.

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**Article 22.** 1. An entity running the activity in the scope set forth in Article 6 sections 1 through 3 and exercising the state monopoly in the scope of games on gaming machines shall be bound to ensure that law and order is maintained at the game centre and at a bet making point.

2. Prior to joining the game, an entity organising gambling games shall be bound to introduce game participants to:

- 1) the operation of the gaming machine or device;
- 2) the rules of the game and the possibilities of choosing a game or betting options; and
- 3) other game-related reservations concerning the methods of gaming, listed in the regulations.

3. An entity organising gambling games shall maintain gaming machines as well as gaming and betting devices in the condition which guarantee that a game can be played in compliance with the regulations and that they can be safely used by game participants.

4. In order to protect the interests of the game or betting participants and third parties, the entity referred to in section 1 may refuse entry to or remove from the game centre or the bet making point a person not conforming to the game or betting regulations or using game techniques that may affect the randomness of the game's result by:

- 1) making notes on the game flow using notebooks, electronic calculation devices, audio- or video-recordings; or
- 2) using phone, radio or another similar communication facilities to make or use game flow analyses.

**Article 23.** 1. Gaming machines, lottery drawing machines and gaming devices should ensure the protection of game participants' rights and the compliance with the provisions hereof. 1a. A gaming machine should be equipped with a system of permanent data recording and storing which allows for determining the amount providing basis for charging the gambling tax and does not affect the process and the result of the game.

1b. In the case of application of equipment or systems for data reading for internal needs of an entity exploiting gaming machines and devices and systems enabling connection between gaming machines and other equipment, such equipment and systems shall not affect the process and the result of the game.

1c. Connecting of gaming machines is permitted only in one casino by means of a gaming device enabling cumulation of cash prizes which shall not affect the game process and the fulfilment of liabilities towards the state budget.

2. Gaming machines and devices shall not be the property of a third party, save for the situation where they are the object of a lease contract.

3. The provisions of section 2 shall not apply to raffle lottery and raffle bingo referred to in Article 7(1a) and (1b).

4. Gaming machines, lottery drawing machines and gaming devices must be protected against external intervention, in particular, they must ensure the accuracy of obtaining, calculating and paying out prizes and the correct operation in emergency situations.

5. The minister competent for public finance may define by way of a regulation detailed requirements related to the operation of a gaming device enabling cumulation of prizes, referred to in section 1c, taking into account, in particular, the need to protect game participants' interests and ensure the fulfilment of obligations towards the state budget.

**Article 23a.** 1. Gaming machines, lottery drawing machines and gaming devices may be operated by entities holding a license or a permit for conducting the activity in the scope of games of chance or games on gaming machines and by entities exercising the state monopoly, following their registration by the head of the Customs and Tax Control Office. The aforementioned obligation shall not apply to terminals in lottery offices of number games intended for arranging number games or sale of cash lotteries as well as devices used for organising number games or cash lotteries arranged in the territory of more than one state (multi-jurisdictional games).

2. The registration of a gaming machine, lottery drawing machine or gaming device means placing it in service. The registration is performed for a period of 6 years.

3. The head of the Customs and Tax Control Office registers gaming machines and gaming devices meeting the conditions defined in the Law, based on the opinion of the testing entity authorised to perform technical tests of gaming machines and gaming devices.

4. The refusal to register a gaming machine or gaming devices is issued by means of the relevant decision.

5. Costs of registration of gaming machines and gaming devices shall be incurred by the game organiser.

6. The registration shall expire upon the lapse of a period for which it was granted, as well as in case of withdrawal of a gaming machine or a gaming device from operation.

7. The Head of the Customs and Tax Control Office, by way of a decision, shall withdraw the registration prior to its expiry if the registered gaming machine, lottery drawing machine or gaming device fails to fulfil the conditions specified in the Law.

**Article 23b.** 1. On a written request of the Head of the Customs and Tax Control Office, in the case of a justified suspicion that the registered gaming machine or gaming device fails to fulfil the conditions specified in the Law, the entity operating such a gaming machine or gaming device shall be bound to submit the machine or the device to the checking test.

2. In the request referred to in section 1, the gaming machine, lottery drawing machine or gaming device subject to the checking test shall be indicated, as well as the testing entity and the entity to whom the gaming machine, the lottery drawing machine or the gaming device is to be submitted in order to perform the test, and the date of such submission.

3. The testing entity authorised to perform technical tests of gaming machines, lottery drawing machines or gaming devices shall perform the test ordered by the Head of the Customs and Tax Control Office within a period not longer than 3 months of the day of submission of the gaming machine, the lottery drawing machine or the gaming device to the checking test.

4. (repealed)

5. In the case of confirmation, as a result of the checking test, that the gaming machine, the lottery drawing machine or the gaming device does not meet the conditions defined in the Law, costs of the checking test shall be borne by the entity operating such a machine or device.

**Article 23c.** An entity operating a registered gaming machine, a lottery drawing machine or a gaming device shall be bound to inform the Head of the Customs and Tax Control Office of:

- 1) its intention to move a gaming machine or a lottery drawing machine or a gaming device to other place of operation - at least 7 days prior to performing such activity;
- 2) the suspension or withdrawal of a gaming machine or a lottery drawing machine or a gaming device - within 7 days following the performance of such an activity;
- 3) the destruction or theft of a gaming machine or a lottery drawing machine or a gaming device - within 2 days following the occurrence of such an event.

**Article 23d.** The minister competent for public finance shall determine, by way of a regulation:

- 1) detailed terms and conditions of testing, registration and operation of gaming machines, lottery drawing machines or gaming devices,
- 2) terms and conditions and the method of protecting the devices and machines referred to in section 1 against external intervention,
- 3) way of operation of the devices and machines referred to in section 1 during a failure,
- 4) method of protecting significant information related to the arranged lottery, including the data concerning its participants,
- 5) method of acquisition, calculation and disbursement of prizes during the game or in case if the device or the machine referred to in section 1 is in the failure situation,

– taking into account the necessity to ensure the protection of game participants' interests and the fulfilment of the obligations towards the state budget.

**Article 23e.** 1. Appointed heads of Customs and Tax Control Offices shall be competent for matters related to the registration and operation of gaming machines, lottery drawing machines and gaming devices defined in Articles 23a-23c.

2. The competent jurisdiction shall be determined according to the location of a gaming centre or a place of operation of a gaming device or a lottery drawing machine.

3. The minister competent for public finance shall appoint, by means of a regulation, heads of Customs and Tax Control Offices competent for the issues of registration and operation of gaming machines, lottery drawing machines and gaming devices and define the areas of their jurisdiction, taking into account

the need for efficient performance of the tasks and territorial distribution of operation of gaming machines, lottery drawing machines and gaming devices.

**Article 23f.** 1. The minister competent for public finance shall grant the authorisation to perform technical tests of gaming machines, lottery drawing machines and gaming devices to an entity which meets the following conditions:

- 1) is accredited by the Polish Centre for Accreditation or an accrediting body of a European Union Member State or a member state of the European Free Trade Association (EFTA) – a party to the agreement on the European Economic Area, being a signatory of the European cooperation for Accreditation Multilateral Agreement;
- 2) provides an adequate standard of conducted tests, including their conducting by persons with adequate technical knowledge in the scope of gaming machines and devices, and holds the appropriate technical equipment;
- 3) persons managing this entity and persons conducting tests of gaming machines and devices have impeccable reputation, in particular, they are not persons convicted of an intentional crime or an intentional fiscal offence;
- 4) is autonomous in relation to entities conducting activity in the scope of gambling games and their organisation and associations, in particular, persons specified in section 3 shall not maintain relations with entities conducting activity in the scope of gambling games, which may raise justified concerns related to their impartiality.

2. The authorisation to perform technical tests of gaming machines, lottery drawing machines and gaming devices shall be granted on request of a testing unit of the testing authority or a director of the Revenue Administration Regional Office; documents confirming the fulfilment of the conditions specified in section 1 shall be attached to the request, in particular:

- 1) the accreditation certificate;
- 2) certificates or other documents defining the standard of conducted tests, confirming the technical knowledge of persons conducting technical tests of gaming machines, lottery drawing machines and gaming devices;

- 3) current certificates stating that persons specified in section 1(3) were not convicted of an intentional crime or an intentional fiscal offence;
  - 4) representations submitted, under the pain of penal liability, by persons specified in section 1(3), confirming that in relation to an entity conducting activity in the scope of gambling games and in relation to persons:
    - a) managing such an entity or representing it,
    - b) being shareholders (partners) of such an entity or its employees,
- they do not have any legal or actual relationship which may raise justified doubts regarding their impartiality.

3. The authorisation to perform technical tests of gaming machines, lottery drawing machines or gaming devices shall be granted for a period of 6 years.

3a. The authorisation to perform technical tests of gaming machines, lottery drawing machines or gaming devices shall contain:

- 1) designation of the authority issuing the authorisation;
- 2) date of its issuance;
- 3) name of testing authority;
- 4) reference to the legal basis;
- 5) name, surname and business position of a person managing the testing authority;
- 6) list of persons authorised to perform technical tests of gaming machines, lottery drawing machines or gaming devices on behalf of the testing authority;
- 7) list of persons authorised to approve and sign opinions issued by the entity authorised to perform technical tests of gaming machines, lottery drawing machines or gaming devices;
- 8) signature of a person authorised, providing the name and surname and the business position.

3b. Under the authorisation to perform technical tests of gaming machines, lottery drawing machines or gaming devices, the testing authority shall be authorised to perform a technical test of gaming machines, lottery drawing machines or gaming devices, on request of an entity conducting activity in the scope of

gambling games, an entity exercising state monopoly and the technical test in order to issue the decision referred to in Article 2(6).

4. The refusal to grant the authorisation to perform technical tests of gaming machines and devices shall be issued by way of a decision.

5. The minister competent for public finance, by way of a decision:

- 1) shall withdraw the authorisation to perform a technical test of gaming machines, lottery drawing machines or gaming devices in the case if the testing authority does not meet the conditions defined in section 1 or refuses to conduct a checking test referred to in Article 23b;
- 2) may withdraw the authorisation to perform technical tests of gaming machines, lottery drawing machines or gaming devices if the opinion drawn up by a testing authority of the National Revenue Administration containing the result of the technical test, turns out contrary to the opinion drawn up by the testing authority, or the testing authority fails to perform the checking test referred to in Article 23b(3);
- 3) may withdraw the authorisation to perform technical tests of gaming machines, lottery drawing machines or gaming devices if the testing authority fails to perform the tests or to document them in accordance with the requirements defined in the provisions of the commonly applicable law.

5a. The decision concerning the withdrawal of the authorisation to perform technical tests of gaming machines, lottery drawing machines or gaming devices shall be enforceable upon its delivery.

6. The minister competent for public finance shall provide, on the website of the office servicing this minister, a list of testing authorities authorised to perform technical tests of gaming machines, lottery drawing machines or gaming devices.

7. The testing authority authorised to perform technical tests of gaming machines, lottery drawing machines or gaming devices shall be bound to inform the minister competent for public finance of each change concerning persons referred to in section 3a(6) and (7) within 7 days of the day of occurrence of such a change.

## Chapter 3

### Training

**Article 24.** 1. An entity arranging gambling games, including an entity arranging gambling games via the Internet, shall be bound to ensure that persons fulfilling a function or holding a position involving the duty to:

- 1) supervise gambling games, in particular: directors of branches, game centres and their deputies, managers and their deputies, persons supervising telebingo, raffle lotteries, raffle bingo, promotion and audiotele lotteries, inspectors at game centres, table cashiers, persons supervising conducting games via the Internet,
- 2) directly conduct a gambling game, in particular: dealers, persons operating gaming machines, lottery drawing machines or gaming devices, save for technical maintenance staff,

– have been trained in the scope of gambling games regulations and rules of arranged games prior to the commencement of performing the obligations at a position held or fulfilment of the function, in the scope required to perform activities associated with supervising and conducting the games.

2. The obligation specified in section 1 shall not apply to:

- 1) persons distributing coupons for a cash or raffle lottery, game tickets for telebingo, cash or raffle bingo and promotion lottery tickets;
- 2) persons selling tokens or crediting stakes in a gaming machine;
- 3) persons operating cash terminals at shops where a number game lottery office is located, selling game tickets for number games of standard parameters, understood as sale of game tickets confirming participation in number games only with a random use of special cards or own game settings made by the player;
- 4) persons supervising and directly conducting a raffle lottery or a raffle bingo game, referred to in Article 7(1a) or (1b);
- 5) persons accepting betting and persons running number game lottery offices.

3. An entity arranging gambling games, including an entity arranging gambling games via the Internet shall via the Internet, shall be bound to ensure that persons referred to in section 1 are re-trained in the case of change in the scope of activities they perform, or after the lapse of a 3-year period following the previous training.

4. (repealed)

5. An entity arranging gambling games, including an entity arranging gambling games via the Internet shall not entrust the supervision of such games and their direct conducting to a person who has not received the training referred to in section 1.

**Article 24a.** (repealed)

Article 24b. 1. Training in the scope of gambling games regulations and rules of arranged games referred to in Article 24(1) shall be provided by an entity arranging gambling games, including an entity arranging gambling games via the Internet, or an organisational unit conducting training activity.

2. After the training is terminated, the entities referred to in section 1 shall be bound to issue a certificate on completing the training referred to in section 1.

3. An entity arranging gambling games shall keep a register of employee certificates in paper form, comprising the data of an employee, the date of training, the data of an entity issuing the certificate and the number of the certificate confirmed as a true copy of the original kept in an employee's personal file.

Article 24c. An entity arranging gambling games shall be bound to ensure that a person fulfilling a function or holding a position referred to in Article 24(1) meets jointly the following conditions:

- 1) has an impeccable reputation;
- 2) speaks Polish at a level sufficient to fulfil a function or hold a position he/she applies for;
- 3) has not been convicted of an intentional offence or intentional fiscal offence.

**Article 25.** (repealed)

**Article 26.** (repealed)

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## Chapter 4

### Gaming Limitations

**Article 27.** 1. Only persons over the age of 18 can enter game centres or bet making points.

2. Only persons over the age of 18 can participate in gambling games, save for raffle lotteries and promotion lotteries.

3. Entities arranging gambling games and conducting activity in this scope shall be bound to place information on prohibition of participation in games of persons below 18 in visible way in front of the entrance to the game arranging venue and at the place of arranging games or sale of game tickets.

4. In case of doubts as to the age of a gaming participant, the manager of the game centre or a person authorised by them, a person selling coupons or other game of chance tickets as well as a person accepting bets shall be authorised to request presenting of the document confirming the identity and age of the gambling game participant.

**Article 28.** 1. Subject to sections 2 through 5a, the entity running the activity in the scope of gambling games shall not entrust another entity with the activities related to organisation of such games.

2. A company running the activity in the scope of number games, cash lotteries or betting can entrust another entity, under the agency contract, with the sale of coupons or other game tickets and acceptance of bets and stakes as well as with the payment (handing out) of prizes up to the amount set forth in the game or betting regulations, excluding such activities related to betting arranged via the Internet.

3. The activities referred to in section 2 can be only entrusted when:

- 1) an entity to perform the activities entrusted has an impeccable reputation, in particular, has not been convicted of an intentional offence or intentional fiscal offence;
- 2) an entity to perform the activities entrusted has no arrears in payment of taxes constituting the state budget income or customs duties,

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social security contributions or health insurance contributions;

- 3) in respect of an entity to perform the activities entrusted there are no justified reservations in terms of the state security, public order or safety of economic interests of the state;
- 4) the initial capital, the funds or other assets allocated for performing activities entrusted do not originate from illegal or undisclosed sources.

4. In case of legal entities and entities without legal personality, the requirements set forth in section 3(1) and 3(3) shall apply to shareholders (partners) representing at least 10% of the initial capital as well as members of the management board, supervisory board or audit committee or managers and representatives of a given entity.

5. An agent shall not commission another entity to perform the duties set forth in the agency contract.

5a. A company conducting the activity in the scope of number games and cash lotteries may entrust performing of activities associated with arranging such games to other entity in the case of games arranged simultaneously in the territory of more than one state (multi-jurisdictional games).

6. The minister competent for public finance may at any time verify the fulfilment of the requirements set forth in section 3, in particular, it may demand that the agent submits documents confirming the fulfilment thereof in due time.

7. If the agent fails to fulfil the requirements set forth in section 3 or fails to submit, at the request of the minister competent for public finance the documents referred to in section 6, the entity running the activity in the scope of number games, cash lotteries or betting shall be bound to terminate the agency contract forthwith.

**Article 29.** 1. It shall be forbidden to advertise or promote cylindrical games, card games, dice games, games on gaming machines and betting. Advertising of betting for the arrangement of which a permit has been granted shall be permitted under the terms set forth in Article 29b.

2. It shall be forbidden to communicate sponsoring activities with the use of the trade name and trademark used for offering cylindrical games, card games, dice games, betting and games on gaming machines.

3. An entity running the activity in the scope of acceptance of bets only or this business activity together with another activity not subject to advertising, promotion or sponsoring communication related restrictions is allowed to communicate sponsoring activities only by presenting the information containing the name or another designation individualising the sponsor.

4. The bans set forth in section 1 and 2 shall apply to natural persons, legal entities or entities without legal personality which commission or perform the activities referred to in section 1 and 2, place advertisements or communication, or generate profit from such activities.

5. The bans set forth in section 1 and 2 shall not cover advertising or promotion activity pursued inside a gaming centre or a bet making point, or name designation or a logo of a company, or a name of economic activity conducted, installed outside the building or the site where a gaming centre or a bet making point is located as well as in the case of gambling games arranged via the Internet, advertising or promotion conducted on the website defined in the permit, used for arranging such games.

6. Advertising of cylindrical games, card games, dice games, betting and games on gaming machines shall be understood as public distribution of trademarks or graphical symbols and other related designations, and also of names and graphical symbols of the entities running the activity in the scope of cylindrical games, card games, dice games, betting and games on gaming machines as well as the information about the places where such games are organised or bets are made and related participation options.

7. Promotion of cylindrical games, card games, dice games, betting and games on gaming machines shall be understood as public presentation of those games or betting, distribution of related accessories, handing out tokens or game tickets, or their sale at public places

as well as other forms of public encouragement to participate in the games or betting, or convincing of their advantages or encouraging to enter a casino or a bet making point.

8. Advertising and promotion of cylindrical games, card games, dice games, betting and games on gaming machines shall be also understood as advertising and promotion of goods and services whose name, trademark, graphical shape or packaging make use of the resemblance to or are equivalent to the designation of cylindrical games, card games, dice games, betting and games on gaming machines, casinos or bet making points, or the company, name or designation of an entity running the activity in the scope of cylindrical games, card games, dice games, betting or games on gaming machines.

9. Advertising and promotion of cylindrical games, card games, dice games, betting and games on gaming machines shall be also understood as advertising and promotion of the entities whose advertising image uses the resemblance to or is equivalent to the designation of cylindrical games, card games, dice games, betting and games on gaming machines, casinos or bet making points, or the company, name or designation of the entity running the activity in the scope of cylindrical games, card games, dice games, betting and games on gaming machines or another symbol bearing objective reference to such designations.

10. Sponsoring shall be understood as direct or indirect financing or co-financing of the activity of natural persons, legal entities or companies without legal personality in order to popularise, consolidate or enhance the reputation of cylindrical games, card games, dice games, betting and games on gaming machines, entities running the activity in the scope of such games or betting or another designation, whereby the entity running the activity in the scope of such games or betting or their activity is individualised in exchange for a sponsoring communication.

11. A sponsoring communication shall be understood as presentation of the information containing the name or another designation individualising the sponsor in connection with the sponsoring.

**Article 29a. 1. (repealed)**

2. Participation in gambling games arranged via the Internet shall be forbidden for entities which do not exercise state monopoly in this scope, which arrange gambling games via the Internet without the required permit.

3. (repealed)

**Article 29b.** 1. Advertising of betting for which a permit was granted is permitted, provided that:

- 1) it is not addressed to the minors, it does not present the minors and it does not take place with the participation of the minors;
- 2) it does not combine arranging games or participation in games with physical, intellectual capacity, or the opportunity to gain an easy prize;
- 3) it does not contain statements that the participation in gambling games has a relaxing, reassuring signal, or it is a method to resolve personal conflicts or financial problems;
- 4) it does not present holding back or moderate participation in games in a negative way;
- 5) it does not encourage to pay higher stakes as a factor increasing a chance of winning a prize;
- 6) it shall not raise associations with:
  - a) sexual attractiveness,
  - b) relaxation or leisure,
  - c) learning or work,
  - d) Professional, life or financial success.

2. Advertising of games referred to in section 1 may not be conducted:

- 1) on television, radio, at the cinema and theatre between 6.00 a.m. and 10.00 p.m.; save for advertising carried out during broadcasts of sports events sponsored by an entity running the activity in the scope of betting, or where such an entity is a sponsor of a team or players taking active part in a given sports event;
- 2) in press addressed to children and the youth;
- 3) on cover pages of daily newspapers and magazines;
- 4) in public places, excluding mass events and sports events sponsored by an entity running the activity in the scope of betting, or where such an entity is a sponsor

of a team or players taking active part in a given sports event, or a sponsor of a sports association involved in an event organised. The exemption referred to above shall only cover advertising of games organised by a sponsor or the sponsor's advertising.

3. Game advertising referred to in section 1 may be carried out provided that it contains a message on:

- 1) consequences of participation in illegal gambling games;
- 2) gambling-related risk;
- 3) holding a permit for arranging betting.

4. The minister competent for health matters, in liaison with the minister competent for public finance may define, by way of a regulation, detailed terms and conditions, content, method and rules concerning placing of the message referred to in section 3, taking into consideration the protection of the society against adverse effects of excessive gambling and the necessity to counteract gambling addiction.

**Article 29c.** In a games arcade and on the website where gambling games are arranged, it is forbidden to offer and advertise banking activities referred to in Article 5(1)(3) and 2(1), (3), (4), (5), (7) and (10) of the Act of 29 August 1997 - Banking Law (Journal of Laws of 2016, items 1988, 1948, 1997 and 2260).

**Article 30.** (repealed)

**Article 31.** 1. It shall be forbidden to make or accept bets for results of number games.

2. An entity organising or applying for a betting operating permit or for a change in the terms and conditions thereof, concerning the results of sports competition in which competitors are people or animals, shall be bound to obtain the consent of the local competition organisers to use the competition results.

## Chapter 5

### **Licenses, permits and notifications**

**Article 32.** 1. A casino operating license shall be granted by the minister competent for public finance.

2. Cash bingo hall operating permits and betting operating permits shall be granted by the minister competent for public finance.

3. The permits to organise a raffle lottery, audiotele lottery, raffle bingo or promotion lottery to be arranged within the jurisdiction of one competent director of the Revenue Administration Regional Office within whose jurisdiction those games are arranged and conducted.

3a. The notification of a raffle lottery or a raffle bingo referred to in Article 7(1a) or (1b), arranged within the jurisdiction of one competent head of the Customs and Tax Control Office within whose jurisdiction those games are arranged and conducted.

4. The permits to arrange a raffle lottery, an audiotele lottery, a raffle bingo or a promotion lottery to be organised within the jurisdiction of more than one director of the Revenue Administration Regional Office shall be granted by the director of the Revenue Administration Regional Office competent for the place of residence or the registered office of a foreign economic operator's branch or the main place of business carried out by a representative. In other cases, where the applicant is an entity which are neither established or have a place of residence in the territory of the Republic of Poland and in the case where the competent jurisdiction of an authority cannot be determined, the director of the Revenue Administration Regional Office in Warsaw shall be the competent authority.

4a. The notification of a raffle lottery or a raffle bingo referred to in Article 7(1a) or (1b), arranged within the jurisdiction of more than one head of the Customs and Tax Control Office shall be submitted to the head of the Customs and Tax Control Office competent for the place of residence or the place of establishment of the applicant or the main place of business of a foreign economic operator's branch.  
In other

cases, where the applicant is an entity which are neither established or have a place of residence in the territory of the Republic of Poland and in the case where the competent jurisdiction of an authority cannot be determined, the Head of the Customs and Tax Control Office for the Mazowsze Region in Warsaw shall be the competent authority.

5. Article 143 of the Tax Ordinance Act of 29 August 1997 shall not apply to the proceedings regarding granting a casino operating license.

6. The provisions of the Act on Freedom of Economic Activity of 2 July 2004 (Journal of Laws of 2015 item 584, as amended) shall not apply to the proceedings regarding granting, refusal to grant, changing or cancelling a casino operating license.

7. The minister competent for public finance shall define, by way of a regulation, the jurisdictions of directors of the Revenue Administration Regional Offices to grant permits to arrange a raffle lottery, an audiotele lottery, a raffle bingo or a promotion lottery, considering the need of efficient task execution.

8. The minister competent for public finance shall define, by way of a regulation, the jurisdictions of heads of the Customs and Tax Control Offices to accept notifications of a raffle lottery or a raffle bingo referred to in Article 7(1a) or (1b), considering the need of efficient task execution.

**Article 33.** 1. In the case of filing an application for a license or permit where a volume of issue is limited, the minister competent for public finance shall publish on the website of the office servicing this minister, information of filing of the application indicating the name of the entity, the subject of the application and the locality such application refers to.

2. When a license or permit with a limited volume of issue is requested by more than one entity satisfying the requirements set forth herein, the minister competent for public finance shall announce and conduct a tendering procedure.

3. To conduct the tender, the minister competent for public finance shall appoint a tendering commission consisting of at least three persons selected among employees of the office servicing this minister or officers of the Customs and Tax Control Service in service at this office.

4. The minister competent for public finance shall cancel the tender, by way of a decision, if the legal regulations or the public interest were seriously infringed.

5. The Minister competent for public finance shall determine, by means of the relevant regulation, specific terms and conditions of the tendering procedure, taking into account, in particular, that:

- 1) the method of the call for tender should ensure proper notifying of entities interested in the tender;
- 2) the terms and conditions of tender participation should not exclude entities meeting the requirements determining obtaining of a license or a permit;
- 3) the bid assessment should be impartial and transparent, and should not discriminate any participant of the tender.

**Article 34.** 1. The application for a license or a permit may be only filed by entities which will document that:

- 1) their capital originates from legal sources;
- 2) they do not have arrears in payment of taxes constituting the state budget income or customs duties;
- 3) they do not have arrears in payment of social security contributions or health insurance contributions.

2. The provisions of section 1 shall apply, respectively, to entities which are neither established or have a place of residence in the territory of the Republic of Poland.

**Article 34a.** 1. The application for a license or a permit for conducting the activity in the scope referred to in Article 6(1)-(3) or Article 7(2) may be only filed by companies which will document the compliance of the company operations with the relevant provisions:

- 1) regulating counteracting money laundering and terrorism financing;
- 2) related to keeping accounts.

2. The provisions of section 1 shall apply, respectively, to entities which are neither established or have a place of residence in the territory of the Republic of Poland.

3. The application for a license or a permit for conducting the activity in the scope referred to in Article 6(1)-(3) or Article 7(2) may be only filed by companies towards which a license or a permit has not been cancelled for reasons defined in Article 59(2) in the period of 6 years preceding filing of the application for a license or a permit.

**Article 35.** The application for a casino operating license should contain:

- 1) in the case of a company established in the territory of the Republic of Poland, a copy of a notarial deed of the company articles of association or the company statutes and the number in the National Court Register:
  - 1a) in the case of a company referred to in Article 7a(1), a copy of the company articles of association or the company statutes and:
    - a) the number in the relevant commercial register of the state of the company establishment and a copy of the agreement with a representative, or
    - b) number of a branch of such company in the National Court Register;
  - 2) designation of stocks or shares by names along with their face value;
  - 3) information on the current and past legal status and financial standing;
  - 4) personal data (names, surnames, citizenship, place of residence, type and series of the identity document and information concerning background and professional experience) of the shareholders (partners) being natural persons and representing at least 10% of the initial capital of the company, members of the management board, supervisory board and audit committee as well as the persons to become casino managers; for commercial companies being shareholders – additionally, information concerning their current and past legal status and financial standing;
  - 5) description of the geographical location of the building or site where the casino is to be established; designation of its dimensions, including the building layout;

- 6) a copy of documents indicating the title to the building (premises) or the agreement under which the building (premises) in which games will be organised is commissioned for use;
- 7) planned date of commencement of business activity;
- 8) planned type and number of games, including information concerning the planned sequence of their launch;
- 9) estimated headcount, including determining positions and planned terms of employment of a person to act in the capacity of the casino manager;
- 10) description of the casino organisation and operation, in particular, the rules of storing and recording the capital for a game of chance or a game on a gaming machine;
- 11) an economic and financial feasibility study containing at least defining of the investment and its foreseen profitability;
- 12) draft regulations;
- 13) a guest registering system design;
- 14) a proposal of the terms and conditions for submission of the security deposit referred to in Article 63;
- 15) a positive opinion on the casino location by the commune council;
- 16) documents confirming that the capital originates from legal sources, in particular:
  - a) in the case of a shareholder (partner) being a natural person and representing at least 10% of the initial capital of the company – a certificate issued by the competent head of the tax office confirming the coverage of stocks or shares from disclosed sources of revenue,
  - b) in the case of shareholders (partners) being legal entities – financial statements drawn up in the manner defined under separate regulations;
- 17) valid certificates confirming the lack of arrears in the payment of taxes constituting the income of the state budget and social security contributions and health insurance contributions;
- 18) declarations by shareholders (partners) being natural persons, representing at least 10% of the initial capital of the company, or members of the management board, the supervisory board and the audit committee stating that no proceedings are pending against them

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before the justice authorities of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement concerning the offences related to money laundering and terrorist financing;

- 19) valid certificates stating that the shareholders holding stake (shares) being natural persons, representing at least 10% of the initial capital of the company as well as members of the management board, supervisory board and audit committee have not been convicted of an intentional offence or intentional fiscal offence in the territory of a Member State of the European Union;
- 20) documents issued by competent authorities, confirming the compliance of the company activities with the provisions regulating counteracting money laundering and terrorist financing or, if issuance of such a document is not provided for by the regulations - a declaration of the company confirming the compliance of the company activities with the provisions regulating counteracting money laundering and terrorist financing;
- 21) financial statements of the company for the last financial year, including the audit report and, in the case of a company commencing the activity - a declaration on the compliance of the company activities with the accounting provisions;
- 22) in the case of a company referred to in Article 7a(1), documents confirming conducting of the activity in the scope referred to in Article 6(1) in other Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement.

**Article 36.** The application for a cash bingo hall operating permit or a betting operating permit should contain:

- 1) in the case of a company with the established in the territory of the Republic of Poland, a copy of a notarial deed of the company articles of association or the company statutes and the number in the National Court Register:
  - 1a) in the case of a company referred to in Article 7a(1), a copy of the company articles of association or the company statutes and:

- a) the number in the relevant commercial register of the state of the company establishment and a copy of the agreement with a representative, or
- b) number of a branch of such company in the National Court Register;
- 2) designation of stocks or shares by names along with their face value;
- 3) information on the current and past legal status and financial standing;
- 4) personal data (names, surnames, citizenship, place of residence, type and series of the identity document and information concerning background and professional experience) of the shareholders (partners) being natural persons and representing at least 10% of the initial capital of the company, members of the management board, supervisory board and audit committee as well as the persons to become casino managers; for commercial companies being shareholders – additionally, information concerning their current and past legal status and financial standing;
- 5) description of the geographical location of the building or site where a cash bingo hall is to be established; designation of its dimensions, including the building layout;
- 6) a copy of documents indicating the title to the building (premises) or the agreement under which the building (premises) in which a cash bingo game will be organised is commissioned for use and in the case of a bet making point - the approval of the owner of the building (premises) to use the building (premises);
- 7) planned date of commencement of business activity;
- 8) in the case of betting - expected type and number of bets, including indicating whether the bets will be arranged via the Internet;
- 8a) in the case of betting arranged via the Internet:
  - a) address and technical documentation of the website which will be used to arrange betting,
  - b) draft rules of verification of betting participants' age over 18,

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- c) expertise of the evidence of participation in bets confirming their protection against intervention of unauthorised persons and a possibility to verify their authenticity,
  - d) rules of storing and recording of the bet capital;
- 9) estimated headcount, including job positions;
  - 10) description of organisation and operation of a cash bingo hall or a bet making point, in particular, the rules of storing and recording of the game of chance or bet capital;
  - 11) an economic and financial feasibility study containing at least defining of the investment and its foreseen profitability;
  - 12) draft regulations of games or betting;
  - 12a) a design of the guest registering system in a cash bingo hall;
  - 13) proposed terms and conditions for submission of the security deposit referred to in Article 63;
  - 14) in the case of betting - the consent of a sports competition organiser to use their results;
  - 15) in the case of a cash bingo hall – a positive opinion on the hall location by the commune council;
  - 16) documents confirming that the capital originates from legal sources, in particular:
    - a) in the case of a shareholder (partner) being a natural person and representing at least 10% of the initial capital of the company – a certificate issued by the competent head of the tax office confirming the coverage of stocks or shares from disclosed sources of revenue,
    - b) in the case of shareholders (partners) being legal entities – financial statements drawn up in the manner defined under separate regulations;
  - 17) valid certificates confirming the lack of arrears in the payment of taxes constituting the income of the state budget and social security contributions and health insurance contributions;
  - 18) declarations by shareholders (partners) being natural persons, representing at least 10% of the initial capital of the company, or members of the management board, the supervisory board and the audit committee stating that no proceedings are pending against them

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before the justice authorities of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement concerning the offences related to money laundering and terrorist financing;

- 19) valid certificates stating that the shareholders holding stake (shares) being natural persons, representing at least 10% of the initial capital of the company as well as members of the management board, supervisory board and audit committee have not been convicted of an intentional offence or intentional fiscal offence in the territory of a Member State of the European Union;
- 20) documents issued by competent authorities, confirming the compliance of the company activities with the provisions regulating counteracting money laundering and terrorist financing or, if issuance of such a document is not provided for by the regulations - a declaration of the company confirming the compliance of the company activities with the provisions regulating counteracting money laundering and terrorist financing;
- 21) financial statements of the company for the last financial year, including the audit report and, in the case of a company commencing the activity - a declaration on the compliance of the company activities with the accounting provisions;
- 22) in the case of a company referred to in Article 7a(1), running a cash bingo hall or accepting bets, respectively, documents confirming conducting of the activity in the scope referred to in Article 6(2) or (3) in other Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement.

**Article 36a.** In the case of a company referred to in Article 7a(1), documents confirming the compliance with the terms and conditions specified in Article 11, Article 12(1) and Article 34(1)(2) and (3) shall be attached to the application for granting a casino operating license or a permit for operating a cash bingo hall . The provisions of Article 35(17)-(19)

and Article 36(17)-(19) shall apply accordingly. In the case of a representative being a natural person, documents concerning such a natural person shall be attached.

**Article 37.** The application for a permit to organise a poker tournament shall contain the name of the applying entity and the poker tournament regulations approved by the minister competent for public finance.

**Article 38.** 1. The application for a permit to organise a raffle lottery or a raffle bingo game should contain:

- 1) defining of the type of game;
- 2) name and legal status of the applicant; in the case of commercial companies – additionally, a number in the National Court Register and in the case of a foreign economic operator conducting activity through a branch, the number of this branch in the National Court Register;
- 3) personal data (names, surnames, citizenship, place of residence, type and series of the identity document and information concerning background and professional experience) of the applicant's managers and representatives;
- 4) designation of the area where the game is to be arranged;
- 5) designation of the time when the game is to be arranged;
- 6) precise designation of the purpose for which the profit from the game will be assigned;
- 7) determining of the planned volume of sales of coupons or cards;
- 8) prize payment guarantees;
- 9) draft regulations;
- 10) documents confirming that the initial capital, funds or other assets assigned for arranging a raffle lottery or raffle bingo originate from legal sources, in particular:
  - a) in the case of a shareholder (partner) being a natural person and representing at least 10% of the initial capital of the company, if the applicant is a commercial company – a certificate issued by a competent head of the tax office confirming the coverage of the initial capital from disclosed sources of revenue,

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- b) in the case of a shareholder (partner) being a legal entity, if the applicant is a commercial company – financial statements drawn up in the manner defined under separate regulations,
  - c) a certificate issued by a competent head of the tax office confirming the coverage of funds or other assets assigned for arranging a raffle lottery or a raffle bingo from disclosed sources of revenue - in cases other than indicated in subsections a and b;
- 11) valid certificates confirming the lack of arrears in the payment of taxes constituting the income of the state budget and social security contributions and health insurance contributions;
  - 12) an expert evaluation of the coupons or other game tickets or cards, confirming securing them against counterfeiting or earlier reading of the game result, in particular, against screening, opening or scraping off the protective paint and closing or putting another layer of a protective paint without infringing the paper structure;
  - 13) current certificates stating that natural persons managing and representing the applying entity were not convicted of an intentional crime or an intentional fiscal offence.

2. The notification of a raffle lottery or a raffle bingo referred to in section 7(1a) or (1b) shall contain the data referred to in section 1, however, instead of documents referred to in item 1(3), (8), (9) and (10)-(13), it shall contain, respectively:

- 1) personal data (names, surnames, citizenship, place of residence, type and series of the identity document) of the applicant's managers and representatives;
- 2) prize payment commitment;
- 3) regulations;
- 4) declaration that that the initial capital, funds or other assets assigned for arranging a raffle lottery or raffle bingo originate from legal sources;

- 5) valid certificate confirming the lack of arrears in the payment of taxes constituting the income of the state budget and social security contributions and health insurance contributions;
- 6) a specimen of a coupon, other game ticket or a card;
- 7) a declaration of natural persons managing and representing the notifying entity that they were not convicted of an intentional crime or an intentional fiscal offence.

3. A declaration of a supervising person and a person directly conducting the game, concerning the knowledge of the provisions of the Law in the scope of a raffle lottery or a raffle bingo, respectively, shall be attached to the notification of a raffle lottery or a raffle bingo referred to in Article 7(1a) or (1b).

**Article 39.** The application for a permit to organise a promotion lottery shall contain:

- 1) (repealed)
- 2) name and legal status of the applicant; in the case of commercial companies – additionally, a number in the National Court Register and in the case of a foreign economic operator conducting activity through a branch, the number of this branch in the National Court Register;
- 3) personal data (names, surnames, citizenship, place of residence, series of the identity document) of the applicant's managers and representatives;
- 4) designation of the area where the lottery is to be arranged;
- 5) designation of the time when the lottery is to be arranged;
- 6) banking prize payment guarantees;
- 7) draft lottery regulations;
- 8) documents confirming that the funds assigned for arranging the lottery originate from legal sources;
- 9) valid certificates confirming the lack of arrears in the payment of taxes constituting the income of the state budget and social security contributions and health insurance contributions.

**Article 39a.** 1. The application for a permit to organise an audiototele lottery shall contain:

- 1) in the case of a company established in the territory of the Republic of Poland, a copy of a notarial deed of the company articles of association or the company statutes and the number in the National Court Register;
- 2) in the case of a company referred to in Article 7a(1), a copy of the company articles of association or the company statutes and:
  - a) the number in the relevant commercial register of the state of the company establishment and a copy of the agreement with a representative, or
  - b) number of a branch of such company in the National Court Register;
- 3) personal data (names, surnames, citizenship, place of residence, type and series of the identity document) of members of the management board, the supervisory board or the audit committee;
- 4) designation of the area where the lottery is to be arranged;
- 5) designation of the time when the lottery is to be arranged;
- 6) banking prize payment guarantees;
- 7) draft lottery regulations;
- 8) documents confirming that the funds assigned for arranging the lottery originate from legal sources;
- 9) valid certificates confirming the lack of arrears in the payment of taxes constituting the income of the state budget and social security contributions and health insurance contributions.

2. In the case of companies referred to in Article 7a(1), documents confirming the compliance of a representative with the terms and conditions specified in Article 11, Article 12(1) and Article 34(1)(2) and (3) shall be attached to the application referred to in section 1. The provisions of Article 35(17)-(19) and Article 36(17)-(19) shall apply accordingly. In the case of a representative being a natural person, documents concerning such a natural person shall be attached.

**Article 40.** 1. Applications for granting a license or a permit shall be reviewed within 6 months following the date of application submission.

2. The applications referred to in section 1 related to a promotion lottery, an audiototele lottery and a raffle lottery shall be reviewed within 2 months following the date of application submission.

**Article 41.** 1. One license shall be granted to operate one casino.

2. One permit shall be granted for operating one cash bingo hall.

3. One permit shall be granted for operating a definite number of bet making points or using a definite number of websites to arrange betting.

**Article 42.** A casino operating license shall comprise:

- 1) the name of the company;
- 2) the approved structure of shares or registered shares, and also the names of the management board and supervisory board members;
- 3) game arranging venue;
- 4) type as well as the minimum and maximum number of games;
- 5) the terms and conditions to be fulfilled by the company, in particular, the terms and conditions related to the security deposits referred to in Article 63;
- 6) approved technical terms and conditions of guest registration;
- 7) the final deadline of activity commencement.

**Article 43.** 1. A cash bingo hall operating permit and a betting operating permit shall comprise:

- 1) the name of the company;
- 2) the approved structure of shares or registered shares, and also the names of the management board and supervisory board members;
- 3) the venue of arranging a cash bingo game;
- 4) the venue of arranging and type of betting, including determining whether betting is arranged via the Internet and, in such a case, additionally:
  - a) address of the website used to arrange betting,
  - b) rules of verification of betting participants' age over 18;
- 5) the terms and conditions to be fulfilled by the company, in particular, the terms and conditions related to the security deposits referred to in Article 63;

5a) approved technical conditions of conducting guests' registration in a cash bingo hall;

6) the final deadline of activity commencement.

2. In the case of conducting the activity in the scope of betting, the deadline referred to in section 1(6) shall apply to commencing business in all bet making points and on the websites defined in the permit.

**Article 44.** (repealed)

**Article 45.** A permit to organise a raffle lottery or a raffle bingo game shall comprise:

- 1) the name of an entity arranging the game;
- 2) the name of the game;
- 3) names of persons managing an entity arranging the game;
- 4) the area where the game will be arranged;
- 5) the time of arranging the game;
- 6) the purpose for which income will be allocated;
- 7) planned volume of sales of coupons or cards;
- 8) the final deadline of activity commencement.

**Article 46.** A permit to organise a promotion lottery or an audiotele lottery shall comprise:

- 1) the name of an entity arranging the game;
- 2) the name of the lottery;
- 3) names of persons managing an entity arranging the lottery;
- 4) the area where the lottery will be arranged;
- 5) the time of arranging the lottery;
- 6) the final deadline of activity commencement.

**Article 47.** Approved game or betting regulations shall be enclosed with the licenses and permits.

**Article 48.** 1. An entity holding a license or a permit may apply for extension of the deadline of activity commencement set forth therein. The deadline can be extended only once and for the period not longer than 6 months.

2. Should the activity be commenced at the time other than set forth in a license or a permit, the license or the permit shall expire in the entirety or in the part concerning the activity not commenced.

**Article 49.** 1. A casino operating license shall be issued for a period of 6 years.

2. A cash bingo hall operating permit and a betting operating permit shall be issued for a period of 6 years.

3. (repealed)

4. A permit to organise a raffle lottery, a raffle bingo game and a promotion lottery or an audiotele lottery shall be issued for the duration of the lottery or the game but not longer than 2 years.

4a. The running of the periods referred to in sections 1, 2 and 4 shall commence on the dates defined in a license or a permit.

5. An entity holding the permit referred to in section 2 which expires due to the lapse of the period of its validity can apply once for extension thereof for another period of 6 years.

6. The provisions regarding granting permits shall apply to applications for permit extension, accordingly.

**Article 49a.** An entity holding a license or a permit shall be bound to inform the authority competent for granting a license or a permit within 7 days of occurrence of the following events:

- 1) commencement of the activity subject to a license or a permit;
- 2) abandoning the activity subject to a license or a permit;
- 3) interruption in performing the activity subject to a license or a permit;
- 4) resuming the activity after the break referred to in item 3.

**Article 50.** 1. In the case when a casino operating license or a cash bingo hall operating permit, extended in accordance with Article 49(51) hereof, expires, the information concerning their expected expiry is published nine months before their expiry date at the latest, on the website of the office servicing the minister competent for public finance, including information on vacant locations in the town and province.

2. If the information referred to in section 1 implies that no other vacant locations are available upon expiry of a license or a permit,

the application for granting a license or a permit shall be submitted within three months of the publication of information referred to in section 1.

**Article 51.** 1. The authority competent to grant a license or a permit can change the same, at the request of the entity which received a license or a permit.

2. The change referred to in section 1 may refer to:

- 1) in the case of a casino operating license or a cash bingo hall operating permit or a betting arranging permit:
  - a) the place of arranging the game or betting, provided that the original number of bet making points cannot be increased as a consequence thereof,
  - b) the type as well as the minimum and maximum number of cylindrical games, card games or dice games as well as the minimum and maximum number of games on gaming machines and the type of betting,
  - c) the terms and conditions to be fulfilled by the company, in particular, those related to the financial security deposits referred to in Article 63,
  - d) approved technical terms and conditions of guest registration,
  - e) addresses of websites used to arrange betting, whereas the original number of such websites must not be increased as a result of the change in the permit;
- 2) in the case of a permit to organise a raffle lottery or a raffle bingo game:
  - a) the name of an entity arranging the game,
  - b) names of persons managing an entity arranging the game,
  - c) the time of arranging the game, save for reducing of the time thereof;
- 3) in the case of a permit to arrange a promotion lottery or an audiotele lottery:
  - a) the name of an entity arranging the lottery,
  - b) names of persons managing an entity arranging the lottery,
  - c) the time of arranging the lottery, save for reducing of the time thereof.

3. The relevant documents, set forth in the regulations concerning the application for a license or permit, shall be enclosed with the application for the change of a license or a permit, depending on the scope of the change requested.

**Article 52.** 1. Each change in the structure of the initial capital of the companies running the activity in the scope of games organised at game centres or the activity in the scope of betting resulting in exceeding, respectively, 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80% and 90% of the total number of votes at the general meeting, or the share in the initial capital shall require a notice to the minister competent for public finance, within seven days following the registration of such changes in the National Court Register.

2. The notice referred to in section 1 shall contain:

- 1) designation of shareholders (partners) by names, including determining of the value of stocks (shares);
- 2) indication of the buyer (pledgee) in the case of purchase (pledge) of stocks or shares:
  - a) in the case of commercial companies – by stating the full name of the company and address of the company registered office,
  - b) in the case of a natural person – by stating the personal data of the person (names, surnames, citizenship, place of residence, type and series of the identity document and information concerning background and professional experience);
- 3) indication of the sources of origin of the funds to buy or take up stocks (shares);
- 4) the number of the applicant in the National Court Register and the number of the National Court Register in the case of the company referred to in section 2(a).

3. The following documents shall be attached to the notice:

- 1) a copy of a notarial deed of the company articles of association or the company statutes;
- 2) a valid copy of a notarial deed of the company articles of association or the company statutes in the case of a company referred to in section 2(2)(a);
- 3) a valid certificate that a person referred to in section 2(2)(b) has not been convicted of an intentional offence or intentional fiscal offence in the territory of a member state of the European Union and a declaration of such a person that no proceedings are pending against it before the justice authorities of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA)

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- a party to the European Economic Area concerning the offences related to money laundering and terrorist financing;
  - 4) documents confirming the financial standing of the company whose stocks (shares) are sold and the financial standing of the buyer;
  - 5) documents confirming that the funds to purchase stocks (shares) originate from legal sources, in particular:
    - a) in the case of a company referred to in section 2(2)(a) – financial statements draw up in the manner defined under separate regulations,
    - b) in the case of a person referred to in section 2(2)(b) – a certificate issued by a competent head of the tax office confirming the coverage of funds from disclosed sources of revenue.
  - 4. (repealed)

**Article 53.** 1. Each change in the composition of the management board or the supervisory board of companies running the activity in the scope of games arranged at game centres or activity in the scope of betting, save for single-member companies of the State Treasury, shall require the approval of the minister competent for public finance within seven days following the registration of such changes in the National Court Register.

2. The notice of a change referred to in section 1 shall contain personal data of a new member of the management board, the supervisory board or the audit committee (names, surnames, citizenship, place of residence, type and series of the identity document and information concerning background and professional experience).

3. The notice shall be accompanied by a valid certificate confirming that a new member of the management board, the supervisory board or the audit committee has not been convicted of an intentional offence or intentional fiscal offence in the territory of a member state of the European Union and a declaration submitted by such a person that no proceedings are pending against him/her before the justice authorities of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area concerning the offences related to money laundering and terrorist financing.

**Article 54.** (repealed)

**Article 54a.** 1. The company referred to in Article 7a(1) shall notify the authority competent for granting a license or a permit of the termination of the agreement with the representative within seven days as of the day of termination of the agreement. In the notice, the company shall inform of the place of keeping the documentation in Polish in the territory of the Republic of Poland, including the records related to the activity in the scope referred to in Article 6 (1)–(3) or in Article 7 (2).

2. The company referred to in Article 7a(1) shall be bound to appoint a new representative within two months as of the day of termination of the agreement with the former representative.

3. The change of the company representative referred to in Article 7a(1) shall require notifying the authority competent for granting a license or a permit within seven days as of the day of termination of the agreement with the representative.

4. The following documents shall be attached to the notice referred to in section 3:

- 1) a copy of the agreement with the representative;
- 2) documents confirming that the representative meets the terms and conditions defined in Article 11, Article 12(1) and Article 34(1)(2) and (3); the provisions of Article 35(17)–(19) and Article 36(17)–(19) shall apply accordingly; in the case of a representative being a natural person, documents related to such natural person shall be attached.

5. In the case of the company referred to in Article 7a(1) running the activity only in the scope referred to in Article 7(2), the documents defined in section 4(2) shall be attached on request of the authority competent for granting a permit.

**Article 55.** 1. The company shall be bound to notify the authority that granted the license or permit of any company change other than set forth in Article 52 and Article 53 within seven days following its registration with the National Court Register, presenting documents confirming the changes made.

2. (repealed)

3. The company running activity in the scope referred to in sections (1)-(3) shall present documents confirming the compliance

with the conditions set forth in Article 11, Article 12, Article 34(1)(2) and (3) and Article 34a on a biannual basis, counting from the day of granting a license or a permit. The provisions of Article 35(17)-(19) and Article 36(17)-(21) shall apply accordingly.

**Article 55a.** With respect to companies referred to in Articles 7a, the provisions of Articles 52-55 shall apply accordingly.

**Article 56** 1. (repealed)

2. The certificates confirming the lack of arrears in the payment of taxes constituting the state budget income and social security contributions and health insurance contributions shall be deemed valid, if issued not earlier than one month before the date of application submission.

3. The certificates stating that a given person has not been convicted of an intentional offence or intentional fiscal offence shall be deemed valid, if issued not earlier than six months before the date of their presentation.

4. Non-residents being natural persons other than citizens of a Member State of the European Union shall present:

- 1) the relevant, certified, valid certificates stating that they have not been convicted of an intentional offence or intentional fiscal offence, issued by competent authorities of the state the citizens or permanent residents of which they are,
- 2) on request of the authority granting a license or a permit - certificates stating that such persons they have not been convicted of an intentional offence or intentional fiscal offence in the territory of the Member State of the European Union indicated in the request,

– issued not earlier than six months before the date of their presentation.

**Article 57.** The documents attached to the applications and notices shall be either original documents or copies certified as true copies of the original documents by a notary public, an attorney or a legal counsel.

**Article 57a.** Documents prepared in a foreign language, or their copies, must be accompanied by their sworn translation into Polish.

**Article 57b.** 1. Should the submission of certificates documenting the fulfilment of the terms and conditions specified in Article 34(1) be required, entities which are neither established or have their place of residence in the territory of the Republic of Poland shall also submit valid documents issued by the competent authorities of the state of their establishment or place of residence confirming that:

- 1) their capital originates from legal sources;
- 2) they do not have arrears in payment of liabilities corresponding to the liabilities referred to in Article 34(1)(2) and (3) in such a state.

2. Should the submission of certificates confirming the coverage of shares or stocks from disclosed sources of revenue be required in relation to a shareholder (partner) who does not have a place of residence in the territory of the Republic of Poland, the obligation to present valid documents concerning the coverage of shares or stocks from such sources, issued by the competent authorities of the place of such shareholder's (partner's) residence, shall also apply.

3. In justified cases, in particular, where the law of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement, does not stipulate preparation of documents defined in section 1 or 2, other documents confirming the fulfilment of the terms and conditions specified in Article 34(1) may be submitted instead of such documents.

**Article 58.** The authority granting a license or a permit may request the entity which obtained the license or the permit to eliminate any deficiencies identified within the time limit set and to notify such authority of the time and manner of their elimination.

**Article 59.** 1. The authority competent for granting a license or a permit can by way of a decision cancel the license or the permit in the entirety or in part, in the case of:

- 1) failure to eliminate the factual circumstances or the legal status not compliant with the regulations governing the activity subject to a license or a permit or the terms and conditions set forth in the license, the permit or the regulations within the time limit set;

- 2) gross infringement of the terms and conditions set forth in the license, the permit or the regulations or other terms and conditions of activity for which the license or the permit was granted;
- 3) decrease of the initial capital of the company below the threshold defined in Article 10(1);
- 4) (repealed)
- 4a) discontinuation of the activity subject to a license or a permit;
- 4b) interruption of the activity subject to a license or a permit for a period longer than six months, where a volume of issue is limited;
- 5) conviction of a person being a shareholder (partner), a member of the management board, the supervisory board of the company for the offence related to money laundering and terrorist financing in the territory of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement;
- 6) identifying two cases of participation of a person below the age of 18 in gambling games in the same game centre or bet making point;
- 7) failure of the company conducting the activity in the scope referred to in Article 6(1)-(3) to confirm the compliance of its activities with the relevant provisions regulating money laundering and terrorist financing;
- 8) failure of the company conducting the activity in the scope referred to in Article 6(1)-(3) or Article 7(2) to present the financial statements, including the audit report in compliance with Article 55(3) or presenting the financial statements indicating material infringement of the accounting provisions;
- 9) conducting activity by a company referred to in Article 7a(1), bound to appoint a representative, without such a representative over a period longer than two months.

2. The periods referred to in section 1(4b) shall not include interruptions caused by force majeure and its direct consequences.

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**Article 59a.** The decision on cancelling a license or a permit shall be enforceable upon its delivery.

**Article 60.** 1. An entity applying for a license or a permit shall submit the draft regulations of a gambling game to be organised for approval by the authority competent to grant a license or a permit.

1a. The regulations of a gambling game shall define the rules of such game as well as the manner of fulfilment of the statutory terms and conditions associated with its arranging.

2. Subject to section 3, the regulations of a gambling game as well as any amendments thereto shall be approved by the minister competent for public finance.

3. The regulations for raffle lotteries, audiotele lotteries, raffle bingo and promotion lotteries as well as any amendments thereto shall be approved by the director of the Revenue Administration Regional Office.

4. Applications for approval of the regulations or amendments thereto shall be reviewed within 6 months following the date of their submission, save for an application concerning the regulations for promotion or audiotele lotteries as well as any amendments thereto, and the amendments to the regulations of a poker tournament, which shall be reviewed within 2 months following the date of their submission.

5. An entity arranging a raffle lottery or a raffle bingo game referred to in Article 7(1a) or (1b) shall inform the authority to which it submitted the notification of each amendment to the regulations, within three days of the date of amendment at the latest.

**Article 61.** 1. Subject to sections 2 and 3, the regulations of a gambling game shall define:

- 1) the name of an entity arranging a game or a tournament;
- 2) the specific terms and conditions of a game or a tournament, including the definition of prizes as well as the time and venue of the games or the tournament;
- 3) the rights and obligations of the game or tournament participants;
- 4) the procedure and time limits of complaint handling as well as the procedure and time limits for claims reported by game or tournament participants;
- 5) the game or tournament capital to be used for the immediate payout of prizes.

2. The regulations of a raffle lottery or a raffle bingo game shall define:

- 1) the name of the game;

- 2) the name of an entity arranging the game;
- 3) indication of the authority issuing the permit;
- 4) the area where the game is to be arranged and the time and venue of prize drawing;
- 5) the number of coupons or cards for sale;
- 6) the price per coupon or card;
- 7) the overall game organisation;
- 8) the method of ensuring the accuracy of game arrangement;
- 9) dates of commencement and termination of sale of coupons or cards;
- 10) socially useful purposes, in particular, charity purposes for which the game profit will be used;
- 11) the procedure and time of result announcement;
- 12) the place and time of prize handing-out;
- 13) the procedure and time of complaint handling as well as the procedure and time of reporting claims;
- 14) the number and type of raffles intended as prizes and the percentage ratio of the raffle value to the total price of coupons or cards planned for sale.

3. The regulations of a promotion lottery or an audiototele lottery shall define:

- 1) the name of the lottery;
- 2) the name of an entity arranging the lottery;
- 3) indication of the authority issuing the permit;
- 4) the principles of lottery organisation;
- 5) the area where the lottery will be arranged;
- 6) the duration of the lottery;
- 7) the procedure of lottery organisation, in particular, time and venue of prize drawing;
- 8) the method of ensuring the accuracy of lottery arrangement;
- 9) the procedure and time of result announcement;
- 10) the place and time of prize handing-out;
- 11) the procedure and time of complaint handling as well as the procedure and time of reporting claims;
- 12) the value of the pool of prizes;
- 13) for a promotion lottery – the dates of commencement and termination of the sale of goods or other promotion lottery tickets.

4. The entity organising the games shall ensure that all participants have a possibility to read and understand the regulations.

**Article 62.** 1. In case of infringement of the law or breach of regulations by the company organising the games covered by the state monopoly, the minister competent for public finance shall, by way of a decision, issue an order to eliminate the default or deficiency identified within 30 days following the date of the decision receipt.

2. The minister competent for public finance shall notify the authority competent for exercising the rights attached to the State Treasury stocks or shares of a failure to eliminate the default or deficiency identified in due time and it shall provide the latter with a detailed report of such default or deficiency.

3. The authority competent for exercising the rights attached to the State Treasury stocks or shares shall initiate actions to eliminate the default or deficiency identified. The authority competent for exercising the rights attached to the State Treasury stocks or shares, other than the Prime Minister, shall inform the minister competent for public finance forthwith of any actions undertaken.

**Article 63.** 1. In order to safeguard the financial interest of the gaming participants and secure the tax liabilities in the form of the gambling tax, the entity shall submit, within the time limit set forth in the license or the permit, a security deposit in the amount of:

- 1) PLN 1,200,000 – for operating a casino;
- 2) PLN 600,000 – for operating a cash bingo hall;
- 3) PLN 40,000 – for operating a bet making point.

2. Security deposits shall be submitted in accordance with the table below:

Number (casinos, halls or points)	Multiplication factor for security deposit
from 1 to 3	1 security deposit
from 4 to 6	2 security deposits
from 7 to 9	3 security deposits
from 10 to 20	4 security deposits
from 21 to 30	5 security deposits

from 31 to 40	6 security deposits
whereas for each new group of 10 centres above 40 the number of security deposits is increased by 1.	

2a. In the case of arranging betting via the Internet, the entity organising such betting shall be bound to submit, within a time limit defined in the permit, a security deposit of PLN 480,000.

3. The following security deposits are admitted:

- 1) presentation of bank or insurance guarantees;
- 2) deposit of an appropriate amount in a bank account indicated by the authority granting a license or a permit.
- 3) (repealed)

4. For the security deposits referred to in section 3(1), the guarantor undertakes in writing to pay, whenever requested by the authority granting a license or a permit, unconditionally and irrevocably, the amount of the gambling tax due, including interest for delay and the amount to cover claims of the gaming participants, upon the consent of the entity organising the games and as set forth in a valid court decision.

5. Only a legal entity established within the territory of the European Community or the territory of a Member State of the European Free Trade Association (EFTA) – a party to the European Economic Area Agreement, a branch of a foreign bank and the main branch of an insurance company running banking or insurance activity in the territory of the Republic of Poland, competent to issue bank or insurance guarantees anywhere within this territory, can act as a guarantor.

6. The amount referred to in section 3(2) shall be deposited in Polish zloty.

**Article 64.** In the case when the defined or declared amount of gambling tax was not paid in due time or when a claim was reported under Article 63(4), the authority granting a license or a permit may request the guarantor to pay or debit the bank account referred to in Article 63(3)(2).

**Article 65.** 1. The security deposit shall be discharged when the gambling tax duty expires or cannot arise any longer, or when the time limit for the gaming participants to report their claims against the entity running the activity in the scope set forth in Article 6(1)-(3) expires.

2. The security deposit shall be discharged within 7 days on request of the entity which has submitted it. The amounts deposited in the account referred to in Article 63(3)(2) shall be reimbursed including interest, provided that that account was interest-bearing.

**Article 66.** 1. The applicant for a permit to organise a promotion or audiotele lottery shall be bound to hold a bank guarantee for the payout of the prizes up to the amount thereof set forth in the lottery regulations.

2. The applicant for a permit to organise a raffle lottery or raffle bingo shall be bound to hold a bank guarantee for the payout of the prizes up to the amount thereof set forth in the lottery regulations.

**Article 67.** The minister competent for public finance shall define, by way of a regulation, the specific terms and conditions for deposit security placement, considering the need to secure the execution of tax obligations and safeguard the interests of the gaming participants.

## Chapter 6

### Fees

**Article 68.** 1. The entity organising gambling games shall pay the following fees:

- 1) for granting a license and a permit;
- 2) (repealed)
- 3) (repealed)
- 4) for amendment of a license or a permit;
- 5) for registration of a gaming machine, a lottery drawing machine or a gaming device;
- 6) for examining an application for determining the nature of the games referred to in Article 2(6).

2. The fee for granting a permit shall be also paid in the case of permit extension.

3. The fees shall constitute the income of the state budget.

4. The fees referred to in:

- 1) section 1(1) - shall be collected by the authority granting a license or a permit;
- 2) (repealed)
- 3) section 1(4) - shall be collected by the authority granting a license or a permit;
- 4) section 1(5) – shall be collected by the registering authority;
- 5) section 1(6) – shall be collected by the authority issuing the decision.

**Article 68a.** 1. An entity operating a gaming machine, a lottery drawing machine or a gaming device without the required license, permit or notification, shall incur the cost of equipment tests performed by the National Revenue Administration if the test result confirms that arranging of games on a gaming machine, a lottery drawing machine or a gaming device requires a license, a permit or a notification.

2. The fee referred to in section 1 shall be collected by the director of the Revenue Administration Regional Office.

**Article 69.** 1. The fee for:

- 1) a casino operating license shall be 32,000% of the base amount;
- 2) a cash bingo hall operating permit shall be 5,500% of the base amount;
- 3) a betting operating permit shall be 2,000% of the base amount and additionally,
  - a) 50% of the base amount per a bet making point;
  - b) arranging betting via the Internet shall be 2,000% of the base amount,
  - c) for each website used for arranging betting shall be 5,000% of the base amount;
- 4) a permit to organise a raffle lottery or raffle bingo shall be 100% of the base amount and for the permit concerning games organised within one province – 50% of the base amount;
- 5) a permit to organise a promotion or audiotele lottery shall be 10% of the total value of the pool of prizes, but not less than 50% of the base amount;

- 6) (repealed)
- 7) examining an application for determining the nature of the games referred to in Article 2(6) and (7) shall be 200% of the base amount.
  - 1a. The fee for the change of a license or a permit, in the case of the change of:
    - 1) a license - shall be 400% of the base amount;
    - 2) a permit - shall be 200% of the base amount;
    - 3) a permit in its part related to the game centre - shall be 10% of the base amount;
    - 4) a permit to arrange betting related to each bet making point - shall be 10% of the base amount.
  2. (repealed)
  3. (repealed)
  - 3a. The fee for registration of a gaming machine, a lottery drawing machine or a gaming device shall be 50% of the base amount.
  4. The fees shall be rounded off to the nearest whole zloty so that the amounts below 50 grosz are omitted, while the amounts of 50 grosz or more are rounded up to the nearest whole zloty.

**Article 70.** The base amount for a given calendar year shall be equal to the average monthly remuneration in the sector of enterprises, excluding profit-sharing earnings, in the second quarter of the preceding year, announced by the President of the Central Statistical Office in the Official Journal of the Central Statistical Office.

## Chapter 7

### Gambling tax

**Article 71. 1.** A gambling tax payer shall be a natural person, a legal entity or an organisational unit without legal personality which arranges gambling games under the license or permit granted, excluding promotion lotteries, an entity organising games subject to the state monopoly and a participant of a poker tournament organised by an entity holding a casino operating license.

1a. A tax payer shall be also the entity referred to in Article 7(1b), if the value of raffle lottery or raffle bingo pool of prizes exceeds the value of the base amount referred to in Article 70.

2. The gambling tax shall be levied on:

- 1) gaming organisation, save for arranging promotion lotteries, raffle lotteries and a raffle bingo game referred to in Article 7(1a) and arranging a poker game organised as a poker tournament;
- 2) participation in the poker game organised as a poker tournament.

3. The gaming tax obligation shall arise as of the day of commencing gambling game arrangement. For a poker game organised as a poker tournament, the gambling tax obligation shall arise as of the moment of joining the tournament.

4. In the case of entities running the activity in the scope of betting, the gambling tax obligation shall arise as of the first day of activity at the first point or on the first website among points and websites covered by the permit.

5. When determining the date of arising of the gambling tax obligation due to arrangement of the games or performing the activity subject to the gambling tax, the day when the competent tax authority or fiscal control authority declared arrangement of the games or performing of such activity shall be the date of tax arising.

**Article 72.** The gambling tax shall constitute the state budget income.

**Article 73.** 1. The gambling tax taxable amount shall be:

- 1) for a cash lottery, a raffle lottery and a telebingo game – the total receipts from the sale of coupons or other game tickets;
- 2) for an audiototele lottery – the lottery-related income gained by the audiototele lottery organiser, within the meaning of the provisions of corporate income tax;
- 3) for a number game – the total stakes paid;
- 4) for betting – the total stakes paid;
- 5) for a cash bingo game – the nominal value of game cards purchased by the entity arranging the game;
- 6) for a raffle bingo game – the nominal value of cards used in the game;
- 7) for a cylindrical game, a card game and a dice game, save for a poker game organised as a poker tournament – the amount making the difference between the total stakes paid and the total amount of prizes paid;

- 8) for a poker game organised as a poker tournament – the amount of the prize less the tournament entry fee;
- 9) for games on a gaming machine – the amount constituting the difference between the total stakes paid and the total prizes won by game participants.

2. The taxable amounts of individual types of gambling games defined in section 1 shall not be aggregated, in particular, the taxable amount referred to in section 1(7) shall not be aggregated against the taxable amount referred to in section 1(9).

**Article 74.** The gambling tax rate shall amount to:

- 1) for raffle lotteries and raffle bingo – 10%;
- 2) for cash lotteries – 15%;
- 3) for number games – 20%;
- 4) for cash bingo, telebingo, audiotele lotteries and poker games organised as poker tournaments – 25%;
- 5) for games on gaming machines, cylindrical games, card games and dice games, save for poker games organised as poker tournaments – 50%;
- 6) for betting concerning sports competitions of animals under the permits granted for that purpose only – 2.5%;
- 7) for betting other than referred to in section 6 – 12%.

**Article 75.** 1. Save for the payers of tax in poker games organised as poker tournaments, all the other tax payers shall be bound, without being summoned, to:

- 1) submit gambling tax returns in the predefined form to the competent head of the tax office,
- 2) assess and pay the gambling tax to the account of the competent tax office - for monthly periods, by the 10<sup>th</sup> day of the month following the month the tax settlement refers to.

2. Tax payers organising number games shall be bound to assess and pay the gambling tax, without being summoned, to the account of the competent tax office, upfront for daily periods.

3. Tax payers shall make the preliminary upfront gaming tax payments for daily periods, hereafter referred to as “daily payments”, by the 10<sup>th</sup> day following the drawing day at the latest.

4. The daily payments made for a settlement month shall be recognised in the tax returns and shall constitute a withholding gambling tax.

5. Tax payers shall settle the surplus in daily payments recognised in the tax returns with the daily payments made for the subsequent settlement periods, unless they have tax arrears and submit an application for surplus settlement, in the entirety or in a part, against future tax liabilities.

6. An entity organising a poker tournament, as tax payers, shall:

- 1) submit gambling tax returns to the competent head of the tax office,
- 2) assess and pay the gambling tax to the account of the competent tax office - for the gambling tax on poker organised as a poker tournament – monthly, by the 20<sup>th</sup> day of the month following the month the tax settlement refers to.

7. An entity organising a poker tournament shall pay out prizes less the gambling tax.

8. Unless otherwise determined by the tax authority, the gambling tax liability shall be accepted in the amount resulting from the tax return.

9. Notwithstanding the obligation to submit a tax return, tax payers organising raffle lotteries or raffle bingo games shall submit the settlement of the financial result of the games organised, prepared based on the documents referred to in Article 78(1)(4) to the competent head of the customs office, within 30 days following the day of completion of the game set forth in the permit.

**Article 76.** The minister competent for public finance shall define, by way of a regulation, specimens of gambling tax returns, taking into account the nature of organising individual games as well as ensuring a possibility of correct assessment of the gambling tax,

by providing explanation as to the correct manner of tax return submission, information concerning the time and place of their submission and the instruction stating that the tax return provides the basis for issuing an instrument permitting enforcement.

**Article 77.** 1. The head of the tax office and the director of the Revenue Administration Regional Office shall be the tax authorities competent for the gambling tax.

2. The jurisdiction of tax authorities competent for matters related to the gambling tax shall be determined according to registered office of the entity organising gambling games.

3. In the case the jurisdiction of the tax authorities cannot be determined as set forth in section 2, the Head of the Third Customs Office for Warszawa- Śródmieście in Warsaw and the Director of the Revenue Administration Regional Office in Warsaw shall be the competent authority.

4. On request of the tax authority referred to in sections 2 and 3, the specific verification, tax inspection, tax proceedings or customs and tax control activities, shall be performed, respectively, by the head of the tax office or the head of the customs and tax control office within the jurisdiction of which the taxable activity or the activities are performed.

5. The minister competent for public finance shall determine, by way of a regulation:

- 1) the list of tax offices and revenue administration regional offices whose heads and directors, respectively, shall be competent to perform the tasks in the scope of gambling tax as well as the territorial range of their operation, taking into account the number of tax payers operating within a given area,
- 2) a competent tax office or competent tax offices to the bank account(s) of which gambling tax, daily payments, surcharges and financial penalties are transferred or certain fees are paid as referred to in Article 68(1) and define the territorial range of their activities in this scope,

– taking into account the need to ensure efficient collection of the gambling tax, daily payments, surcharges, financial penalties and fees.

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## Chapter 8

### Reporting and information

**Article 78.** 1. Entities running the activity in the scope of gambling games shall be bound to keep:

- 1) the books of:
  - a) sale of tokens and cash at the casino,
  - b) sale of game cards at the cash bingo hall,
  - c) operation of a gaming machine;
- 2) the records of the taxable amounts and assessment of the gambling tax, according to the predefined template, in gambling games, save for promotion lotteries;
- 3) a register of tips at the casino, according to the predefined template;
- 4) documentation enabling settlement of the financial result of arranged raffle lottery or raffle bingo game.

2. The minister competent for public finance shall define, by way of a regulation, the terms and conditions of keeping books, records and the register referred to in section 1 and the templates of the records and the register referred to in section 1(2) and (3), as well as the scope of the documentation referred to in section (1)(4), in order to determine the taxable amount and assess the level of the tax due, considering the nature of organising individual gambling games.

**Article 79.** 1. On request of the minister competent for public finance, entities organising gambling games and running activity in this scope shall be bound to provide information concerning their operations.

2. Entities organising gambling games and running activity in this scope shall be bound to provide the minister competent for public finance, competent for granting a permit, or the director of the Revenue Administration Regional Office, respectively, with economic and financial data breakdowns concerning their current operations, including, in particular, their turnover, financial results, economic ratios, and predominantly the headcount ratio, as well as the statistical ratios achieved by those entities, by the 21st day of a month following each calendar quarter.

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3. The minister competent for public finance, shall define, by way of a regulation, the procedure of providing and the detailed scope of information referred to in sections 1 and 2, taking into account the need for monitoring of the accuracy of running the activity under the licenses and permits issued and developing the policy in the scope of gambling games.

## Chapter 9

### Surcharges

**Article 80.** 1. For the games under the state monopoly, the following surcharges are established:

- 1) for number games – 25% of the stake, price of the coupon or another game ticket;
- 2) for cash lotteries and a telebingo game – 10% of the stake, price of the coupon or another game ticket.

2. The information concerning the additional payment referred to in section 1 shall be included in the regulations.

3. The surcharges referred to in section 1 shall not be treated as revenue within the meaning of the corporate income tax regulations.

**Article 81.** The heads of tax offices and the directors of revenue administration regional offices competent for the gambling tax shall be the authorities competent for surcharges.

**Article 82.** Entities organising games referred to in Article 80(1) shall be bound to:

- 1) submit the information on surcharges, according to the predefined template, to the competent head of the tax office,
- 2) assess, collect and pay the surcharges to the account of the competent tax office

– for periods and within time limits set for payment of the gambling tax for a given game.

**Article 83.** The director of the Revenue Administration Regional Office referred to in Article 82(2) shall transfer the amounts of surcharges made to the account of the Physical Culture Development Fund, the Fund for the Promotion of Culture,

the Fund for Solving Gambling Problems and the Fund for the Support of Civil Society Development, in the amount set forth in Article 86(3), Article 87(3), Article 88(3) and Article 88a(4), within 14 days following the surcharge payment date.

**Article 84.** The minister competent for public finance, shall define, by way of a regulation, the template of information referred to w Article 82(1), taking into account the specific nature of conducting individual types of games as well as ensuring the control of the level of surcharges being made, by providing explanations as to the correct procedure of information submission, including the information in the scope of time limits and place of its submission and the instruction stating that the tax return is the basis for issuing an instrument permitting enforcement.

**Article 85.** The provisions of the Tax Ordinance Act of 29 August 1997 shall apply to surcharges, accordingly.

**Article 86.** 1. The Physical Culture Development Fund is established to be operated by the minister competent for physical culture.

2. The Physical Culture Development Fund shall be a state-owned special purpose fund.

3. The revenue of the Physical Culture Development Fund shall be 75% of the inflows due to surcharges referred to in Article 80(1).

4. The expenditure of the Physical Culture Development Fund shall be allocated for reconstruction, renovation and co-financing of investment in sports facilities and sport popularisation among children, the youth and the disabled as well as tasks defined in the public health regulations in the scope of physical activity.

5. The administration costs of the Physical Culture Development Fund shall be covered by resources of this Fund.

6. The minister competent for physical culture, in liaison with the minister competent for public finance and the minister competent for health matters, shall define, by way of a regulation, the specific terms and conditions of raising co-financing for the performance of the tasks referred to in section 4 as well as the procedure of application submission and funds transfer, taking into account the rational and continuous financing of tasks and the control of spending the Fund's resources.

**Article 87.** 1. The Fund for the Promotion of Culture is established to be operated by the minister competent for culture and national heritage.

2. The Fund for the Promotion of Culture shall be a state-owned special purpose fund.

3. The revenue of the Fund for the Promotion of Culture shall be 20% of the inflows due to surcharges referred to in Article 80(1).

4. The expenditure of the Fund for the Promotion of Culture shall be allocated for the promotion or support of :

- 1) nationwide or international artistic projects, including educational ones;
- 2) literary works and periodical press as well as activities oriented towards promoting the Polish language culture and development of reading, supporting cultural periodicals and literature published in low volumes;
- 3) activities oriented towards protection of the Polish national heritage;
- 4) creators and artists, including in the form of social aid;
- 5) (repealed)
- 6) tasks performed as part of projects, including investment projects and projects subsidised by the European and international funds in the field of culture and national heritage;
- 7) (repealed)
- 8) repayment of long-term financial liabilities and related additional encumbrances incurred by cultural institutions, organised by the minister competent for culture and national heritage, used to execute investment projects in the scope of promotion and support, referred to in sections (1)-(6).

5. By the 30<sup>th</sup> of March of the subsequent calendar year, the operator of the Fund for the Promotion of Culture shall remit at least 5% of the revenue referred to in section 3 for performance of their tasks, on an annual basis, to the Polish Film Institute.

5a. The resources of the Fund for the Promotion of Culture shall be assigned, under the principles defined in Section 4 of Chapter 3 of the Act of 4 February 1994 on copyright and related rights (Journal of Laws of 2006 item 631, as Amended for

co-financing of payment of compensation for lending copies of works referred to in Article 28(4) of this Act by public libraries.

6. The administration costs of the Fund for the Promotion of Culture shall be covered by resources of this Fund.

7. The minister competent for culture and national heritage in liaison with the minister competent for public finance shall define, by way of a regulation, the specific terms and conditions of raising co-financing for the performance of the tasks referred to in section 4 as well as the procedure of application submission and funds transfer, considering the social priorities and the need to ensure continuity of tasks performed and the rules and scope of communicating the source of surcharge origin.

**Article 88.** 1. The Fund for Solving Gambling Problems is established to be operated by the minister competent for health matters.

2. The Fund for Solving Gambling Problems shall be a state-owned special purpose fund.

3. The revenue of the Fund for Solving Gambling Problems shall be 1% of the inflows due to surcharges referred to in Article 80(1).

4. The expenditure of the Fund for Solving Gambling Problems shall be allocated exclusively for:

- 1) conducting activity in the scope of information and education and developing professional expert opinions, reports or statements related to gambling addiction problems or addiction other than that related to psychoactive substances;
- 2) developing and implementing new methods for preventing and resolving problems related to gambling addiction or addiction other than that related to psychoactive substances;
- 3) providing financial assistance to institutions and associations performing tasks associated with solving problems related to gambling addiction or addiction other than that related to psychoactive substances, including the assessment of popularity and exposure to pathological gambling risk;
- 4) conducting activities oriented towards improving the quality of preventive and therapeutic programmes, as well as upgrading the professional competence of persons providing

treatment in order to increase the effectiveness and availability of treatment of gambling addiction or addiction other than that related to psychoactive substances for gaming addicts and their relatives;

5) tasks defined in the provisions on public health.

5. The administration costs of the Fund for Solving Gambling Problems shall be covered by resources of this Fund.

6. The minister competent for health matters in liaison with the minister competent for public finance shall define, by way of a regulation, the specific terms and conditions of raising co-financing for the performance of the tasks referred to in section 4 as well as the procedure of application submission and funds transfer, considering the social priorities and the need to ensure continuity of tasks performed and the rules and scope of communicating the source of surcharge origin.

**Article 88a.** 1. The Fund for the Support of Civil Society Development is established to be operated by the Prime Minister.

2. The Fund for the Support of Civil Society Development shall be a state-owned special purpose fund.

3. The objective of the Fund for the Support of Civil Society Development is to support civil society on the road to the comprehensive development through the implementation of system solutions aiming at strengthening and enhancing the quality of activity of the overall non-governmental sector.

4. The revenue of the Fund for the Support of Civil Society Development shall be 4% of the inflows due to surcharges referred to in Article 80(1).

5. The expenditure of the Fund for the Support of Civil Society Development shall be allocated exclusively for:

- 1) activities oriented towards the preparation and implementation of system solutions aiming at strengthening and enhancing the quality of activity of the overall non-governmental sector or its significant parts (industries, environments);
- 2) supporting the development of agreements between organisations, cooperation platforms, representation of the environments of non-governmental sector organisations;
- 3) supporting of statutory activities of non-governmental sector organisations;

- 4) institutional development of organisations, including: building of sustainable framework of their further operation, creating perspective action plans and financial plans, raising working standards and organisation management standards.

6. The administration costs of the Fund for the Support of Civil Society Development shall be covered by resources of this Fund.

7. The Prime Minister shall determine, by way of a regulation, detailed terms and conditions of obtaining co-financing for the execution of tasks referred to in section 5, as well as the procedure of application submission and funds transfer, considering the social priorities and the need to ensure continuity of tasks performed.

## Chapter 10

### **Financial Penalties**

**Article 89.** 1. Financial penalties shall be imposed on:

- 1) a party organising gambling games without a license or permit or without the required notification;
- 2) a party organising gambling games under a license granted, a permit issued or a notification submitted, infringing the terms and conditions of approved regulations, a license granted, a permit issued or a notification submitted or a party arranging games on gaming machines, lottery drawing machines or gaming devices without the required registration of a gaming machine, a lottery drawing machine or a gaming device;
- 3) a subsidiary owner of premises where non-registered gaming machines are located and where food catering, commercial or service activities are carried out;
- 4) an owner-like holder of premises where non-registered gaming machines are located and where food catering, commercial or service activities are carried out, unless the premises are subject to subsidiary holding;
- 5) a provider of payment services who does not comply with the prohibition referred to in Article 15g;
- 6) a participant of a game organised without a license, a permit or a notification;

- 7) a telecommunications undertaking that failed to fulfil the obligations arising from Article 15f(5);
- 8) an organiser of a gambling game the arrangement of which constitutes the state monopoly.

2. The provision of section 1(2) shall not apply to natural persons arranging gambling games.

3. Notwithstanding a financial penalty imposed on an economic operator, defined in section 1(1), the head of the Customs and Tax Control Office may impose a financial penalty on persons holding management positions or being members of the governing bodies of legal persons or organisational units without legal personality arranging gambling games without a license, a permit or a notification.

4. The level of the financial penalty imposed in cases referred to:

- 1) in section 1(1) - shall amount to:
  - a) PLN 100 thousand per gaming machine for games on gaming machines,
  - b) 5-fold value of the fee for granting a license or a permit - in the case of games other than specified in subsections a and c,
  - c) up to PLN 10 thousand - in the case of games arranged without the required notification;
- 2) in section 1(2) - shall amount to:
  - a) up to PLN 200 thousand - in the case of games arranged under a license or a permit,
  - b) up to PLN 10 thousand - in the case of games arranged under the required notification;
- 3) in section 1(3) and (4) – shall amount to PLN 100 thousand per gaming machine;
- 4) in section 1(5) - shall amount up to PLN 250 thousand;
- 5) in section 1(6) – shall amount to 100% of the gained prize, not decreased by amounts of stakes paid;
- 6) in section 1(7) - shall amount up to PLN 250 thousand;
- 7) in section 1(8) - shall amount up to PLN 500 thousand;
- 8) in section 3 - shall amount up to PLN 100 thousand.

5. The provision of section 1(6) shall not apply to participants of promotion lotteries, audiotele lotteries, raffle lotteries and raffle bingo games.

**Article 90.** 1. The financial penalty shall be imposed, by way of a decision, by:

- 1) the head of the Customs and Tax Control Office on whose territory a gambling game is arranged or a non-registered gaming machine is located - in the cases referred to in Article 89(1)(1)-(4), (6) and (8) and in section 3;
- 2) the minister competent for public finance, in cases referred to in Article 89(1)(5) and (7).

1a. While determining the level of the financial penalty referred to in Article 89(3), the head of the Customs and Tax Control Office shall take into account the scale of the activity conducted and the duration of the default.

1b. While determining the level of the financial penalty referred to in Article 89(4):

- 1) subsection 1(c), 2 and 8, the head of the Customs and Tax Control Office shall take into account the financial situation of the entity subject to a penalty, the scale of the activity conducted and the duration of the default;
- 2) subsection 4 and 6, the minister competent for public finance shall take into account the number of individual users to whom a telecommunications undertaking or a provider of payment services provides its services, directly or indirectly, the available technical options to perform the obligation referred to in Article 15f(5) or Article 15g, and the time during which such obligation has not been performed;
- 3) subsection 7 - the head of the Customs and Tax Control Office shall take into account the scale of the activity conducted and the duration of the default.

2. The financial penalty shall be paid within 7 days following the day on which the decision becomes final.

**Article 91.** The provisions of the Tax Ordinance Act of 29 August 1997 shall apply to surcharges, accordingly.

## Chapter 11

### **Amendments to the regulations in force**

**Articles 92-116** (omitted)

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## Chapter 12

### **Transitional and adjustment provisions**

**Article 117.** 1. The permits to organise and conduct games and betting granted before the effective date hereof shall be valid until their expiry.

2. The regulations of games and betting approved before the effective date hereof shall be valid until their expiry.

**Article 118.** Unless otherwise provided by the Law, the provisions hereof shall apply to the proceedings commenced but not concluded before the effective date hereof.

**Article 119.** The amount of the initial capital of companies organising games at casinos or cash bingo halls as well as organising betting, set forth before effective date hereof under the existing provisions shall not be supplemented to the amounts set forth in Article 10(1) hereof until the expiry or the change of a permit.

**Article 120.** 1. Professional licenses issued before the effective date hereof and other certificates recognised as equivalent to the professional licenses under the existing regulations, shall be valid until their expiry.

2. Persons bound to obtain a professional license hereunder shall be bound to obtain the same within 4 months following the effective date hereof.

**Article 121.** Article 36(5) of the Law referred to in Article 144 shall apply to the expiry of the permits granted before the effective date hereof in connection with the failure to commence business activity.

**Article 122.** 1. The minister competent for public finance shall announce, within seven days following the effective date hereof, information referred to in Article 33(1), concerning the applications submitted but not reviewed by the effective date hereof.

2. For an operating permit concerning games organised at casinos or an extended cash bingo game operating permit to expire not earlier than six months

and not later than nine months following the effective date hereof, the minister competent for public finance shall announce the information referred to in Article 50(1) hereof within seven days following the effective date hereof. Article 50(2) hereof shall apply accordingly.

**Article 123.** 1. The amount of the security deposit of entities organising games at casinos or cash bingo halls as well as organising betting, set forth before effective date hereof under the existing provisions shall not be supplemented to the amounts set forth in Article 63(1) hereof until the expiry or the change of a permit.

2. The security deposits submitted by the entities referred to in section 1, in accordance with the permits granted before the effective date hereof shall not require adjustment to the terms and conditions defined in Article 63(4)-(6) until the expiry or the change of the permit.

**Article 124.** The base amount equal to the average monthly remuneration in the sector of enterprises, excluding profit-sharing earnings, in Q2 2009 shall be taken to determine the fees referred to in Article 69 in 2010.

**Article 125.** 1. An entity that under the current regulations is a withholder of the gambling tax due to cash bingo shall perform its obligations concerning the settlement of the tax collected before the effective date hereof and storage of the related documents in accordance with the regulations to date, while the annual assessment of the tax amounts collected for 2010 shall be submitted within two months following the effective date hereof.

2. An entity organising games at a casino shall settle the tax liability that occurred before the effective date hereof, including the tax on a poker game in which participants play with one another and the casino organises the game, in accordance with the existing regulations.

**Article 126.** 1. The Physical Culture Development Fund referred to in Article 86(1) shall enter into the rights and obligations of the Physical Culture Development Fund established under the law referred to in Article 144 hereof.

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2. The closing balance of the Physical Culture Development Fund established under the law referred to in Article 144 hereof shall become the opening balance of the Physical Culture Development Fund referred to in Article 86(1).

3. The 2010 financial plan of the Physical Culture Development Fund established under the law referred to in Article 144 hereof shall become the financial plan of the Physical Culture Development Fund referred to in Article 86(1).

**Article 127.** 1. The Fund for the Promotion of Culture referred to in Article 87(1) shall enter into the rights and obligations of the Fund for the Promotion of Culture established under the law referred to in Article 144 hereof.

2. The closing balance of the Fund for the Promotion of Culture established under the law referred to in Article 144 hereof shall become the opening balance of the Fund for the Promotion of Culture referred to in Article 87(1).

3. The 2010 financial plan of the Fund for the Promotion of Culture established under the law referred to in Article 144 hereof shall become the financial plan of the Fund for the Promotion of Culture referred to in Article 87(1).

**Article 128.** 1. The proceedings to grant a permit to organise an audiotеле lottery initiated before the effective date hereof upon request of an entity other than a limited liability company or a joint stock company shall be discontinued.

2. The applicant may within two months following the effective date hereof supplement the promotion lottery application or the audiotеле lottery application submitted before the effective date hereof. In case of failure to fill in the application within the time limit prescribed, the proceedings shall be discontinued.

**Article 129.** 1. Unless otherwise provided herein, the activity in the scope of games on low hazard gaming machines and games on the gaming machines organised at games arcades under the permits granted before the effective date hereof, shall be conducted until their expiry by the entities the permits were granted to in accordance with the existing regulations.

2. The proceedings concerning granting a permit to conduct the activity in the scope of games on low hazard gaming machines and games on the gaming machines

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organised at games arcades, initiated commenced but not completed before the effective date hereof shall be discontinued.

3. Games on low hazard gaming machines shall mean games on mechanic, electromechanic and electronic devices for prizes in cash or in kind, where the value of a single prize may not be higher than the equivalent of PLN 60, and the value of the maximum stake for participation in one game may not be higher than PLN 0.50.

**Article 130.** 1. The amount of the initial capital of a company running business referred to in Article 129(1), where the permit granted is related to the operation of:

- 1) a games arcade – shall not be lower than below PLN 2,000,000;
- 2) games on low hazard gaming machines – shall not be lower than PLN 800,000.

2. The amount of the initial capital of companies running business referred to in Article 129(1) hereof determined before the effective date hereof under the existing regulations shall not be supplemented to the amounts set forth in section 1 until the change of the permit in connection with a change in the structure of the initial capital of the company in accordance with Article 52.

**Article 131.** With respect to entities referred to in Article 129(1), the provisions of Article 11 and Article 12 shall apply accordingly.

**Article 132.** 1. The provisions of Article 24, Article 25(1)-(7) and Article 26 hereof in conjunction with Article 120(2) and the provisions issued under Article 25(8) shall apply to the obligation to hold and issue professional licenses to the persons holding a function or a position involving the duty to supervise or directly conduct games on low hazard gaming machines or games on gaming machines organised at games arcades.

2. The provisions hereof shall apply to fees for issuance of professional licenses and examination fees, whereas the examination fee for an inspector at a games arcade and a person supervising games points with low hazard gaming machines shall be 55% of the base amount.

**Article 133.** 1. Article 27(3) shall apply to entities referred to in Article 129(1).

2. Article 27(4) shall apply to persons authorised by an entity running the activity in the scope of low hazard gaming machines as well as

to managers of food catering, commercial or service provision activity at a given facility as well as managers of games arcades and persons authorised by them.

**Article 134.** Games on gaming machines arranged in games arcades and games on low hazard gaming machines shall be subject to the ban on advertising and promotion as well as the ban on communicating sponsoring activities set forth in Article 29. The provision of Article 29(5) shall apply accordingly.

**Article 135.** 1. Subject to sections 2 and 3, the permits referred to in Article 129(1) can be changed on the terms set forth herein for a change of a license and a permit issued to entities running business activity in the scope referred to in Article 6(1)-(3) by the authority competent to grant the permit on the day preceding the effective date hereof. The provisions of Article 56 and Article 57 shall apply accordingly.

2. A permit change shall not comprise the change of the gaming venue, save for the case where the number of points with low hazard gaming machines is reduced. 2a. The permits referred to in Article 129(1) shall not be extended.

3. In the proceedings concerning the approval of a change in the structure of the initial capital and a change in the composition of the management board or the supervisory board of a company running the activity in the scope of games on low hazard gaming machines, the director of the Revenue Administration Regional Office shall not verify the fulfilment of the terms and conditions set forth herein, if their fulfilment has been confirmed by the minister competent for public finance in connection with the applicant's request for the permit or approval by this minister and if the factual circumstances have not changed.

**Article 136.** 1. The security deposits submitted by the entities referred to in section Article 129(1), in accordance with the permits granted before the effective date hereof shall not require adjustment to the terms and conditions defined in Article 63(4)-(6) until the change of the terms and conditions concerning the security deposit.

2. In the case of the permit change in the scope of the terms and conditions concerning the security deposit, the entity referred to in Article 129(1) hereof

shall submit, within the time limit set forth in the permit to be changed, a security deposit according to the rules defined in Article 63, in the amount of:

- 1) PLN 600,000 – for operating a games arcade;
- 2) PLN 4,000 – for operating a game point of low hazard gaming machines.

**Article 137.** Article 61(1) and (4) shall apply, respectively, to the regulations for the games referred to in Article 129(1), whereas the regulations concerning games on low hazard gaming machines shall not specify the amount of the capital to be allocated for the immediate payout of prizes. The authority competent to grant the permit on the day preceding the effective date hereof shall be competent to approve the regulations and any amendments thereto.

**Article 138.** 1. (repealed)

2. Article 58 and Article 59 hereof shall apply to entities referred to in Article 129(1) accordingly, whereas the competent authority shall be the authority competent to grant the permit on the day preceding the effective date hereof.

3. The authority referred to in section 2 shall, by way of a decision, cancel the permit in the case a low hazard gaming machine is found to enable winning higher prizes or use of stakes above the levels set forth in Article 129(3).

**Article 139.** 1. Tax payers conducting the activity in the scope of games on low hazard gaming machines shall pay a flat-rate gambling tax in the amount of PLN 2,000 per month on the games organised on each gaming machine.

2. The tax rate set forth in Article 74(5) shall apply to gambling tax imposed on gaming machines organised at games arcades.

3. The jurisdiction of the tax authorities shall be established under the existing regulations. The provision of Article 77(3) shall apply accordingly.

4. In the case of moving a low hazard gaming machine to the point located within the jurisdiction of an authority other than the authority having granted the permit to organise a game on a low hazard gaming machine during a month being a settlement month, the competent authority shall be the tax authority within the jurisdiction of which the gaming machine is located on the last day of the said month.

**Article 140.** 1. The entities referred to in Article 129(1) shall keep accounts in accordance with the accounting regulations.

2. The entities referred to in Article 129(1) hereof shall keep the maintenance books of a gaming machine, referred to in Article 78(1)(1c) and the records referred to in Article 78(1)(2).

3. The entities referred to in Article 129(1) operating a games arcade shall keep a book of sale of tokens and cash at the games arcade.

4. The provisions issued under Article 78(2) concerning the books of sale of tokens and cash at the casino shall apply to the book referred to in section 3, accordingly.

**Article 141.** With respect to the organisation of:

- 1) games on gaming machines arranged in games arcades,
- 2) games on low hazard gaming machines in game points of low hazard gaming machines

– under Articles 129-140, the provisions of Article 89(1)(2) shall not apply

**Article 142.** 1. A manager of food catering, commercial or service activity at a facility where a game point of low hazard gaming machines is located shall notify in writing the head of the Customs and Tax Control Office competent for the location of the facility, of a gaming machine deployed there, prior to its putting into operation.

2. Whoever, contrary to the obligation set forth in section 1, fails to notify the head of the Customs and Tax Control Office of a gaming machine deployed at the facility, shall be subject to a fine for a fiscal offence.

**Article 143.** The existing secondary legislation, issued under waived authorisations set forth in the Law, referred to in Article 144 shall remain in force by the effective date of the secondary legislation issued under the authorisations set forth herein, but not longer than for a period of six months following the effective date hereof.

## Chapter 13

### Final Provisions

**Article 144.** The Law on Games and Betting of 29 July 1992 (Journal of Laws of 2004 item 27, as amended), excluding Article 14 and Article 15b (1), in the scope related to cash bingo cards, sections 2, 4, 4a and 5, Article 15d, Article 16(2) and (3), Article 18 sections 1, 2, 4 and 5, Article 22 and Article 23 is hereby repealed.

**Article 145.** This Law shall come into force on the first day of the month following the lapse of the month of publication hereof, save for:

- 1) Article 95, in the scope of Article 21(1)(6)
  - 2) Article 102, Article 106(1) and (4)(a), Article 111 and Article 116(4)
- which shall come into force after the lapse of 6 years following the first day of the month following the lapse of the month of publication hereof.