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Item 888

NOTICE

MARSZAŁEK SEJMU REPUBLIKI POLSKIEJ

of 23 March 2022.

on the promulgation of the consolidated text of the Gambling Act

1. Pursuant to Article 16(1), first sentence, of the Act of 20 July 2000 on the publication of normative acts and other legal acts (Journal of Laws of 2019, item 1461), the consolidated text of the Act of 19 November 2009 on gambling (Journal of Laws of 2020, item 2094), including the amendments introduced, is published in the appendix to this notice:

- 1) By the Act of 18 November 2020 on electronic delivery (Journal of Laws, item 2320 and of 2021, items 802 and 1135),
- 2) By the Act of 30 March 2021 amending the Act - Customs Law and certain other acts (Journal of Laws, item 802),
- 3) By the Act of 30 March 2021 amending the Act on counteracting money laundering and terrorist financing and certain other acts (Journal of Laws, item 815)

and changes resulting from regulations promulgated before 11 March 2022.

2. The consolidated text of the Act given in the annex to this notice does not include:

- 1) Reference No. 1 and Article 166 of the Act of 18 November 2020 on electronic delivery (Journal of Laws No. 2320 and of 2021 No. 802 and 1135), which state:

"¹⁾ This Act was notified to the European Commission on 29 October 2019 under the number 2019/533/PL, in accordance with § 4 of the Regulation of the Council of Ministers of 23 December 2002 on the manner of functioning of the national system of notification of norms and legal acts (Dz. U. pos. 2039 and of 2004. item 597), which implements Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and rules on information society services (OJ L 241, 17.09.2015, p. 1)."

"Article 166 The Act shall enter into force on 5 October 2021, except:

- 1) Article 145 and Article 146, which shall enter into force on the day following that of their publication;
- 2) Article 80, Article 115, Article 144 and Article 161, which shall enter into force 7 days after the date of publication;
- 3) Article 96(18), Article 130, Article 134, Article 149(1) and Article 150, which shall enter into force 14 days after the date of publication;
- 4) Article 38(6), Article 50, Article 52(5) to (7), Article 54(1) to (5) and Article 57(4), which shall enter into force 30 days after the date of publication;
- 5) Article 9(1)(1) to (8), Article 11(2), Article 16(1), Article 18(2), Article 28(2)(b) and (c), Article 31, Article 83 and Article 141, which shall enter into force on 5 July 2022;
- 6) Article 122, which shall enter into force on 1 January 2022, with the exception of point 5, which shall enter into force on 1 January 2026;
- 7) Article 58(1)(4) and Article 63, which shall enter into force on 1 October 2022;
- 8) Article 126(8), which shall enter into force on 1 January 2023;

- 9) Article 9(1)(9), which shall enter into force on 1 October 2026;
 - 10) Article 82(2), as regards the inserted Article 100b, and Article 159, which shall enter into force on 1 October 2028;
 - 11) Article 82(1), (2), in so far as Article 100a is added, and (3) to (21), Article 93, Article 96(1) to (17) and (19), Article 105 and Article 162, which shall enter into force on 1 October 2029.";
- 2) Articles 18-21 and Articles 27 and 28 of the Act of 30 March 2021 amending the Act - Customs Law and certain other acts (Journal of Laws, item 802), which state:

"Article 18. The provisions of the Act amended by Article 10, as amended by this Act, shall apply to proceedings on the approval of the location of slot machine gaming halls initiated and not concluded before the date of entry into force of this Act.

Article 19 The provision of Article 15b(3)(2) of the Act amended by Article 10, as amended by this Act, shall apply to audiovisual signal recordings made before the date of entry into force of this Act and stored in a slot machine parlour.

Article 20. The provision of Article 15f(9) of the Act amended by Article 10, as amended by this Act, as amended by this Act, shall apply to cases referred to in Article 15f(9) of the Act amended by Article 10, as amended by this Act, initiated and not concluded before the date of entry into force of this Act.

Article 21. to cases related to the imposition of penalties referred to in Article 89(1)(5) and (7) of the Act amended by Article 10, initiated and not concluded before the date of entry into force of this Act, the current provisions shall apply."

"Art. 27. 1. In the years 2021-2030, the maximum limit of expenditures of the minister competent for public finance resulting from the financial impact of this Act with regard to the increase of the number of FTEs for the implementation of tasks relating to making entries in the register of domains referred to in Article 15f of the Act amended in Article 10, in the wording adopted by this Act, and imposing fines referred to in Article 89(1)(5) and (7) of the Act amended in Article 10, shall amount to PLN 8.83 million, including in:

- 1) 2021 r. - £0.82m;
- 2) 2022 r. - £0.89m;
- 3) 2023 r. - £0.89m;
- 4) 2024 r. - £0.89m;
- 5) 2025 r. - £0.89m;
- 6) 2026 r. - £0.89m;
- 7) 2027 r. - £0.89m;
- 8) 2028 r. - £0.89m;
- 9) 2029 r. - £0.89m;
- 10) 2030 r. - £0.89m.

2. In the event that the maximum expenditure limit referred to in paragraph 1 adopted for a given financial year is exceeded or threatened to be exceeded, a corrective mechanism shall be applied consisting in the limitation of expenditure related to the organisation of training and other in-kind expenditure with regard to persons employed to perform the tasks of making entries in the register of domains referred to in Art. 15f of the Act amended by Article 10, as amended by this Act, and the imposition of fines referred to in Article 89(1)(5) and (7) of the Act amended by Article 10, while ensuring the performance of these tasks.

3. The minister responsible for public finance shall monitor the use of the expenditure limit referred to in paragraph 1 and shall assess the use of this limit as at the end of each quarter, and, in the case of the fourth quarter, as at 20 November of a given year, and in the event of a risk of exceeding the maximum expenditure limit adopted for a given financial year, he shall implement the corrective mechanism referred to in paragraph 2.

Article 28 The Act shall enter into force on the first day of the month following the expiry of one month from the date of promulgation, except:

- 1) Article 13, which shall enter into force on 1 July 2021;
- 2) Article 12, which shall enter into force on 1 January 2022."

- 3) Reference No. 1 and Articles 21 and 25 of the Act of 30 March 2021 amending the Act on counteracting money laundering and terrorist financing and certain other acts (Journal of Laws item 815), which state:

"¹⁾ This Act:

- 1) implements, within the scope of its regulation, Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018 amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purpose of money laundering or terrorist financing and amending Directives 2009/138/EC and 2013/36/EU (Official Journal of the EU L 156 of 19.06.2018, p. 43);
- 2) completes the implementation of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purpose of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ L 141, 05.06.2015, p. 73, OJ L 156, 19.06.2018, p. 43 and OJ L 334, 27.12.2019, p. 155)."

"Article 21. Entrepreneurs who, on the date of entry into force of Article 7, carry out activities within the scope specified in Article 6(1)-(3) of the Act amended by Article 7, shall be obliged to adjust their activities to the requirements specified in Article 12(1) of the Act amended by Article 7, as amended by this Act, within 6 months from the date of entry into force of Article 7."

"Article 25 The Act shall enter into force 14 days after its promulgation, except:

- 1) Article 1, point 4(a), first, third and fourth indents, point 29(b), second and third indents, points 44 and 50 to 54, which shall enter into force 3 months after the date of publication;
- 2) Article 1(2), (10), (11)(a) and (b), (12) to (28), (29)(a) and (b), first indent, (32) to (39), (41) and (56) to (63) and Articles 2, 4, 5, 7, 10 and 16 to 21, which shall enter into force six months after the date of publication."

Speaker of the Sejm: *E. Witek*

Annex to the announcement of the Speaker of the Sejm of the Republic of Poland of 23 March 2022 (item 888)

USTA

of 19 November 2009.

on gambling

Chapter 1

General provisions

Article 1 (1) The Act lays down the conditions for the organisation of gambling games and the rules for the conduct of activities in this area, as well as the rules for the levying of the tax on gambling, hereinafter referred to as the "gaming tax".

(2) Gambling is games of chance, betting, card games, slot machine games.

Art. 2. 1. Games of chance are games, including those arranged via the Internet, for winnings in cash or in kind, the outcome of which depends in particular on chance. These are:

- 1) draw-based games - games where the winnings are obtained by correctly picking numbers, signs or other distinctions, and the amount of winnings depends on the total amount of stakes paid, and the keno draw-based game, where the winnings are obtained by correctly picking numbers, and the amount of winnings is the product of the stakes paid and the multiplication factor established for particular levels of winnings;
- 2) cash lotteries in which one participates by purchasing a ticket or other evidence of participation in the game and the entity organising the lottery offers only cash winnings;
- 3) a telebingo game in which participation is by means of the acquisition of a token containing a random set of numbers or signs from a predetermined set of numbers or signs, conducted on a nationwide scale with a draw being broadcast as a television broadcast, and the entity organising the game offers winnings in cash or in kind;
- 4) cylindrical games in which one participates in the game by selecting numbers, signs or other distinguishing features and the amount of winnings depends on a predetermined pay-in ratio and the outcome of the game is determined by a revolving device, or cylindrical games operated on these principles over the Internet;
- 5) (repealed)
- 6) dice games;
- 7) a cash bingo game in which one participates by acquiring random sets of numbers from a predetermined set of numbers and the game operator offers only cash winnings, the amount of which depends on the total amount of stakes paid;
- 8) a fantasy bingo game in which participation is made by acquiring random sets of numbers from a predetermined set of numbers and the operator of the game offers only winnings in kind;
- 9) lotteries where participation is by purchase of a ticket or other evidence of participation in a game and where the entity organising the lottery offers only winnings in kind;
- 10) promotional lotteries in which one participates by purchasing a good, service or other evidence of participation in the game and thereby takes part in the lottery free of charge, and the entity organising the lottery offers winnings in cash or in kind;
- 11) audiotele raffles, which are participated in by paying a fee:
 - a) telephone call,
 - b) sending text messages using the public telecommunications network.

2. Pari-mutuel betting is betting on winnings in cash or in kind, involving guessing:

- 1) the results of a sporting competition between humans or animals in which participants pay stakes and the amount won depends on the total amount of the stakes paid - totalizators;
- 2) the occurrence of various events, including virtual events, in which participants pay stakes and the amount of winnings depends on an agreed ratio of payment to winnings - bookmaking.

2a. Virtual events shall be understood as computer-generated events relating to human or animal athletic competition.

3. Slot machine games are games on mechanical, electromechanical or electronic devices, including computers, and games corresponding to the principles of slot machine games played over the Internet for winnings in cash or in kind, where the game contains an element of randomness.

4. Winning in kind in slot machine games is also a win consisting in the possibility of prolonging the game without paying a stake for participation in the game, as well as the possibility of starting a new game by using the winnings in kind obtained in a previous game.

5. Slot machine games are also games on mechanical, electromechanical or electronic devices, including computers, as well as games corresponding to the rules of slot machine games organised via the Internet for commercial purposes, where the player has no possibility of winning money or goods, but the game is of a random nature.

5a. Card games are black jack, poker and baccarat when played for prizes in cash or kind.

6. The Minister responsible for public finance shall, upon application or ex officio, decide by decision whether games or bets having the characteristics listed in sections 1 to 5a are games of chance, pari-mutuel betting, card games or slot machine games within the meaning of the Act.

7. The application for the issuance of the decision referred to in subsection 6 must be accompanied by a description of the planned or implemented project, taking into account in particular the principles of its organisation, the prizes envisaged, the method of determining the winners and, in the case of a game on slot machines, a technical examination of the machine in question conducted by a testing unit authorised to carry out technical examinations of slot machines and gaming devices and, in the case of games organised via the Internet, an opinion confirming the principles and correctness of the software for the organisation of those games. The Minister responsible for public finances may require a party to submit such documents also in proceedings conducted ex officio.

7a. The decision referred to in subsection 6 shall not be issued if the nature of the games on a given device has been established as a result of control or procedural activities conducted in accordance with separate regulations by the authorities of the National Fiscal Administration.

7b. The minister competent for public finance shall determine, by way of an ordinance, the form of the application for the issuance of the decision referred to in section 6, having regard to the need to ensure uniformity of applications and efficient implementation of tasks in this respect.

8. The minister competent for public finance may authorise, by way of an ordinance, in order to improve the service of applicants and to ensure the speedy conduct of proceedings, the bodies subordinate to him or her or supervised by him or her to issue on his or her behalf the decision referred to in paragraph 6, at the same time specifying the territorial jurisdiction of the authorised bodies and the scope of the authorisation.

Article 3 The organisation of games of chance, pari-mutuel betting, games of chance, card games and slot machine games and the conduct of activities in this respect shall be permitted on the basis of the relevant concession, permit or notification made.

Article 4 (1) Whenever the Act refers to:

- 1) gaming centres - means:
 - a) gambling casino - as a separate place where cylindrical games, card games, dice games or slot machine games are conducted on the basis of approved regulations, the minimum total number of cylindrical games and card games to be held being 4 and the number of installed slot machines being between 5 and 70,
 - b) cash bingo parlor - as a separate place where a cash bingo game is conducted under approved regulations,
 - c) slot machine arcade - as a separate place where slot machine games are operated under approved regulations, with the number of installed slot machines ranging from 3 to 50;
- 2) betting shop - means a dedicated place where totalizator or bookmaker bets are accepted, based on approved regulations;
- 3) gaming device - is to be understood as any device with the use of which it is possible to operate a gambling game and devices the operation of which affects the operation of games;

- 4) Drawing device - means a device used to determine the results of a game in cash lotteries, audiototele lotteries, draw-based games, promotional lotteries and lottery draws;
- 5) Dedicated area - means an area with restricted access for persons under 18 years of age and ensures compliance with regulations on advertising gambling.

2. (repealed)

Article 5 (1) The operation of draw games, cash lotteries, telebingo games and slot machine games outside a gaming casino shall be subject to a state monopoly.

1a. The activity of number games and cash lotteries may be carried out in the form of participation in number games and cash lotteries held simultaneously in the territory of more than one State (multijurisdictional games).

1b. The provision of gambling over the Internet, with the exception of pari-mutuel betting and promotional lotteries, is covered by the State monopoly.

1c. The State's monopoly on slot machine games outside the casino shall be exercised in slot machine parlours.

(2) Execution of the state monopoly shall be vested in the minister responsible for state assets, who shall create, in consultation with the minister responsible for public finance, single-member companies of the State Treasury for this purpose.

(3) The competition and consumer protection provisions shall not apply to the conduct of the activities referred to in paragraph (1).

Art. 6. 1. The activity of cylindrical games, card games, dice games and slot machine games may be conducted after obtaining a concession for a gaming casino, subject to Art. 5 (1) and (1b) and Art. 6a (2).

2. The activity of bingo cash games may be carried out after obtaining a licence to operate a bingo cash parlor.

3. The activity of betting may be carried out, according to the authorisation granted, either exclusively at betting shops or via the Internet after obtaining a betting licence.

4. Activities within the scope of paragraphs 1 to 3 shall be carried out on the terms and conditions specified in the approved rules and regulations and the granted concession or permit, as well as those resulting from the provisions of the Act.

5. It shall be possible to conduct the activity consisting in the organisation of gambling within the scope specified in sections 1 to 3 exclusively in the form of a joint-stock company or a limited liability company having its registered office in the territory of the Republic of Poland, subject to Article 7a(1).

6. Shares (interests) in the companies referred to in paragraph 5 may be acquired or taken up:

- 1) a legal person or a company without legal personality, whose seat is located in the territory of a European Union Member State or in a European Free Trade Association (EFTA) Member State - a party to the Agreement on the European Economic Area;
- 2) a natural person who is a national of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area.

7. Paragraph 6 shall not apply to the companies referred to in Article 7a(1).

Article 6a. (1) The game of poker may be organised in gambling casinos or outside the gambling casino by gambling entities on the basis of a licence granted for the operation of a gambling casino as follows:

- 1) in a gambling casino if the regulations for the game of poker have been previously approved by the minister responsible for public finance, and:
 - a) the game is conducted by an authorised employee and the players are playing against the casino, or
 - b) in the form of a poker tournament if the participants play against each other and the number of participants is at least 10 and a notification of the organisation of such a tournament has been submitted to the director of the tax administration chamber with jurisdiction over the place where the poker tournament is to be held;
- 2) outside a casino in the form of a poker tournament if:
 - a) participants in a poker tournament play against each other and the number of participants in the tournament is at least 10,
 - b) a notification of such a poker tournament has been made to the director of the tax administration chamber with jurisdiction over the place where the poker tournament is held,

- c) the rules of the poker tournament have been approved in advance by the minister responsible for public finance,
- d) the operator of a poker tournament shall be required to install an audio-visual system as referred to in Article 15b(1) at the venue.

2. A poker game may be organised in the form of a poker tournament outside casinos by an entity not licensed to operate a gaming casino if:

- 1) the prizes are prizes in kind and the value of the prizes in kind does not exceed 50% of the base amount referred to in Article 70;
- 2) a notification of the organisation of such a tournament has been made to the director of the tax administration chamber with jurisdiction over the place where the poker tournament is held;
- 3) the regulations for the poker tournament outside a casino have been approved by the minister responsible for public finance;
- 4) the poker game takes place in a separate area accessible only to persons of legal age invited by the organiser.

3. The notification referred to in paragraph 2(2) shall include:

- 1) the name, surname and residence address of the notifier or the name, business address of the notifier;
- 2) the name of the poker tournament;
- 3) specifying the time at which it is planned to hold the poker tournament and the venue;
- 4) the anticipated number of participants;
- 5) measures taken to prevent access by minors.

4. The game of poker in the form of a poker tournament outside casinos as referred to in paragraph 2 may be played by natural persons, legal persons or organisational units without legal personality.

5. Organisers of a poker tournament outside a casino as referred to in paragraph 2 who are natural persons or members of the governing bodies of legal persons or organisational units without legal personality may not have been convicted of an intentional fiscal offence by a final court judgement.

6.¹⁾ An entity organising a poker tournament on the basis of a granted concession to operate a gaming casino is obliged to submit in paper form or electronically by means of electronic communication, in the manner specified in Article 168 of the Act of 29 August 1997. - Tax Ordinance (Dz. U. of 2021, item 1540, 1598, 2076, 2105, 2262 and 2328), to the director of the tax administration chamber having jurisdiction over the place where such tournament is arranged, to whom the organisation of such tournament has been reported, by the 25th 25. of the month following the month in which the tournament ends, detailed information on the persons who have won in the tournament, stating their names, the amount of the entry fee for participation in the tournament and information on the amount of the winnings, as well as the settlement of the gaming tax.

Art. 7. 1. Phantom lotteries, phantom bingo games and promotional lotteries may be organised, on the basis of a permit granted, by natural persons, legal persons or organisational units without legal personality.

1a. Phantom lotteries or phantom bingo games where the value of the jackpot does not exceed the base amount referred to in Article 70 may be organised by the entities specified in paragraph 1 upon their notification. The notification shall be made no later than 30 days before the date of commencement of such game.

1b. Phantom lotteries and phantom bingo games in which the value of the jackpot is higher than the base amount referred to in Article 70 and does not exceed fifteen times that amount, may be organised by a public benefit organisation upon their notification. The notification shall be made no later than 30 days before the date of commencement of that lottery or game. The total value of the jackpots won in the lotteries or in the game of bingo fantasque organised by the organisation of public benefit based on the notification may not exceed during a calendar year thirty times the base amount referred to in Article 70.

(2) Audiotele lotteries may be organised, on the basis of a permit granted, only by joint-stock companies or limited liability companies having their registered office on the territory of the Republic of Poland, subject to Article 7a.

⁽¹⁾ As amended by Article 10(1) of the Act of 30 March 2021 amending the Customs Law and certain other acts (Journal of Laws, item 802), which entered into force on 1 June 2021.

Article 7a. Joint-stock companies or limited liability companies or companies operating under rules applicable to such companies, having their registered office in the territory of another Member State of the European Union or a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area, conducting activity within the scope referred to in Art. 6 subsections 1 to 3 or in Article 7 subsection 2, may conduct this activity in the territory of the Republic of Poland on the terms and conditions specified in the approved regulations, granted concession or permit, as well as those resulting from the provisions of the Act, provided that a representative is appointed or in the form of a branch.

2. Representative:

1) shall act in the name and on behalf of the company referred to in paragraph 1 before the authorities competent in gambling matters;

1a) holds a power of attorney to conclude civil law contracts in the name and on behalf of the company referred to in paragraph 1;

2) shall represent the company referred to in paragraph 1 before the authorities competent for gaming tax matters;

3) shall keep on the territory of the Republic of Poland documentation in the Polish language, including records relating to the activities referred to in Article 6(1) to (3) or in Article 7(2).

3. A representative may be a person conducting a business activity in the territory of the Republic of Poland:

1) a natural person who resides in the territory of the Republic of Poland and is able to communicate in Polish to the extent necessary to perform the duties of a representative;

2) a legal person or an organisational unit without legal personality, which has its seat on the territory of the Republic of Poland and of which at least one member of the management board is able to communicate in Polish to the extent necessary for the performance of the representative's duties.

4. The conditions laid down in Article 11, Article 12(1) and Article 34(1)(2) and (3) shall apply mutatis mutandis to the representative.

5. The representative shall be established by means of a written agreement which shall include, in particular:

1) the names of the contracting parties and their addresses;

2) the address for correspondence in the territory of the Republic of Poland of the representative, if different from the address referred to in point 1;

3) the address in the territory of the Republic of Poland at which the records relating to the activities referred to in Article 6(1) to (3) or in Article 7(2) will be kept;

4) the scope of the authorisation going beyond the acts referred to in paragraph 2;

5) duration of the contract;

6) the conditions for termination of the contract, including the treatment of the records stored concerning the activities referred to in Article 6(1) to (3) or in Article 7(2).

6. Where a representative no longer fulfils the conditions laid down in paragraph 3 or in Articles 11, 12(1) and 34(1)(2) and (3) respectively, the company referred to in paragraph 1 shall be obliged to terminate the contract with the representative without delay.

Article 8 The provisions of the Act of 29 August 1997 shall apply accordingly to the proceedings in the cases specified in the Act. - Tax Ordinance, unless the Act provides otherwise.

Chapter 2

Conditions for gambling

Article 9 (1) It shall be a condition for the organisation of games covered by the state monopoly that their regulations, including any amendments thereto, are approved by the minister responsible for public finance.

(2) The Minister responsible for public finance shall approve the regulations referred to in paragraph (1) within 6 months of the date on which the regulations are submitted for approval.

Article 10 (1) The amount of the share capital of a joint-stock company or a limited liability company carrying on the business of:

1) games played in a gambling casino - may not be less than PLN 4,000,000;

2) games played in a bingo parlour or accepting pari-mutuel bets - shall not be less than PLN 2 000 000.

2. There shall be no preference shares in the companies referred to in paragraph 1.
3. The provision of paragraph 2 shall not apply to single-person State Treasury companies.
4. Supervisory boards shall be established in the companies referred to in paragraph 1.
5. Only registered shares may be issued in a public limited liability company as referred to in paragraph 1.

6. In the case of the companies referred to in Article 7a, if the amount of the share capital is expressed in a foreign currency, its amount converted into zlotys may not be less than the amount indicated in paragraph 1, points 1 and 2 respectively.

7. The conversion into zlotys shall be made according to the average exchange rate for the foreign currency in question published by the National Bank of Poland on the last day of the month preceding the date of submission of the application for the licence to operate a casino, the licence to operate a bingo cash parlor or the licence to organise pari-mutuel betting.

Article 11 (1) The activities referred to in Article 6(1) to (3) and Article 7(2) may be carried out provided that:

- 1) there are no justified objections from the point of view of state security, public order, the security of the state's economic interests or compliance with the regulations on the prevention of money laundering and the financing of terrorism with respect to the company or its shareholders holding shares in excess of 10% of the company's share capital, or members of the management board, supervisory board or auditing committee or proxies of the company who are natural persons, legal persons or companies without legal personality;
- 2) members of the company's management board, supervisory board or auditing committee hold Polish citizenship or citizenship of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area or the Organisation for Economic Cooperation and Development, with the proviso that this requirement does not apply to companies referred to in Article 7a(1);
- 3) there are no proceedings pending before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area against the entities listed in point 1 for offences relating to money laundering and terrorist financing;
- 4) the company referred to in point 1 has not, within six years before the date of application for the licence or the authorisation, had its licence or authorisation withdrawn for reasons referred to in Article 59(1)(2);
- 5) the shareholders (members) referred to in point 1 were not shareholders (members) holding shares whose value exceeded 10% of the company's share capital, in a company whose licence or authorisation was withdrawn within 6 years before the date of submission of the application for a licence or authorisation for the reasons referred to in Article 59(1)(2);
- 6) members of the management board, the supervisory board or the audit committee or proxies referred to in point 1 were not members of the management board, the supervisory board or the audit committee or proxies in a company whose licence or authorisation was withdrawn for reasons specified in Article 59(1)(2) within 6 years before the date of submission of the application for a licence or authorisation.

2. The minister competent for public finance may request the General Inspector of 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 as to whether there are justified concerns from the point of view of state security, public order, security of the state's economic interests, as well as threats related to money laundering or terrorist financing with regard to the entities referred to in paragraph 1 item 1.

3. The authorities referred to in paragraph 2 shall provide the information referred to in paragraph 2 to the minister responsible for public finance within 2 months of receipt of the request.

Article 12. 1.²⁾ Natural persons who are partners (shareholders) of a company conducting activities within the scope referred to in Article 6 paragraphs 1-3, representing at least 10% of the share capital, as well as members of the management board, supervisory board or audit committee or proxies, or tangible beneficiaries within the meaning of Article 2 para. 2(1) of the Act on Prevention of Money Laundering and Financing of Terrorism of 1 March 2018 (Journal of Laws of 2021, item 1132, 1163, 1535 and 2447) of such a company should have an impeccable reputation, in particular they must not be persons convicted of an intentional crime or an intentional fiscal crime in the territory of a Member State of the European Union.

⁽²⁾ As amended by Article 7 of the Act of 30 March 2021 amending the Act on Prevention of Money Laundering and Financing of Terrorism and certain other acts (Journal of Laws item 815), which entered into force on 15 May 2021; entered into force on 31 October 2021.

2. Persons managing an entity organising a lottery or a fantasy bingo game and persons representing such an entity may not be persons convicted of an intentional crime or an intentional fiscal crime within the territory of a Member State of the European Union.

3. Persons referred to in paragraph 1 and 2 shall be obliged, at the request of the authority granting the concession or permit, to present a current certificate that they have not been convicted of a premeditated criminal offence or a premeditated fiscal offence in the territory of a Member State of the European Union.

4. The provisions of paragraphs 1 to 3 shall apply *mutatis mutandis* to non-residents who are natural persons who do not have citizenship of a Member State of the European Union, except that such persons shall be obliged, at the request of the authority granting the concession or permit, to present a current certificate that they have not been convicted on the territory of the Member State of the European Union indicated in the request for a deliberate criminal offence or a deliberate fiscal offence. Such persons shall, in addition, present an appropriate, certified, up-to-date certificate that they have not been convicted of an intentional criminal offence or an intentional fiscal offence, issued by the competent authorities of the country of which they are nationals or permanent residents.

Art. 13 Fanfare lotteries, fancy bingo games, promotional lotteries and audiotex lotteries may be organised on a single nationwide or local scale in accordance with approved by-laws.

Art. 14. 1. The organisation of cylindrical games, card games, including poker tournaments, dice games and auto-mat games shall be allowed only in gaming casinos on the terms and conditions specified in the approved bylaws and the granted concession or licence, as well as those arising from the provisions of the Act, with the exception of sections 4 and 5.

2. The organisation of the game of cash bingo shall only be permitted in cash bingo parlours under the terms and conditions set out in the approved regulations and the licence granted, as well as under the provisions of the Act.

3. The taking of bets shall be allowed, according to the authorisation granted, only at betting shops or via the Internet under the terms and conditions set out in the approved rule and the authorisation granted, as well as under the provisions of the Act.

4. The organisation of poker games is also permitted outside gambling casinos only under the terms and conditions set out in Article 6a.

5. The company referred to in Article 5(2) shall carry out gambling activities on the terms and conditions set out in the Act and the approved bylaws.

Art. 15. 1. Gaming casinos may be located in towns with up to 250 thousand inhabitants - 1 casino. For each subsequent started 250 thousand inhabitants the number of permitted gambling casinos shall be increased by 1. However, the total number of gambling casinos in a province cannot be higher than 1 casino for each full 650 thousand inhabitants of the province.

1a. Gaming machines may be installed in amusement arcades:

- 1) within the district in a number no greater than that resulting from the ratio of 1 vending machine for every 1,000 inhabitants of the district started;
- 2) (repealed)³⁾

1b.⁴⁾ The minister responsible for public finance shall lay down, by way of ordinance, the requirements for the planning of the location of amusement arcades in the territory of a commune, in particular the minimum distance between amusement arcades and schools, kindergartens, educational establishments, youth foster care centres, youth sociotherapy centres, special educational establishments and special educational centres, special educational centres for children and young people requiring the use of special organisation of learning, methods of work and upbringing, establishments providing care and upbringing for pupils during the period of taking education outside the place of permanent residence, places of religious cult and another gaming centre, taking into account the need to limit the negative socio-economic effects of gambling.

1c.⁴⁾ It shall be a condition for the organisation of slot machine games in slot machine gaming halls that the director of the fiscal administration chamber with jurisdiction over the planned location of the slot machine gaming hall approves the planned location of the slot machine gaming hall by means of a decision.

³⁾By Article 10(2)(a) of the Act referred to in reference 1.

⁴⁾As amended by Article 10(2)(b) of the Act referred to in reference 1.

1d. In order to ensure the protection of gambling participants from the negative effects of gambling, the entity exercising the state monopoly on slot machine games operated in amusement arcades is obliged to implement regulations for responsible gaming, including in particular:

- 1) the requirement to display slot machines prominently in the gaming room:
 - a) information about the gambling entity and how to contact it,
 - b) rules of the game,
 - c) information on the prohibition of gaming to persons under the age of 18,
 - d) information on the risks associated with gambling,
 - e) Names of institutions providing assistance to people with gambling problems;
- 2) a procedure for verifying that participants have reached the age of 18;
- 3) the procedure for registering a player as a condition for starting and running a game;
- 4) mechanisms to allow players to control their activity in the gaming room;
- 5) mechanisms to prevent game participants from playing once a game participant's funds have been exhausted;
- 6) ensuring the protection of minors in the way commercial information is presented in a slot machine arcade;
- 7) a procedure for verifying the age of people entering a gaming room;
- 8) placing a notice in front of the entrance to the gaming room, in a conspicuous manner, stating that persons under the age of 18 are not permitted to enter.

1e. The entity exercising the state monopoly on slot machine games arranged in slot machine parlours shall submit the draft regulations of the responsible game to the minister responsible for public finance for approval.

1f. The entity referred to in subsection 1e shall place the approved regulations for the responsible game in the slot machine gaming hall no later than when it begins to organise slot machine games.

1g. The Minister responsible for public finance shall approve the regulations referred to in subsection 1d within 6 months of the date on which the regulations are submitted for approval.

2. Money bingo parlours may be located in towns with up to 100 000 inhabitants - 1 Parlour. For every additional 100 000 inhabitants commenced, the number of permitted salons is increased by 1. However, the total number of bingo cash game salons in a province may not be higher than 1 saloon for every full 300 000 inhabitants of the province.

3. The number of inhabitants referred to in sub-paragraphs 1 to 2 shall be determined by the President of the Central Statistical Office as the number of inhabitants actually residing in the area of a given locality and province as on 31 December of the year preceding the year in which the operator of the games submitted an application for a licence to operate a casino or a licence to operate a bingo money room.

4. Gaming casinos may also be located on seagoing passenger ships and passenger ferries of Polish nationality, provided that gaming is conducted during the voyage and starts no earlier than 30 minutes after departure from port and ends no later than 30 minutes before arrival at the port of destination.

Article 15a. (1) A registration of visitors shall be carried out in gaming centres, at the expense of the gambling entity. Registration shall be a condition for the admission of visitors to the gaming centre.

2. For the purpose of registration, the person in charge of the gaming centre or an employee of the centre authorised by the person in charge shall verify the identity of the visitor to the gaming centre on the basis of a document proving the visitor's age and identity.

3. Visitor registration involves checking and recording in the visitor's register the date and time of the visitor's entry to the gaming centre and the visitor's personal details, including:

- 1) name;
- 2) type and number of proof of age and identity document;
- 3) PESEL number or, if no PESEL number is available, date of birth;
- 4) residential address;
- 5) nationality.

4. Visitors to the gaming centre receive a single-use entry card as proof of registration.

5. The data covered by the visitors' register shall only be made available to officers of the Customs and Fiscal Service, authorities of the National Fiscal Administration, the Police and game participants filing complaints - as far as these participants are concerned - as well as to the court and the public prosecutor in connection with pending proceedings. The provision of data is free of charge.

6. The data covered by the visitor register is retained for a period of 3 years from the end of the calendar year in which the registration was made.

Article 15b. 1. 1. An entity conducting operations in a casino and an amusement arcade shall be obliged to install in the casino and amusement arcade an audio-visual game control system to control the course and conduct of the games, including verification of the correctness of the determination of the results of the games, accounting for tokens and cash money, issuing winnings certificates and keeping records of winnings paid out and settling doubts about the organisation of the games, as well as ensuring the possibility of controlling and verifying persons entering the casino and arcade by means of audiovisual signal recording.

2. The recording of the audiovisual signal shall be made available only to officers of the Customs and Fiscal Service, authorities of the National Fiscal Administration, the Police and game participants filing complaints - as far as these participants are concerned, as well as to the court and the public prosecutor in connection with pending proceedings. The provision of data is free of charge.

3.⁵⁾ The recording of the audiovisual signal is stored:

- 1) in a gambling casino - for a period of 3 years, starting from the end of the calendar year in which it was made;
- 2) in a slot machine parlour - for a period of 12 months, starting from the end of the month in which it was made.

4. The recording of the audiovisual signal should be permanent and legible. The way in which the audiovisual signal is recorded and stored shall protect the recording from destruction, alteration and concealment.

5. The Minister responsible for public finance shall lay down, by regulation, detailed conditions for the installation and use of the system referred to in paragraph 1, taking into account in particular the need to ensure that each game can be replayed.

Article 15ba. (1) The entity exercising the state monopoly on slot machine games arranged in slot machine parlours shall maintain an ICT system recording and archiving:

- 1) data relating to stakes paid and winnings paid in slot machine games operated in amusement arcades,
- 2) the course of gaming in slot machine games set up in slot machine parlours,
- 3) the location and correct operation of gaming machines,
- 4) data on gaming machines, including information on failures and tampering with the gaming machine - hereinafter referred to as the "registration system".

2. The information referred to in paragraph 1 shall be recorded and archived in real time.

3. Gaming machines shall be adapted and connected to the recording system as from the date on which the entity referred to in paragraph 1 commences the operation of slot machine games provided in gaming halls.

4. The data referred to in paragraph 1 shall be retained for a period of 5 years from the end of the calendar year in which they are archived.

5. The entity referred to in paragraph 1 shall make the full registration system available free of charge and provide, in real time, the information referred to in paragraph 1 to the minister responsible for public finance and to the National Tax Administration body designated by him, from the date of commencement of the activity.

6. The minister responsible for public finance may designate, by way of an ordinance, the body of the National Fiscal Administration to which the entity exercising the state monopoly on slot machine games organised in gaming halls shall make the recording system available, taking into account the organisational and technical capabilities of that body to ensure efficient performance of the task.

7. The minister responsible for public finances shall determine, by regulation, the detailed conditions for the conduct and operation of the recording system, taking into account the need to ensure adequate control over the conduct of the activity of the operation of slot machine games in amusement arcades.

⁵⁾ As amended by Article 10(3) of the Act referred to in reference 1.

Article 15c. The gaming centre should be equipped with a back-up power supply independent of the public grid and with anti-interference installations to ensure the continuous and undisturbed operation of the games.

Article 15d. (1) In the case of the organisation of gambling games over the Internet, the equipment processing and archiving data relating to such gambling games, as well as their participants, shall 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 Agreement on the European Economic Area.

2. An online gambling entity may only use a website whose national top-level domain is assigned to Polish websites for its gambling activities.

3. The entity organising gambling games over the Internet is obliged to maintain, in real time, in an archiving device located in the territory of the Republic of Poland or the European Union Member State or the European Free Trade Association (EFTA) Member State - a party to the Agreement on the European Economic Area, archiving of all data connected with the organised gambling, including the data exchanged between the entity and the gambling participant, which make it possible to determine the course and outcome of the gambling games and the transactions resulting from these games, as well as the data necessary to identify the gambling participant.

4. The entity organising gambling over the Internet is obliged to provide the National Fiscal Administration authorities with access, including remote access, to the data referred to in paragraph 3, stored in the archiving device, and to make available for this purpose appropriate tools and software ensuring data security.

5. The access referred to in paragraph 4 should allow the reading, copying and processing of the copied data.

6. The online gambling provider shall ensure the security of the data archived and made available.

7. The data referred to in paragraph 3 shall be stored for a period of 5 years, starting from the end of the calendar year in which they were archived. At the end of this period, the online gambling provider shall delete the data.

8. The Minister responsible for public finance may specify, by regulation:

- 1) the method of archiving data, including the requirements for archiving equipment and its software, taking into account the need to ensure the security, integrity and completeness of the data stored and made available, and the possibility of retrieving it by gambling on different websites and under different licences;
- 2) the scope of data that an online gambling operator is obliged to archive, taking into account the need to ensure proper control and prevention of fraud and to ensure verification of the operator's compliance with the regulations governing this type of activity.

Article 15e. An entity organising games of chance over the Internet, which holds a licence or a permit, or has submitted a notification of the organisation of such games, is obliged to carry out payment transactions within the meaning of the Act of 19 August 2011 on payment services (Journal of Laws of 2021, item 1907, 1814 and 2140) resulting from those games exclusively through payment service providers referred to in Article 4(2)(1)-(4), (6) and (9) of that Act.

Article 15f. (1) The Minister competent for public finance shall maintain a Register of domains used for offering gambling games contrary to the Act, hereinafter referred to as the "Register".

2. The Register shall be public. Everyone has the right of access to the data contained in the Register.

3. The register shall be maintained in an ICT system that enables the automatic transmission of information to the ICT systems of telecommunications undertakings and payment service providers.

4. Entry in the Register is subject to:

1)⁶⁾ Internet domain name:

a) used for gambling or

b) used to advertise or promote gambling

- not legally accessible to Internet users located in the territory of the Republic of Poland;

2) the date and time of the entry, amendment or deletion.

⁶⁾As amended by Article 10(4)(a) of the Act referred to in reference 1.

5. A telecommunications undertaking providing Internet access services is obliged to:

- 1) prevent, free of charge, access to websites using Internet domain names entered in the Register by removing them from the telecommunications companies' IT systems used to convert Internet domain names into IP addresses, no later than 48 hours after their entry in the Register;
- 2) to redirect, free of charge, calls referring to Internet domain names entered in the Register to a website maintained by the minister responsible for public finance, containing a message addressed to recipients of Internet access services, including, in particular, information on the location of the Register, entry of the sought-after Internet domain name in that Register, a list of entities legally offering gambling games in the territory of the Republic of Poland, as well as notification of the threatened criminal and fiscal liability of a participant of games organised in breach of the Act;
- 3) provide, free of charge, access to websites using domain names deleted from the Registry no later than 48 hours after the Internet domain name has been deleted from the Registry.

6.⁷⁾ An entry in the Register, a change in the entry or its deletion shall be made ex officio, after they have been approved by the minister responsible for public finance or the National Tax Administration body designated by him.

7. An entity that organises gambling on a website using a domain name entered in the Register, or that is a telecommunications entrepreneur, or that holds a legal title to a domain name entered in the Register, or an entity that is a payment service provider, may file an objection to the Minister responsible for public finance against the entry in the Register, within 2 months from the date on which the domain name was entered in the Register.

8. The objection includes:

- 1) basic data identifying the objector, in particular:
 - a) name and address of residence - in the case of natural persons,
 - b) the name of the entity, its address, the number from the relevant commercial register - in the case of legal persons;
- 2) a statement of reasons for the objection that the domain name referred to in paragraph 4(1) should be deleted from the Register.

9.⁸⁾ The Minister competent for public finance shall issue a decision to leave the domain name referred to in paragraph 4⁽¹⁾ in the Registry or to delete it from the Registry within 14 days from the date of receipt of the objection.

(10) The provision of Article 221 § 1 of the Act of 29 August 1997 shall not apply to the decision referred to in paragraph (9). - Tax Ordinance or the provision of Article 52 § 4 of the Act of 30 August 2002. - Law on Proceedings before Administrative Courts (Journal of Laws of 2022, item 329).

Article 15g. (1) It shall be prohibited for payment service providers to make payment services available on websites using Internet domain names entered in the Registry.

(2) Where payment services are provided on a website using an Internet domain name entered in the Register, the payment service provider shall be obliged to cease providing such services within 30 days of the domain name being entered in the Register.

Art. 15h.⁹⁾ The minister competent for public finance may, by way of an ordinance, appoint a body of the National Fiscal Administration to conduct matters referred to in Article 15f and define the scope of such matters, taking into account the necessity to ensure efficient and effective performance of tasks.

Article 15i. (1) In order to ensure the protection of the participants of the game from the negative effects of gambling, the entity conducting online gambling activities shall be obliged to implement rules of responsible gaming, including in particular:

- 1) the requirement to display, in a conspicuous manner, on the website used for gambling:
 - a) information about the gambling entity and how to contact it,
 - b) information on the licence to operate games, indicating the scope of the licence, its term of validity and the name of the authority that granted it, where such a licence is required,
 - c) rules of the game,
 - d) information on the prohibition of gaming to persons under the age of 18,

⁷⁾As amended by Article 10(4)(b) of the Act referred to in reference 1.

⁸⁾As amended by Article 10(4)(c) of the Act referred to in reference 1.

⁹⁾As amended by Article 10(5) of the Act referred to in reference 1.

- e) information on the risks associated with gambling,
 - f) the names of institutions providing assistance to people with gambling problems, together with a link to the website of these institutions;
- 2) a procedure for verifying that participants have reached the age of 18;
 - 3) the procedure for registering a player on a player account or temporary player account as a condition for starting and running a game;
 - 4) mechanisms allowing players to control their activity on the website used for gambling;
 - 5) mechanisms that prevent players from playing once the player's account has been exhausted;
 - 6) ensuring the protection of minors in the way commercial information is presented on the website.

2. The entity referred to in paragraph 1 shall submit the draft regulations of the responsible game to the minister responsible for public finance for approval.

3. The entity referred to in paragraph 1 shall make the approved rules of the responsible game available on the website no later than the commencement of the games.

Article 15j. (1) It shall be prohibited to possess gaming machines with the exception of:

- 1) entity holding a casino licence;
- 2) of a company exercising a state monopoly on slot machine games in gaming halls;
- 3) the auditing entity referred to in Article 23f, authorised by the minister responsible for public finance;
- 4) organisational unit of the public administration exercising supervision or authorised to control compliance with gambling regulations;
- 5) a manufacturer or distributor of gaming machines having its registered office in the territory of the Republic of Poland, who has fulfilled the obligation specified in paragraph 3;
- 6) operator repairing a registered gaming machine;
- 7) an operator transporting gaming machines, in the course of his business, on behalf of the entities referred to in points 1, 2 or 5.

2. The entities referred to in paragraph 1(1) and (2) shall be obliged to submit an application for registration of a gaming machine within 60 days of its acquisition, intra-Community acquisition or importation.

3. Manufacturers and distributors of gaming machines having their registered office on the territory of the Republic of Poland are obliged to notify the commencement of their activity in respect of the manufacture or distribution of gaming machines, the suspension of their activity and its termination to the director of the chamber of fiscal administration having jurisdiction over their registered office, within 14 days prior to the commencement, suspension, resumption and termination of their economic activity respectively. The notification of the commencement of the economic activity must be accompanied by a list of the production facilities or warehouses where the gaming machines are stored.

4. In the event of a change in the data included in the list referred to in paragraph 3, the entity shall notify such changes to the director of the tax administration chamber having jurisdiction over its registered office within 7 days of the occurrence of the change.

5. The entities referred to in subsections (1)(3) and (5) shall be obliged to keep records of the gaming machines manufactured or stored. The records should make it possible to identify the gaming machines manufactured and to determine the number, types and place of storage of the gaming machines manufactured.

6. Entities referred to in paragraph 1 point 3 and 5 are obliged to provide access to the data covered by the records to the authorities of the National Fiscal Administration, officers of the Customs and Fiscal Service, the Police, as well as courts and public prosecutors in connection with pending proceedings. Making the data available is free of charge.

7. The minister responsible for public finance shall determine, by way of an ordinance, the manner of keeping a register of gaming machines manufactured or stored, the data contained in the register and the specimen of the register, taking into account the need to ensure supervision of the trade in gaming machines and the nature of the business activity of the entity keeping the register.

Art. 16. 1. The income from a fantasy lottery and a fantasy bingo game shall be used in its entirety for the realisation of socially useful, and in particular charitable, purposes specified in the exemption and the rules of the game.

(2) The entity organising a fantasy lottery or a fantasy bingo game shall be obliged to submit to the authority which granted the permit, within 30 days from the date of termination of the game being organised, detailed information on the fulfilment of the obligation specified in paragraph (1).

Art. 17. 1. An entity organising a cash lottery, a fantasy lottery, a cash bingo game or a fantasy bingo game shall be obliged to protect tickets or other evidence of participation in such a game and cartons for cash bingo games or fantasy bingo games against falsification and premature reading of the result of the game, in particular against overexposure, opening or scratching off of protective ink and closing or reapplying protective ink without damaging the structure of the paper.

2. An entity organising a cash lottery, a fantasy lottery or a fantasy bingo game shall be obliged to provide the competent head of the tax and customs office with information in paper form or electronically by means of electronic communication, in the manner specified in Article 168 of the Act of 29 August 1997. - Tax Ordinance, of the intention to destroy lottery tickets, cartons or other evidence of participation in such a game at least 7 days before the planned date of carrying out such activities.¹⁰⁾ The act of destruction shall be subject to control.

3. The Internet betting operator is obliged to protect the evidence used to participate in betting activities from unauthorised interference and to ensure that its authenticity can be verified.

4. The entity organising the game of bingo in cash shall be obliged to purchase the cartons used for the game from an entrepreneur authorised by the minister responsible for public finance.

5. Cash bingo cards shall be produced by the entrepreneur referred to in paragraph 4 according to a uniform model approved by the minister responsible for public finance.

6. The Minister responsible for public finance shall determine, by regulation, the conditions for the production and sale of cartons for the game of cash bingo and the content of the carton, with a view to protecting the interests of participants in the game of cash bingo and ensuring the proper conduct of such game.

Article 18 (1) The value of gambling winnings shall not be less than the price of the lottery ticket or other evidence of participation in the game or the amount of the stake paid.

2. The total value of winnings in a draw-based game - with the exception of a draw-based game of keno - a totalizator and a money bingo game may not be less than 50% of the amount of stakes paid, and in a money lottery, a fantasy lottery, a telebingo game and a money bingo game may not be less than 30% of the total price of tickets or other evidence of participation in the game to be sold.

3. In slot machine games, the programmed value of winnings in the machine may not be less than 75% of the amount of stakes paid.

4. In mutual betting, in the case of bets on guessing virtual events, the average programmed winnings may not be more than 5 percentage points lower than the average winnings in mutual betting, in the case of bets on guessing non-virtual events, for the preceding month.

5. The virtual event betting operator shall keep records of betting results.

6. The data referred to in paragraph 5 shall be retained for a period of 5 years from the end of the calendar year in which they are archived. At the end of that period, the virtual event betting operator shall delete the data.

Article 19 (1) Winnings from gambling games shall be paid (issued) to the bearers of tickets or other evidence of participation in such games or against return of such evidence, unless the rules of such games provide otherwise.

2. The payment (release) of the winnings may also be made to a person other than the bearer referred to in paragraph 1, if he presents a power of attorney with a notarised signature granted by such a person and in the manner specified in the power of attorney, if it is in accordance with the rules of the game. The power of attorney may also include the authority to collect a prize certificate.

3. The gambling entity is not obliged to examine the rights of the bearer of the lottery ticket or other evidence of participation in the game, but may withhold the payment (release) of winnings for a period not exceeding 30 days if there are doubts as to the bearer's rights to dispose of the lottery ticket or other evidence of participation in the game. In the event of unjustified withholding of the payment (release) of winnings, the operator of such game shall be obliged to pay statutory interest for delay for the period of withholding of the payment (release).

⁽¹⁰⁾ The first sentence as amended by Article 10(6) of the Act referred to in reference 1.

4. No payment (issue) of winnings shall be made on the basis of a lottery ticket or other evidence of participation in a gambling game if its authenticity or its number cannot be ascertained.

5. In the event of the loss or destruction of a lottery ticket or other evidence of participation in a gambling game issued in a named or bearer capacity, evidencing participation in such a game, the participant in such a game shall have no claim against the gambling entity unless the rules of such a game provide otherwise.

Article 20 (1) The gambling entity shall be obliged, at the request of a participant in such a game, to issue a personal certificate of the winnings obtained by him. The certificate shall be a strict print.

2. The certificate may be issued at the latest on the day following the day on which the winnings were obtained or after the day on which the winnings were paid (spent).

3. The gambling entity is obliged to keep records of the certificates and store copies of the certificates issued for a period of 5 years, counting from the end of the calendar year in which the winnings were obtained or the winnings were paid out (issued). The records of certificates shall be made available, for the purpose of certification, to the head of the tax office.

4.⁽¹¹⁾ The gambling entity shall acquire printed certificates of winnings, after submitting a request in paper form or electronically by means of electronic communication, in the manner specified in Article 168 of the Act of 29 August 1997. - Tax Ordinance, from the designated head of the tax office.

5. The gambling entity is obliged to keep records of winnings paid out (spent), the value of which is at least PLN 2280.

6. The gambling entity shall keep the records referred to in paragraphs 3 and 5 for a period of 5 years from the end of the calendar year in which the winnings were obtained or the winnings were paid out (dispensed).

7. The records referred to in paragraph 5 shall include:

- 1) details of the winning person (name, surname, type and number of the identity document, PESEL number or , if no PESEL number is available, address of residence, date of birth and nationality);
- 2) the value of the winnings paid (spent);
- 3) the date of payment (issue).

8. The amount of winnings or losses in a gambling game constitutes a secret of its participant, which the entity organising the game is obliged to observe. Information on the amount of winnings or losses is disclosed only at the request of the General Inspector of Financial Information, the authorities of the National Fiscal Administration, an officer of the Customs and Fiscal Service and the Police, as well as the court and the public prosecutor in connection with pending proceedings. Information on the amount of winnings or losses shall also be disclosed at the request of the Head of the Internal Security Agency within the framework of an ongoing security clearance procedure referred to in the Act of 5 August 2010 on the protection of classified information (Journal of Laws of 2019, item 742).

9. The Minister responsible for public finances shall specify, by regulation:

- 1) a model certificate of winnings and the method of issuing certificates, taking into account the necessity to specify in the model certificate, in particular, the personal data of the person applying for the certificate, the type of gambling, the date on which the winnings were obtained and the value of the winnings paid out;
- 2) the manner in which certificates are to be recorded and records referred to in paragraphs 3 and 5 are to be kept, taking into account the possibility of verifying the data of the person who has won and the value of the winnings.

10. The minister responsible for public finance shall designate, by means of a regulation, the head or heads of tax offices competent to conduct the matters referred to in paragraph 4, taking into account the need for efficient performance of the task.

Article 21 (1) Claims relating to participation in a gambling game shall be time-barred six months from the date of expiry.

2. The running of the statute of limitations shall be suspended for the period from the date on which the complaint is made to the date on which the complaint is answered.

3. The minister responsible for public finances shall determine, by regulation, the procedure for filing claims by participants, with a view to protecting the interests of gambling participants.

¹¹⁾As amended by Article 10(7) of the Act referred to in reference 1.

Article 22 (1) The entity conducting activities within the scope of Article 6 (1) to (3) and performing the state monopoly in the field of slot machine games shall be obliged to ensure that order and order is maintained on the premises of the gaming centre and at the point of acceptance of bets.

2. The gambling entity is obliged to acquaint participants with the games before playing:

- 1) with the way the machine or gaming device operates;
- 2) with the rules of the game and the options for playing or betting;
- 3) with other, listed in the regulations, objections to the manner of play.

3. The gambling entity shall maintain the gaming machines and gambling and betting devices in a condition that guarantees that the game is played in accordance with the regulations and that the participants in the game can use them safely.

4. The entity referred to in paragraph 1, in order to protect the interests of the participants in the game or betting establishment and third parties, may refuse entry to or remove from the gaming centre or betting shop a person who does not comply with the rules of the game or betting establishment or uses gaming techniques that may affect the randomness of the outcome of the game by:

- 1) taking notes on the course of the game using notebooks, electronic computing devices, audio or video recordings;
- 2) the use of telephone, radio or similar communications to make or use analysis of the game.

Art. 23 (1) Gaming machines, drawing machines and gaming devices shall ensure the protection of the rights of game participants and the implementation of the provisions of the Act.

1a. The gaming machine shall be equipped with a permanent recording and memorising system that makes it possible to determine the amount of the taxable amount of the gaming tax and does not affect the course and outcome of the game.

1b. Where devices or systems are used to read data for the internal purposes of the operator of gaming machines and equipment, and systems allowing connection between the machines and other equipment, those devices and systems shall not affect the course and outcome of the game.

1c. It shall be permissible to combine gaming machines only in one gaming casino by means of a gaming device enabling the accumulation of monetary winnings, which shall not affect the course of the games and shall ensure the proper fulfilment of obligations to the State budget.

2. Gaming machines and equipment may not be the property of third parties, except where they are the subject of a leasing contract.

3. The provision of paragraph 2 shall not apply in the case of a fantasy lottery and a fantasy bingo game referred to in Article 7(1a) and (1b).

4. Gaming machines, lottery machines and gaming devices must be protected against external interference, in particular they must ensure the correct obtaining, accrual and payment of winnings and the correct operation in the event of a breakdown.

5. The minister responsible for public finance may determine, by way of an ordinance, the detailed requirements for the operation of a gaming device enabling the accumulation of winnings referred to in subsection 1c, taking into account in particular the need to protect the interests of the participants in the games and to ensure the fulfilment of obligations to the State budget.

Article 23a. (1) Gaming machines, drawing machines and gaming devices may be operated by entities holding a concession or permit to conduct operations in the field of games of chance or slot games and by entities exercising a state monopoly, after they have been registered by the Head of the Customs and Revenue Office. The abovementioned obligation does not apply to terminals in draw-based game collectors used to organise draw-based or instant games, or to equipment used to organise draw-based or instant games organised on the territory of more than one state (multi-jurisdictional games).

2. The registration of a gaming machine, lottery machine or gaming device means that it is authorised for operation. Registration shall be for a period of 6 years.

3. The head of the customs and revenue office shall register gaming machines and devices meeting the conditions laid down in the Act on the basis of the opinion of a testing unit authorised for technical testing of gaming machines and devices.

4. The registration of a gaming machine or device is refused by decision.

5. The costs of registering gaming machines and devices shall be borne by the gaming entity.

6. The registration expires at the end of the period for which it was granted and also if the gaming machine or device is taken out of operation.

7. The head of the customs and tax office shall, by decision, revoke the registration before its expiry if the registered gaming machine, lottery machine or gaming device does not comply with the conditions set out in the Act.

Article 23b. 1.¹²⁾ At the request of the head of the customs and tax office, reported in paper form or electronically by means of electronic communication, in the manner specified in Article 144 § 1a-1d of the Act of 29 August 1997. - Tax Ordinance, in the event of a justified suspicion that a registered gaming machine or device does not comply with the conditions set out in the Act, the entity operating that machine or device is obliged to subject the machine or device to a verification examination.

2. The request referred to in paragraph 1 shall indicate the gaming machine, drawing device or gaming device that is subject to a validation test, the testing body carrying out the test and the entity to which the gaming machine, drawing device or gaming device is to be handed over for the purpose of the test and the date of such handover.

3. The verifying examination shall be carried out, on the order of the head of the customs and tax office, by an examination unit authorised to carry out technical examinations of gaming machines, drawing machines and gaming devices, within a period of no longer than 3 months, counting from the date on which the gaming machine, drawing machine or gaming device is handed over for examination.

4. (repealed)

5. In the event that it is confirmed as a result of a verifying examination that a gaming machine, drawing machine or gaming device does not comply with the conditions laid down in the Act, the costs of the verifying examination shall be borne by the operator of the machine or device.

Article 23c. An entity operating a registered gaming machine, a lottery device or a gaming device shall be obliged to provide the head of the customs and tax office with information in paper form or electronically by means of electronic communication, in the manner specified in Article 168 of the Act of 29 August 1997. - Tax Ordinance, about:¹³⁾

- 1) the intention to relocate a gaming machine, lottery machine or gaming device to another place of operation at least 7 days prior to the operation;
- 2) the suspension or withdrawal from use of a gaming machine, lottery machine or gaming device - within 7 days of the date on which this action is taken;
- 3) destruction or theft of a gaming machine, lottery machine or gaming device - within 2 days of the occurrence of such event.

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

- 1) detailed conditions for the testing, registration and operation of lottery machines, gaming machines and gaming machines,
- 2) the conditions and method of protecting the equipment and machines referred to in point 1 from outside interference,
- 3) the way in which the equipment and machines referred to in point 1 operate during a breakdown,
- 4) the manner in which relevant information relating to the lottery being held, including data on participants, is secured,
- 5) the manner in which winnings are obtained, accrued and paid during the course of the game or in the event that the machine or apparatus referred to in point 1 is in a breakdown situation

- having regard to the need to ensure the protection of the interests of gaming participants and the fulfilment of the gaming organiser's obligations towards the State budget.

Article 23e. (1) Competent in the matters referred to in Articles 23a-23c in respect of the registration and operation of gaming machines, drawing machines and gaming devices shall be the designated heads of customs and tax offices.

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

3. The minister responsible for public finance shall designate, by regulation, the chief officers of customs and -Treasury authorities competent for the registration and operation of gaming machines, drawing machines and gaming devices, and shall determine the areas of their local jurisdiction, taking into account the need for efficient performance of their tasks and the territorial distribution of the places of operation of gaming machines, drawing machines and gaming devices.

⁽¹²⁾ As amended by Article 115a of the Act of 18 November 2020 on electronic delivery (Journal of Laws, item 2320 and of 2021, items 802 and 1135), which entered into force on 5 October 2021.

⁽¹³⁾ Introduction to the enumeration as amended by Article 10(9) of the Act referred to in reference 1.

Article 23f. (1) Authorisation for technical testing of gaming machines, drawing devices and gaming devices shall be granted by the minister competent for public finance to an entity which fulfils the following conditions:

- 1) is accredited by the Polish Accreditation Centre or an accreditation body of a European Union Member State or a European Free Trade Association (EFTA) Member State - a party to the European Economic Area Agreement that is a signatory to the EA (European Cooperation for Accreditation Multilateral Agreement);
- 2) ensures an appropriate standard of testing, including that it is carried out by persons with appropriate technical expertise in the field of gaming machines and equipment, and has appropriate technical equipment;
- 3) the persons managing this unit and the persons carrying out the testing of gaming machines and devices are of irreproachable repute, in particular they are not persons convicted of an intentional offence or an intentional fiscal offence;
- 4) has autonomy vis-à-vis gambling operators and their organisations and associations, in particular the persons mentioned in point 3 do not have relationships with gambling operators that may give rise to legitimate concerns about their impartiality.

2. Authorisation for technical testing of gaming machines, drawing machines or gaming devices shall be granted on application of the testing unit of the entity applying for the status of testing unit or the director of the chamber of treasury administration, accompanied by documents confirming the fulfilment of the conditions set out in paragraph 1, in particular:

- 1) accreditation certificate;
- 2) certificates or other documents indicating the standard of testing carried out, attesting to the technical expertise of the persons carrying out the technical testing of gaming machines, drawing machines and gaming devices;
- 3) current certificates that the persons mentioned in paragraph 1(3) have not been convicted of an intentional crime or a deliberate fiscal crime;
- 4) declarations made, under pain of criminal liability, by the persons listed in paragraph 1(3) that they do not have a relationship with the gambling entity or persons:
 - a) managing or representing such an entity,
 - b) being shareholders (partners) of such entity or its employees- in a legal or factual relationship which may give rise to justified doubts as to their impartiality.

3. The authorisation for technical testing of gaming machines, lottery machines or gaming devices is granted for a period of 6 years.

3a. The authorisation for the technical examination of gaming machines, drawing machines or gaming devices shall include:

- 1) identification of the authority issuing the authorisation;
- 2) the date of its issue;
- 3) the name of the auditing body;
- 4) citation of the legal basis;
- 5) name and official position of the manager of the auditing entity;
- 6) a list of persons authorised to carry out technical testing of gaming machines, drawing machines or gaming devices on behalf of the testing body;
- 7) a list of persons authorised to approve and sign the opinions issued by the testing body after carrying out technical tests on gaming machines, drawing machines or gaming devices;
- 8) signature of the authorised person, stating his/her full name and official position.

3b. Within the framework of the authorisation for technical testing of gaming machines, drawing devices or gaming devices, the testing body shall be authorised to carry out a technical test of gaming machines, drawing devices or gaming devices at the request of a gambling entity, an entity exercising a state monopoly and a technical test, for the purpose of issuing the decision referred to in Article 2(6).

4. The authorisation for technical testing of gaming machines and devices is refused by decision.

5. The Minister responsible for public finance, by decision:

- 1) shall withdraw the authorisation to carry out technical testing of gaming machines, drawing machines or gaming devices if the testing body does not meet the conditions laid down in paragraph 1 or refuses to carry out the examination referred to in Article 23b;
- 2) may withdraw the authorisation to conduct technical examinations of gaming machines, lottery machines or gaming devices if the opinion drawn up by the examination unit of the National Fiscal Administration, containing the result of the technical examination, turns out to be contradictory to the opinion, containing the result of the technical examination, drawn up by the examination unit or the examination unit fails to conduct the verification examination referred to in Article 23b(3);
- 3) may withdraw the authorisation to carry out technical testing of gaming machines, draw machines or gaming devices if the testing body fails to carry out the tests and document them in accordance with the requirements set out in generally applicable legislation.

5a. A decision on the withdrawal of the authorisation for technical testing of gaming machines, drawing machines or gaming devices shall be enforceable upon its delivery.

6. The Minister responsible for public finance shall make public, on the website of the office serving that Minister, a list of testing bodies authorised to carry out technical examinations of gaming machines, drawing machines and gaming devices.

7. The examination body authorised to carry out technical examinations of gaming machines, lottery equipment and gaming devices shall be obliged to inform the minister responsible for public finance of any change concerning the persons referred to in paragraph 3a(6) and (7) within 7 days of the occurrence of such change.

Chapter 3

Training

Article 24 (1) An entity that organises gambling games, including an entity that organises gambling games over the Internet, shall be obliged to ensure that persons performing the function or occupying the position to which the obligation attaches:

- 1) overseeing gambling, in particular directors of branches, gaming centres and their deputies, managers and their deputies, persons supervising telebingo games, fantasy lotteries, fantasy bingo games, promotional lotteries and audio-text lotteries, inspectors at gaming centres, table cashiers, persons supervising the operation of games over the Internet,
- 2) the direct running of a gambling game, in particular: dealers, operators of gaming machines, draw machines or gaming devices, excluding maintenance staff

- prior to performing the duties of their position or function, have received training in gambling regulations and the rules and regulations of the games being played to the extent necessary to perform the activities related to the supervision and operation of the games.

2. The obligation set out in paragraph 1 shall not apply:

- 1) persons distributing cash lottery and fantasy lottery tickets, evidence of participation in telebingo, cash bingo and fantasy bingo and evidence of participation in a promotional lottery;
- 2) people selling chips or crediting stakes in a vending machine;
- 3) persons operating cash terminals in shops where a lottery collector's shop is located, selling evidence of participation in lottery games with standardised parameters, by which is meant the sale of evidence of participation in lottery games using only special cards at random or with the player's own game settings saved by the player;
- 4) persons supervising and directly conducting a fantasy lottery or a fantasy bingo game, as referred to in Article 7(1a) or (1b);
- 5) persons accepting pari-mutuel bets and persons operating numbers game collectors.

3. A gambling entity, including an online gambling entity, shall be obliged to ensure that the persons referred to in paragraph 1 undergo retraining in the event of a change in the scope of the activities performed or after a period of 3 years from the previous training.

4. (repealed)

5. A gambling entity, including an online gambling entity, may not entrust the supervision and direct operation of such games to a person who has not received the training referred to in paragraph 1.

Article 24a. (repealed)

Article 24b. (1) The training on gambling regulations and rules and regulations for the games organised, referred to in Article 24(1), shall be conducted by a gambling entity, including an entity that organises games over the Internet, or an organisational unit conducting training activities.

2. The entities referred to in paragraph 1 shall, upon completion of the training, issue a written training certificate to the trainee.

3.⁽¹⁴⁾ A gambling entity shall maintain a paper or electronic register of employee certificates, including the employee's details, the date of training, the details of the entity issuing the certificate and the certificate number, to which it shall attach, as appropriate, a certified copy of the certificate, the original of which is kept in the employee's personnel file, or a digitally reproduced certificate, by which is meant an electronic document that is an electronic copy of the certificate filed in the employee's personnel file.

Article 24c. The gambling entity shall be obliged to ensure that the person performing the function or occupying the position referred to in Article 24(1) fulfils all of the following conditions:

- 1) has an impeccable reputation;
- 2) has a sufficient command of the Polish language to perform the function or position applied for;
- 3) has not been convicted of an intentional crime or an intentional fiscal offence.

Article 25 (repealed)**Article 26** (repealed)

Chapter 4

Restrictions on gambling

Article 27 (1) Admission to gambling centres and betting shops shall be permitted to persons 18 years of age or older.

2. Only persons 18 years of age or older may participate in gambling games, with the exception of fantasy lotteries and promotional lotteries.

3. Entities organising and operating gambling games are obliged to display in a conspicuous manner before the entrance to the place where the games are held and at the place where the games are held or where evidence of participation in the games is sold, a notice stating that persons under 18 years of age are prohibited from participating in the games.

4. If there is any doubt as to the age of a gambling participant, the person in charge of the gambling centre or authorised by him, the person selling lottery tickets or other evidence of participation in games of chance and the person accepting bets is entitled to request the production of a document proving the identity and age of the gambling participant.

Article 28 (1) An entity conducting gambling activities may not entrust another entity with the performance of activities related to the organisation of such games, with the exception of paragraphs 2 to 5a.

2. A company operating draw games, cash lotteries or betting may entrust another entity, under an agency agreement, with the sale of lottery tickets or other evidence of participation in the game and the acceptance of bets and stakes, as well as the payment (issue) of winnings up to the amount specified in the rules of the game or bet, with the exception of such activities concerning betting on bets arranged via the Internet.

3. Delegation of the activities referred to in paragraph 2 may only take place if:

- 1) the entity to be entrusted with the activity is of irreproachable standing, in particular has not been convicted of an intentional crime or an intentional fiscal offence;
- 2) the entity which is to carry out the entrusted activities is not in arrears with payment of taxes constituting income to the State budget and customs duties, social security contributions and health insurance contributions;
- 3) there are no justified objections to the entity to be entrusted with the activity from the point of view of state security, public order or the security of the State's economic interests;
- 4) the share capital, funds or other assets intended for the performance of the activities entrusted are not derived from illegal or undisclosed sources.

¹⁴⁾As amended by Article 10(10) of the Act referred to in reference 1.

4. In the case of legal persons and unincorporated entities, the requirements set out in paragraph 3(1) and (3) shall apply *mutatis mutandis* to shareholders (partners) representing at least 10% of the share capital, members of the management board, the supervisory board and the audit committee or managers and persons representing the entity.

5. The agent may not delegate to another entity the performance of the duties set out in the agency agreement.

5a. A company conducting activities in the field of draw-based games and cash lotteries may entrust another entity with the performance of activities related to the organisation of such games in the case of games organised in the territory of more than one State (multijurisdictional games).

6. The minister competent for public finance may, at any time, verify the fulfilment of the requirements set out in subsection 3, and in particular request the agent to present, within a specified period, documents proving their fulfilment.

7. If the agent fails to comply with the requirements set out in subsection 3 or fails to provide the documents referred to in subsection 6 at the request of the minister responsible for public finance, the entity conducting activities in the field of draw games, cash lotteries or betting shall be obliged to terminate the agency agreement immediately.

Article 29. 1. Advertising and promotion of cylindrical games, card games, dice games, slot machine games and pari-mutuel betting shall be prohibited. The advertising of pari-mutual bets, the organisation of which has been granted a licence, shall be permitted under the rules laid down in Article 29b.

2. It is forbidden to announce sponsorship using the trade name and trademark used to offer cylindrical games, card games, dice games, accepting bets and slot machine games.

3. It shall only be permissible for an entity carrying on an activity which only involves the taking of bets, or which is carried on together with other activities which are not subject to advertising, promotion or communication of sponsorship, to indicate sponsorship by displaying a notice containing the name or other signposting identifying the sponsor.

4. The prohibitions set out in paragraphs 1 and 2 shall apply to natural persons, legal persons and organisational units without legal personality which commission or carry out the activities referred to in paragraphs 1 and 2, place advertising or information or derive benefit from such activities.

5. The prohibitions set out in paragraphs 1 and 2 shall not apply to advertising and promotion carried out in a gaming centre or a pari-mutuel betting collection point, or to the marking with the name of the entity or the company's logo or the name of the business activity carried out, outside the building, of the place where the gaming centre or the pari-mutuel betting collection point is located, and, in the case of online gambling, to advertising and promotion carried out on the website specified in the licence which is used to organise such games.

6. Advertising of cylindrical games, card games, dice games, pari-mutuel betting or slot machine games shall mean the public dissemination of trade marks or figurative symbols and other signs related thereto, as well as the names and figurative symbols of operators of cylindrical games, card games, dice games, pari-mutuel betting or slot machine games and information about the places where such games or bets are organised and the opportunities for participation.

7. The promotion of cylindrical games, card games, dice games, betting or gaming on slot machines shall mean the presentation of such games or bets to the public, the distribution of related paraphernalia, the giving of tokens or evidence of participation in such games or the sale of such games in public places, as well as any other form of public encouragement or persuasion of their advantages, or inducement to enter casinos or betting shops.

8. The advertising and promotion of cylindrical games, card games, dice games, betting shops or slot machines is also deemed to be the advertising and promotion of products and services whose name, trademark, graphic design or packaging bears a resemblance to or is identical with the designation of cylindrical games, card games, dice games, betting shops, slot machines, gambling casinos or betting shops or the name, business name or designation of an entity conducting a cylindrical gaming, card games, dice games, betting shops or slot machines business.

9. Advertising and promotion of cylindrical games, card games, dice games, pari-mutuel betting and automatic games shall also be deemed to be advertising and promotion of entities whose advertising image bears resemblance to, or is identical with, the designation of cylindrical games, card games, dice games, pari-mutuel betting gaming, card games, dice games, betting shops, gaming casinos or betting shops, or with the business name, surname or designation of an entity conducting activities in the field of cylindrical games, card games, dice games, betting shops, slot machines or any other symbol objectively referring to such designations.

10. Sponsorship is understood as the direct or indirect financing or co-financing of activities of natural persons, legal persons or unincorporated bodies with the aim of promoting, perpetuating or raising the reputation of cylindrical games, card games, dice games, pari-mutuel betting and automatic games, the operators of such games or betting, or any other indication of individuality of the operator of such games or betting or its activities, in return for communication of the sponsorship.

11. Sponsorship communication is understood to be the presentation of information containing the name or other indication individualising the sponsor, in connection with sponsorship.

Article 29a. 1. (repealed)

2. It is prohibited to participate in online gambling by entities that do not exercise the State monopoly in this area and that organise online gambling without the required licence.

3. (repealed)

Article 29b. (1) Advertising of bets on which authorisation has been granted shall be permitted provided that:

- 1) is not directed at minors, does not feature minors and does not take place with minors;
- 2) does not link the holding of games or participation in games to physical or intellectual fitness or the chance of easy winnings;
- 3) does not include statements that participation in gambling has a relaxing, calming effect or is a way of resolving personal conflicts or financial problems;
- 4) does not represent abstinence or moderate participation in games in a negative way;
- 5) does not encourage higher stakes as a factor in increasing the chance of winning;
- 6) does not evoke associations with:
 - a) sexual attractiveness,
 - b) relaxation or leisure,
 - c) study or work,
 - d) professional, life or financial success.

2. Advertising of the games referred to in paragraph 1 may not be carried out:

- 1) on television, radio, cinema and theatre between 6 a.m.⁰⁰ and 10 p.m.⁰⁰ ; excluding advertising during the broadcast of sporting events of which the betting operator is a sponsor or is a sponsor of a team or players taking an active part in the sporting event concerned;
- 2) in the youth and children's press;
- 3) on the covers of newspapers and magazines;
- 4) in public places, with the exclusion of mass events and sporting events of which the pari-mutuel operator is the sponsor, or is the sponsor of a team or players taking an active part in the sporting event in question, or is the sponsor of a sports association which is affiliated with the organised event. The exemption referred to above only covers advertising for games organised by the sponsor or advertising by the sponsor.

3. Advertising of the games referred to in paragraph 1 may be carried out subject to the inclusion of a message about:

- 1) the consequences of participating in illegal gambling;
- 2) gambling risks;
- 3) holding a betting licence.

4. The minister responsible for health, in agreement with the minister responsible for public finance, may determine, by means of an ordinance, the detailed conditions, content, manner and rules for the posting of the message referred to in paragraph 3, bearing in mind the protection of society from the negative consequences of excessive gambling and the need to prevent gambling addiction.

Article 29c. It shall be prohibited to offer and advertise in a gaming room on slot machines and on a website where gambling games are organised, banking activities referred to in Article 5(1)(3) and in paragraph 2(1), (3), (4), (5), (7) and (10) of the Act of 29 August 1997. - Banking Law (Journal of Laws of 2021, item 2439 and 2447).

Article 30 (repealed)

Article 31 (1) It shall be prohibited to place or accept bets on the results of draw-based games.

(2) An entity holding or applying for a betting authorisation or a variation of its terms and conditions relating to the results of human or animal athletic competition shall obtain the consent of the national organisers of such competition to the use of its results.

Chapter 5

Licences, permits and notifications

Art. 32. 1. The concession to operate a gaming casino shall be granted by the minister competent for public finance.

2. The licence to operate a bingo money room and the licence to arrange betting shall be granted by the minister responsible for public finance.

3. A permit to organise a lottery, an audiotex lottery, a lottery bingo game or a promotional lottery organised within the local jurisdiction of a single director of a fiscal administration chamber shall be granted by the director of the fiscal administration chamber within whose local jurisdiction such games are organised and conducted.

3a. Notification of a fantasy lottery or a fantasy bingo game referred to in Article 7(1a) or (1b), which are organised within the territorial jurisdiction of one head of a customs and tax office, shall be made to the head of the customs and tax office in whose territorial jurisdiction such games are organised and conducted.

4. The permit to organise a lottery, an audiotex lottery, a bingo lottery or a promotion lottery organised within the territorial jurisdiction of more than one director of a fiscal administration chamber is granted by the director of the fiscal administration chamber competent according to the place of residence or the seat of the applicant or the seat of the branch of the foreign entrepreneur or the principal place of business activity of the representative. In other cases, where the applicant is an entity which does not have its registered office or place of residence in the territory of the Republic of Poland, and where the local jurisdiction of the authority cannot be determined, the director of the chamber of fiscal administration in Warsaw is the competent authority.

4a. Notification of a fantasy lottery or a fantasy bingo game referred to in Article 7(1a) or (1b) which is organised within the territorial jurisdiction of more than one head of the customs and tax office shall be made to the head of the customs and tax office of the

-Treasury Office competent according to the applicant's place of residence or seat or the seat of the foreign entrepreneur's branch. In other cases, when the applicant is an entity which does not have a seat or domicile in the territory of the Republic of Poland and when the local jurisdiction of the authority cannot be determined, the competent authority is the Head of the Mazovian Customs and Fiscal Office in Warsaw.

5. Article 143 of the Act of 29 August 1997 shall not apply in the proceedings for the granting of a concession to operate a gaming casino. - Tax Ordinance.

6. The provisions of the Act of 6 March 2018 shall not apply in matters concerning the granting, refusal to grant, modification and revocation of the licence to operate a gaming casino. - Entrepreneurs' Law (Journal of Laws of 2021, item 162 and 2105 and of 2022, item 24).

7. The minister responsible for public finance shall define, by way of an ordinance, the areas of territorial jurisdiction of the directors of the tax administration chambers for granting permits to organise a lottery, an audiotex lottery, a lottery bingo game and a promotion lottery, taking into account the need for efficient performance of tasks.

8. The minister competent for public finance shall determine, by means of a regulation, the areas of territorial competence of the heads of customs and tax offices for receiving applications for a lottery or a fantasy bingo game referred to in Article 7(1a) or (1b), taking into account the need for efficient performance of tasks.

Art. 33 (1) In the event of submitting an application for granting a concession or permit, the issuance of which is subject to quantitative limitations, the minister competent for public finance shall announce on the website of the office servicing that minister the information that an application has been submitted, together with the indication of the name of the entity, the subject of the application and the locality which the application concerns.

2. If more than one entity meeting the conditions set out in the Act applies for a concession or permit subject to quantitative limitations, the minister responsible for public finance shall announce and hold a tender.

3. In order to carry out the tender, the minister responsible for public finance shall appoint a tender committee consisting of at least 3 persons from among officials employed in the office serving that minister or officers of the Customs and Fiscal Service serving in that office.

4. The minister responsible for public finance shall invalidate the tender by means of a decision if the provisions of the law or the public interest have been grossly violated.

5. The minister responsible for public finance shall specify, by way of an ordinance, the detailed conditions for holding the tender, taking into account in particular that:

- 1) the manner in which the tender was announced ensured that those interested in the tender were properly informed;
- 2) the conditions for participation in the tender do not eliminate entities that meet the requirements for obtaining a concession or permit;
- 3) the evaluation of the tenders was objective, transparent and non-discriminatory for any tenderer.

Article 34 (1) Only entities that document may apply for a concession or permit:

- 1) the legality of the sources of capital;
- 2) not being in arrears with payment of taxes constituting income of the state budget and customs duties;
- 3) not being in arrears in the payment of social security and health insurance contributions.

(2) The provisions of paragraph (1) shall apply *mutatis mutandis* to entities which do not have their registered office or place of residence in the territory of the Republic of Poland.

Article 34a. (1) Only companies which document the company's compliance with the relevant provisions may apply for a concession or permit to conduct activities within the scope referred to in Article 6(1)-(3) or Article 7(2):

- 1) regulating the prevention of money laundering and terrorist financing;
- 2) concerning the keeping of accounts.

2. The provisions of paragraph 1 shall apply *mutatis mutandis* to entities which do not have their registered office or place of residence in the territory of the Republic of Poland.

3. Only companies which have not had their concession or authorisation withdrawn for reasons referred to in Article 59(2) in the six years preceding the submission of the application for a concession or authorisation may apply for a concession or authorisation to carry out activities within the scope referred to in Article 6(1) to (3) or Article 7(2).

Article 35 An application for a licence to operate a gaming casino shall include:

- 1) in the case of a company having its registered office in the territory of the Republic of Poland, a copy of the notarial deed of the memorandum or articles of association of the company 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 memorandum or articles of association of the company and:
 - a) the number from the relevant commercial register of the company's state of domicile and a copy of the representative's contract, or
 - b) the number in the National Court Register of the branch of that company;
- 2) a registered designation of shares with a specified nominal value;
- 3) information on current and past legal status and financial situation;
- 4) personal data (names, surnames, citizenship, place of residence, type and series and number of identity document, information on education and professional experience) of shareholders (partners) who are natural persons representing at least 10% of the company's share capital, members of the company's management board, supervisory board and audit committee and persons who are to manage the casino; in the case of commercial companies that are shareholders (partners), also information on their current and past legal status and financial situation;
- 5) a description of the geographical location of the building or site where the casino is to be located, a definition of its dimensions, including a plan of the building;
- 6) a copy of the documents indicating the right to possession of the building (premises) or the contract obliging the holder to take possession of the building (premises) where the games will be played;
- 7) the expected date of commencement of operations;

- 8) the type and number of games envisaged, together with information on the planned sequence of their launch;
- 9) the estimated size of the workforce, specifying job positions, and the projected terms and conditions of employment of the person to manage the gaming casino;
- 10) a description of the organisation and functioning of the gambling casino, in particular the rules for the storage and recording of gaming or slot machine capital;
- 11) an economic and financial study, including at least an identification of the investment and the expected profitability;
- 12) draft rules of procedure for the games;
- 13) the design of the visitor registration system;
- 14) proposed conditions for lodging the security referred to in Article 63;
- 15) a favourable opinion from the municipal council on the location of the gaming casino;
- 16) documents proving the legality of the sources of capital, in particular:
 - a) in the case of a shareholder (partner) being a natural person, representing at least 10% of the company's share capital - a certificate of the relevant head of the tax office confirming that the shares are covered from disclosed sources of income,
 - b) in the case of shareholders (partners) who are legal persons, a financial statement prepared in the manner prescribed by separate regulations;
- 17) up-to-date certificates of no arrears in the payment of taxes constituting income to the state budget, customs duties and social security and health insurance contributions;
- 18) a statement by shareholders (partners) who are natural persons and represent at least 10% of the company's share capital, or members of the management board, the supervisory board and the audit committee, that they are not subject to proceedings before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area in cases of offences related to money laundering and financing of terrorism;
- 19) up-to-date certificates that the shareholders (partners), who are natural persons and represent at least 10% of the share capital of the company, as well as members of the management board, the supervisory board and the audit committee of the company, have not been convicted of a wilful criminal offence or a wilful fiscal offence in the territory of a Member State of the European Union;
- 20) documents issued by competent authorities attesting the company's compliance with the relevant anti-money laundering and anti-terrorist financing legislation, or, where that legislation does not provide for the issue of such a document, a statement by the company attesting the company's compliance with the relevant anti-money laundering and anti-terrorist financing legislation;
- 21) financial statements for the most recent financial year, together with an audit report and, in the case of a start-up company, a statement of the company's compliance with the accounting regulations;
- 22) in the case of a company referred to in Article 7a(1), documents proving the pursuit of activities in the field referred to in Article 6(1) in another Member State of the European Union or in a Member State of the European Free Trade Association (EFTA) - party to the Agreement on the European Economic Area.

Article 36 An application for a licence to operate a money bingo parlour or to arrange match betting shall include:

- 1) in the case of a company having its registered office in the territory of the Republic of Poland, a copy of the notarial deed of the memorandum or articles of association of the company 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 memorandum or articles of association of the company and:
 - a) the number from the relevant commercial register of the company's state of domicile and a copy of the contract with the representative, or
 - b) the number in the National Court Register of the branch of that company;
- 2) a registered designation of shares with a specified nominal value;
- 3) information on current and past legal status and financial situation;

- 4) personal data (names, surnames, citizenship, place of residence, type and series and number of identity document, information on education and professional experience) of shareholders (partners) who are natural persons and represent at least 10% of the company's share capital, members of the company's management board, supervisory board and board of auditors, as well as persons who are to manage the casino; in the case of commercial companies that are shareholders (partners), also information on their current and past legal status and financial situation;
- 5) a description of the geographical location of the building or site where the bingo parlor is to be located, an indication of its size, together with a plan of the building;
- 6) a copy of the documents indicating the right to possession of the building (premises) or the agreement obliging the holder to take possession of the building (premises) where the bingo game is to be played, and in the case of a betting shop, the agreement of the building (premises owner) on the use of the building (premises);
- 7) the expected date of commencement of operations;
- 8) in the case of pool betting, the type and number of bets envisaged and whether or not the bets will be placed via the Internet;
- 8a) in the case of Internet betting:
 - a) the address and technical documentation of the website to be used for betting,
 - b) the proposed rules for verifying the completion of 18 years of age by betting participants,
 - c) expert examination of the evidence of participation in the plants confirming that it is tamper-proof and that its authenticity can be verified,
 - d) rules for the preservation and recording of the undertaking's capital;
- 9) estimated staffing levels, specifying job titles;
- 10) a description of the organisation and functioning of the bingo hall or betting shop, in particular the rules for the storage and recording of gaming or betting capital;
- 11) an economic and financial study, including at least an identification of the investment and the expected profitability;
- 12) draft gaming or betting regulations;
- (12a) the design of a system for registering visitors to a bingo hall;
- 13) the proposed conditions for lodging the security referred to in Article 63;
- 14) in the case of pool betting, the agreement of the organisers of sporting competitions to use their results;
- 15) in the case of a cash bingo parlor, a favourable opinion from the municipal council on the location of the parlor;
- 16) documents proving the legality of the sources of capital, in particular:
 - a) in the case of a shareholder (partner) who is a natural person, representing at least 10% of the company's share capital - a certificate from the relevant head of the tax office stating that the shares are covered by disclosed sources of income,
 - b) in the case of shareholders (partners) who are legal persons, a financial statement prepared in the manner prescribed by separate regulations;
- 17) up-to-date certificates of no arrears in the payment of taxes constituting income to the state budget, customs duties and social security and health insurance contributions;
- 18) a statement by shareholders (partners) who are natural persons and represent at least 10% of the company's share capital, or members of the management board, the supervisory board and the audit committee, that they are not subject to proceedings before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area in cases of offences related to money laundering and financing of terrorism;
- 19) up-to-date certificates that the shareholders (partners), who are natural persons and represent at least 10% of the company's share capital, and the members of the company's management board, supervisory board and audit committee have not been convicted of an intentional crime or an intentional fiscal crime in the territory of a Member State of the European Union;

- 20) documents issued by competent authorities attesting to the company's compliance with the relevant anti-money laundering and anti-terrorist financing legislation, or, where that legislation does not provide for the issue of such a document, a statement by the company attesting to the company's compliance with the relevant anti-money laundering and anti-terrorist financing legislation;
- 21) financial statements for the most recent financial year, together with an audit report and, in the case of a start-up company, a statement of the company's compliance with the accounting regulations;
- 22) in the case of a company referred to in Article 7a(1) which operates a money bingo parlor or accepts pari-mutuel betting, respectively, documents confirming the pursuit of activities within the scope referred to in Article 6(2) or (3) in another Member State of the European Union or a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area.

Article 36a. In the case of the company referred to in Article 7a(1), the application for a licence to operate a casino or a licence to operate a money bingo parlor or to organise pari-mutuel betting shall be accompanied by documents confirming that the representative fulfils the conditions laid down in Article 11, Article 12(1) and Article 34(1)(2) and (3). The provisions of Article 35 points 17-19 and Article 36 points 17-19 shall apply accordingly. In the case of a representative who is a natural person, documents concerning that natural person shall be attached.

Article 37 The application for the organisation of a poker tournament shall include the name of the entity making the application and the regulations of the poker tournament established by the minister responsible for public finance.

Art. 38. 1. An application for a permit to organise a lottery or a lottery bingo game shall include:

- 1) defining the type of game;
- 2) the name and legal status of the applicant entity, in the case of commercial companies also the number in the National Court Register, and in the case of a foreign entrepreneur operating through a branch, the number in the National Court Register of that branch;
- 3) the personal data (names, forenames, citizenship, place of residence, type and series and number of identity document, educational and professional background) of the persons managing the body and representing the applicant body;
- 4) to specify the area in which the game is planned;
- 5) specifying the time at which the game is planned;
- 6) the precise designation of the purpose for which the proceeds of the game being played are used;
- 7) determining the planned volume of sales of tickets or cartons;
- 8) guarantees of the solvency of awards;
- 9) draft rules of the game;
- 10) documents confirming the legality of the sources of the share capital, funds or other property intended for the organisation of a lottery or a lottery game, in particular:
 - a) a certificate of the competent head of the tax office on the coverage of the share capital by the disclosed sources of income - in the case of a shareholder (partner) being a natural person, representing at least 10% of the share capital of the company, if the entity submitting the application is a commercial company,
 - b) financial statements drawn up in a manner laid down in separate regulations - in the case of a shareholder (partner) who is a legal person, if the applicant entity is a commercial company,
 - c) a certificate of the relevant head of the tax office on the coverage of funds or other property intended for the organisation of a lottery or a lottery game from disclosed sources of income - in cases other than those referred to in points a and b;
- 11) up-to-date certificates of no arrears in the payment of taxes constituting income to the state budget, customs duties and social security and health insurance contributions;
- 12) an expert's report on the lottery tickets, other evidence of participation in the game or the cardboard boxes confirming that they have been tampered with and that the result of the game has been read prematurely, in particular that the protective ink has been opened or scratched off and closed or reapplied without damaging the structure of the paper;
- 13) up-to-date certificates that the natural persons managing the entity and representing the applicant entity have not been convicted of a willful criminal offence or a willful fiscal offence.

(2) An application for a lottery or a fantasy bingo game referred to in Article 7(1a) or (1b) shall contain the data referred to in paragraph (1), except that instead of the documents referred to in paragraph (1)(3), (8), (9) and (10) to (13), it shall contain respectively:

- 1) the personal data (name, surname, nationality, domicile, type and series and number of the identity document) of the persons managing the entity and representing the notifying entity;
- 2) the solvency commitment of the awards;
- 3) rules of the game;
- 4) a statement on the legality of the sources of the share capital, funds or other assets allocated for the organisation of a lottery or a bingo game;
- 5) a declaration of no arrears in the payment of taxes constituting income of the state budget, customs duties and contributions to social insurance and health insurance;
- 6) a specimen of a ticket, other proof of participation in the game or a cardboard box;
- 7) a declaration by the natural persons managing the entity and representing the notifying entity that they have not been convicted of a willful criminal offence or a willful fiscal offence.

(3) An application for a lottery or a fantasy bingo game referred to in Article 7(1a) or (1b) shall be accompanied by a declaration of the supervising person and the person directly conducting the game of their knowledge of the provisions of the Act in respect of respectively fantasy lotteries or fantasy bingo games.

Article 39 An application for permission to organise a promotional lottery shall include:

- 1) (repealed)
- 2) the name and legal status of the applicant entity, in the case of commercial companies, also the number in the National Court Register, and in the case of a foreign entrepreneur operating through a branch, the number in the National Court Register of that branch;
- 3) the personal data (names, forenames, citizenship, place of residence, type and series and number of the identity document) of the persons managing the entity and representing the applicant entity;
- 4) identification of the area in which the lottery is planned to be held;
- 5) specifying the time when the lottery is planned to be held;
- 6) bank guarantees of prize payments;
- 7) draft raffle regulations;
- 8) documents proving the legality of the sources of funds used to organise the lottery;
- 9) up-to-date certificates of no arrears in the payment of taxes constituting income to the state budget, customs duties and social security and health insurance contributions.

Article 39a. (1) An application for granting permission to organise an audiotex lottery shall contain:

- 1) in the case of a company having its registered office in the territory of the Republic of Poland, a copy of the notarial deed of the memorandum or articles of association of the company and the number in the National Court Register;
- 2) in the case of a company as referred to in Article 7a(1), a copy of the memorandum or articles of association of the company and:
 - a) the number from the relevant commercial register of the company's state of domicile and a copy of the contract with the representative, or
 - b) the number in the National Court Register of the branch of that company;
- 3) personal data (first names, surnames, nationality, domicile, type and series and number of identity document) of the members of the management board, supervisory board and audit committee;
- 4) identification of the area in which the lottery is planned to be held;
- 5) specifying the time when the lottery is planned to be held;
- 6) bank guarantees of prize payments;
- 7) draft raffle regulations;
- 8) documents proving the legality of the sources of funds used to organise the lottery;
- 9) up-to-date certificates of no arrears in the payment of taxes constituting income to the state budget, customs duties and social security and health insurance contributions.

(2) In the case of companies referred to in Article 7a(1), the application referred to in paragraph 1 shall be accompanied, at the request of the authority competent to grant the authorisation, by documents proving that the representative fulfils the conditions laid down in Article 11, Article 12(1) and Article 34(1)(2) and (3). The provisions of Article 35 points 17-19 and Article 36 points 17-19 shall apply mutatis mutandis. In the case of a representative who is a natural person, documents concerning that natural person shall be attached.

Article 40 (1) Consideration of applications for a licence or permit shall take place within 6 months from the date of submission of the application.

(2) The examination of the applications referred to in paragraph (1) relating to a promotional lottery, an audiotex lottery and a fantasy lottery shall take place within 2 months from the date of submission of the application.

Article 41 (1) One concession shall be granted for the operation of one gaming casino.

(2) One licence shall be granted for the operation of one bingo cash game room.

(3) One authorisation shall be granted for the operation of a specified number of betting shops or the use of a specified number of websites for the placing of bets.

Article 42 The licence to operate a gaming casino shall include:

- 1) company name;
- 2) the approved share or registered share structure, as well as the names of the members of the company's management and supervisory boards;
- 3) gaming venue;
- 4) type and minimum and maximum number of games;
- 5) the conditions to be fulfilled by the company, in particular concerning the safeguards referred to in Article 63;
- 6) approved technical conditions for visitor registration;
- 7) deadline for commencement of activities.

Article 43 (1) A licence to operate a money bingo parlour and to organise pari-mutuel betting shall include:

- 1) company name;
- 2) the approved share or registered share structure, as well as the names of the members of the company's management and supervisory boards;
- 3) the place where bingo money is played;
- 4) the place where and type of betting taking place, including whether the bets are placed via the Internet, and in such a case in addition:
 - a) the address of the website used for the placing of bets,
 - b) rules for verifying the completion of 18 years of age by betting participants;
- 5) the conditions to be fulfilled by the company, in particular with regard to the safeguards referred to in Article 63; 5a) the approved technical conditions for carrying out the registration of visitors in the cash bingo parlor;
- 6) deadline for commencement of activities.

(2) In the case of the operation of a betting activity, the time limit referred to in paragraph (1)(6) shall apply to the commencement of the activity at all betting shops and websites which are specified in the authorisation.

Article 44 (repealed)

Article 45 A permit to organise a fantasy lottery and a fantasy bingo game shall include:

- 1) the name of the gambling entity;
- 2) the name of the game;
- 3) the names of the persons in charge of the gaming entity;
- 4) the area in which the game will be played;
- 5) game time;
- 6) the purpose for which the proceeds are used;
- 7) the planned volume of sales of tickets or cartons;
- 8) deadline for commencement of activities.

Article 46 A permit to organise a promotional lottery or an audiotext lottery shall include:

- 1) the name of the entity organising the lottery;
- 2) the name of the lottery;
- 3) the names of the persons in charge of the entity organising the lottery;
- 4) the area in which the lottery will be held;
- 5) time of holding the raffle;
- 6) deadline for commencement of activities.

Article 47 Licences and permits shall be accompanied by approved gaming or betting regulations.

Art. 48 (1) The entity holding a concession or permit may apply for an extension of the time limit for commencement of the activity specified therein. This deadline may be extended once, for a period not exceeding 6 months.

(2) In the event of failure to commence the activity within the time limit specified in the concession or permit, the concession or permit shall expire in whole or in the part in which the activity has not been commenced.

Article 49 (1) A concession to operate a gaming casino shall be granted for a period of 6 years.

2. The licence for the operation of a money bingo parlour and the licence for the organisation of pari-mutuel betting shall be granted for a period of 6 years.

3. (repealed)

4. A permit to organise a fantasy lottery, a fantasy bingo game, a promotional lottery and an audiotex lottery shall be granted for the duration of the lottery or game, but for no longer than 2 years.

4a. The periods referred to in paragraphs 1, 2 and 4 shall commence on the date specified in the concession or authorisation.

5. The holder of an authorisation referred to in paragraph 2 which expires due to the expiry of the period for which it was granted may apply for its renewal for a period of 6 years at a time.

6. The provisions on the granting of authorisations shall apply mutatis mutandis to an application for the renewal of an authorisation.

Article 49a. The entity holding a concession or permit shall, within 7 days from the date on which such event occurs, be obliged to inform the authority competent for granting the concession or permit of:

- 1) the commencement of the activity covered by the concession or authorisation;
- 2) abandonment of the activity covered by the concession or authorisation;
- 3) interruption of the activity covered by the concession or authorisation;
- 4) resumption of activities after the interruption referred to in point 3.

Article 50 (1) In the event that a concession to operate a casino or a permit to operate a bingo money game room extended pursuant to Article 49 (5) expires, information on their impending expiry shall be published no later than 9 months before the date of their expiry on the website of the office serving the minister responsible for public finance, together with information on free locations in the locality and province.

(2) If it appears from the information referred to in paragraph (1) that there will be no other vacant sites at the expiry of the concession or authorisation, an application for a concession or authorisation shall be submitted within 3 months of the publication of the information referred to in paragraph (1).

Article 51 (1) The authority competent for granting a concession or permit may, at the request of the entity that obtained it, amend the concession or permit.

(2) The amendment referred to in paragraph 1 may concern:

- 1) in the case of a concession to operate a casino or a licence to operate a bingo hall or to organise pari-mutuel betting:
 - a) the location where the games or bets are to be held, except that the original number of betting shops may not be increased as a result of the change of licence,
 - b) the type and minimum and maximum number of cylindrical games, card games, dice games, as well as the minimum and maximum number of slot machine games and the type of bets,

- c) the conditions to be fulfilled by the company, in particular concerning the financial collateral referred to in Article 63,
 - d) approved technical conditions for visitor registration,
 - e) the addresses of the websites used for the placing of bets, except that the original number of such websites may not be increased as a result of the change of authorisation;
- 2) in the case of a permit to organise a fantasy lottery or a fantasy bingo game:
 - a) the name of the gambling entity,
 - b) the names of the persons in charge of the gambling entity,
 - c) the time of the game, with the exception of a reduction in the playing time;
 - 3) in the case of an authorisation to organise a promotional lottery or an audiotele lottery:
 - a) the name of the entity organising the lottery,
 - b) the names of the persons in charge of the entity organising the lottery,
 - c) the time of holding the lottery, except for the reduction of the time of holding the lottery.

(3) An application for the modification of a concession or permit, depending on the scope of the requested modification, shall be accompanied by the documents specified in the provisions relating to the application for their granting, as appropriate.

Art. 52 (1) A change in the structure of the share capital of companies conducting activity in the field of games organised in gaming centres or activity in the field of pari-mutuel 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 share in the share capital shall require notification of the minister responsible for public finance, within 7 days from the date of registration of such changes in the National Court Register.

2. The notice referred to in paragraph 1 shall include:

- 1) the designation of shareholders (members) by name, specifying the value of their shares (interests);
- 2) identification of the purchaser (pledgee) in the event of acquisition (pledge) of shares:
 - a) in the case of commercial companies, by stating the full name and address of the registered office of the company,
 - b) in the case of a natural person, through the provision of personal data concerning that person (name, surname, citizenship, place of residence, type and series and number of identity document, professional experience and education);
- 3) indication of the sources of funds for the acquisition or subscription of shares;
- 4) the number in the National Court Register of the applicant entity, and the number in the National Court Register, in the case of a company referred to in point 2(a).

3. The notice shall be accompanied by:

- 1) a copy of the notarial deed of the company's statutes or articles of association;
- 2) a recent copy of the memorandum or articles of association of the company, in the case of a company as referred to in paragraph 2(2)(a);
- 3) a recent certificate that the person referred to in paragraph 2(2)(b) has not been convicted of an intentional crime or a deliberate fiscal crime in the territory of a Member State of the European Union and a declaration by that person that he or she is not subject to proceedings before the judicial authorities of a Member State of the European Union or of a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area, in respect of offences relating to money laundering and terrorist financing;
- 4) documents confirming the financial status of the company whose shares are being divested and the financial position of the acquirer;
- 5) documents confirming the legality of the means of acquiring the shares (stocks), in particular:
 - a) in the case of the company referred to in sub-paragraph 2(2)(a), a financial statement prepared in a manner prescribed by separate regulations,
 - b) in the case of a person referred to in sub-paragraph 2(2)(b), a certificate of the competent head of the tax office stating that the funds are covered by the disclosed sources of income.

4. (repealed)

Art. 53 (1) Any change in the composition of the management board, supervisory board or auditing committee of companies conducting activity in the field of games organised in gaming centres or activity in the field of pari-mutuel betting, with the exclusion of single-owner State Treasury companies, shall require notification to the minister competent for public finance within 7 days from the date of registration of such changes in the National Court Register.

2. The notification of the change referred to in paragraph 1 shall contain personal data of the new member of the management board, the supervisory board or the audit committee (names, surnames, citizenship, place of residence, type and series and number of identity document, information on education and professional experience).

3. The notification shall be accompanied by a current certificate confirming that the new member of the Management Board, Supervisory Board or Audit Committee has not been convicted of a wilful criminal offence or a wilful fiscal offence in the territory of a Member State of the European Union and a declaration made by him or her that he or she is not subject to proceedings before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area for offences relating to money laundering and terrorist financing.

Article 54 (repealed)

Article 54a. (1) The company referred to in Art.7a.1 shall notify the competent authority for granting the concession or permit about termination of the contract with the representative within 7 days from the date of termination of the contract. In the notification the company shall inform about the place of storage on the territory of the Republic of Poland of the documentation in the Polish language, including the documentation concerning the activity within the scope referred to in Art.6.1-3 or in Art.7.2.

2. The company referred to in Article 7a(1) shall be obliged to appoint a new representative within 2 months from the date of termination of the contract with the existing representative.

3. A change of the representative of the company referred to in Article 7a(1) shall be notified to the authority competent for granting the concession or authorisation within 7 days of the conclusion of the contract with the representative.

4. The notice referred to in paragraph 3 shall be accompanied by:

- 1) a copy of the agreement with the representative;
- 2) the documents certifying that the representative fulfils the conditions laid down in Article 11, Article 12(1) and points (2) and (3) of Article 34(1); points (17) to (19) of Article 35 and points (17) to (19) of Article 36 shall apply mutatis mutandis; where the representative is a natural person, the documents relating to that natural person shall be attached.

5. In the case of a company referred to in Article 7a(1) exercising only the activity referred to in Article 7(2), the documents referred to in point (2) of paragraph 4 shall be attached to the authorisation authority upon request.

Art. 55 (1) The company shall be obliged to inform the authority which granted the licence or permit about any changes made to the company other than those specified in Articles 52 and 53, within 7 days from the date of registration of such changes in the National Court Register, submitting documents confirming that such changes were made.

2. (repealed)

3. A company conducting activity within the scope referred to in Art. 6 subsections 1-3 shall submit to the authority competent for granting the concession or permit, every 2 years, counting from the date of granting the concession or permit, during the term of validity of the concession or permit, documents confirming the fulfilment of conditions specified in Art. 11, Art. 12, Art. 34 subsection 1 points 2 and 3 and Art. 34a. The provisions of Article 35 points 17-21 and Article 36 points 17-21 shall apply accordingly.

Article 55a. The provisions of Articles 52 to 55 shall apply mutatis mutandis to the companies referred to in Article 7a.

Article 56 (1) (repealed)

2. Certificates of no arrears in taxes constituting the income of the state budget and in social security and health insurance contributions shall be deemed up-to-date if they were issued not earlier than one month prior to the date of submission of the application.

3. Certificates that a person has not been convicted of a deliberate crime or a deliberate fiscal offence shall be deemed to be up-to-date if they have been issued not more than 6 months before the date of their presentation.

4. In the case of non-residents who are natural persons who do not hold the nationality of a Member State of the European Union, it is presented:

- 1) appropriate, certified up-to-date certificates that the persons concerned have not been convicted of an intentional crime or a deliberate fiscal crime, issued by the competent authorities of the country of which they are nationals or permanent residents,
- 2) at the request of the licensing or authorising authority, an attestation that those persons have not been convicted of a wilful criminal offence or a wilful fiscal offence in the territory of the Member State of the European Union indicated in the request

- issued no earlier than 6 months before the date of submission.

Art. 57.¹⁵⁾ Documents attached to applications and notices shall be submitted in the form of originals or copies certified as true copies by a notary public, advocate, legal adviser or tax adviser.

Article 57a. Documents drawn up in a foreign language or their copies shall be submitted together with a certified translation into Polish.

Article 57b. (1) Where the submission of certificates evidencing compliance with the conditions referred to in Article 34(1) is required, entities which do not have their registered office or place of residence in the territory of the Republic of Poland shall also submit current documents issued by the competent authorities of the country of their registered office or place of residence relating to:

- 1) the legality of the sources of capital;
- 2) not be in default of payment of dues equivalent to those referred to in Article 34(1)(2) and (3) in that State.

2. In the event that the submission of certificates on the coverage of shares from disclosed sources of income is required, the obligation to present up-to-date documents on the coverage of shares from such sources, issued by the competent authorities of his/her country of residence, shall also apply to a shareholder (partner) who is not resident in the territory of the Republic of Poland.

3. In justified cases, in particular where the law of a Member State of the European Union or of a Member State of the European Free Trade Association (EFTA) party to the Agreement on the European Economic Area does not provide for the documents referred to in paragraphs 1 or 2 to be drawn up, other documents proving the fulfilment of the conditions laid down in Article 34(1) may be submitted instead.

Article 58 The authority granting the concession or permit may summon the entity to which the concession or permit has been granted to remove the identified deficiencies within a specified period of time and notify the authority of the date and manner of their removal.

Article 59 (1) The authority competent to grant a licence or permit shall, by decision, revoke the licence or permit, in whole or in part, in the case of:

- 1) failure to remedy, within the prescribed time limit, a factual or legal state of affairs which does not comply with the provisions regulating the activity covered by the concession or permit, or with the conditions set out in the concession, permit or regulations;
- 2) a flagrant breach of the conditions set out in the concession, permit or regulations, or other conditions set out by law for the performance of the activity for which the concession or permit was granted;
- 3) reduction of the company's share capital below the limit laid down in Article 10(1);
- 4) (repealed)
- 4a) abandonment of the activity covered by the concession or authorisation;
- 4b) an interruption of more than 6 months in the conduct of activities covered by a licence or authorisation subject to quantitative limitations;
- 5) conviction, 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 Agreement on the European Economic Area, of a person who is a shareholder (partner), member of the management or supervisory bodies of the company for an offence related to money laundering and terrorist financing;
- 6) twice being found to have participated in gambling by a person under the age of 18 in the same gaming or betting establishment;
- 7) failure by a company carrying on activities within the scope referred to in Article 6(1) to (3) to demonstrate its compliance with the relevant legislation governing the prevention of money laundering and terrorist financing;
- 8) where a company carrying on an activity within the scope referred to in Article 6(1) to (3) or in Article 7(2) has failed to present its financial statements with an audit report in accordance with Article 55(3) or the audit report presented reveals significant breaches of accounting rules;
- 9) the conduct of the business of a company referred to in Article 7a(1) which is obliged to appoint a representative without a representative for a period of more than 2 months.

(2) Interruptions due to force majeure and its immediate consequences shall not be included in the periods referred to in paragraph 1(4b).

¹⁵⁾As amended by Article 10(11) of the Act referred to in reference 1.

Article 59a. A decision on withdrawal of a concession or authorisation shall be enforceable upon its delivery.

Art. 60 (1) The entity applying for a licence or a permit shall submit to the authority competent to grant them, for approval, the draft regulations of the gambling game being played.

1a. The gambling rules shall lay down the rules of the game and the manner in which the statutory conditions relating to the playing of the game shall be fulfilled.

2. The Gambling Regulations, as well as any amendment thereto, shall be approved by the Minister responsible for public finance, with the exception of paragraph 3.

3. Approval of the rules and regulations of a fantasy lottery, an audiotex lottery, a fantasy bingo game and a promotional lottery, as well as amendments to these rules and regulations, is carried out by the director of the tax administration chamber.

4. The processing of an application for the approval of regulations or amendments thereto shall take place within 6 months from the date of its submission, with the exception of an application for regulations or amendments to the regulations of a promotional lottery or audio-text lottery, as well as amendments to the regulations of a poker tournament, which shall be processed within 2 months from the date of submission of the application.

5. The organiser of a fantasy lottery or a fantasy bingo game referred to in Article 7 (1a) or (1b) shall inform the authority to which it has submitted the notification of any change in the rules of the game no later than 3 days from the date of the change.

Article 61 (1) The gambling regulations, with the exception of paragraphs (2) and (3), shall specify:

- 1) the name of the entity organising the game or tournament;
- 2) the specific terms and conditions of the game or tournament, including the determination of the prizes, time and place of the game or tournament;
- 3) rights and obligations of participants in the game or tournament;
- 4) the procedure and time limits for handling complaints and the procedure and time limit for making claims by participants in the game or tournament;
- 5) the amount of the game or tournament capital to be used to pay out winnings immediately.

2. The rules and regulations for a fantasy raffle or a fantasy bingo game shall specify:

- 1) the name of the game;
- 2) the name of the gambling entity;
- 3) indication of the licensing authority;
- 4) the area in which the game will be held and the place and date of the prize draw;
- 5) the number of tickets or cartons to be sold;
- 6) the price of one ticket or carton;
- 7) the way the game is played;
- 8) the means of ensuring that the game is organised correctly;
- 9) start and end dates for the sale of tickets or cartons;
- 10) a socially useful purpose, in particular charity, for which the proceeds of the game will be used;
- 11) how and when the results will be announced;
- 12) place and date of dispensing of winnings;
- 13) procedure and deadlines for handling complaints and making claims;
- 14) the number and type of tickets intended for prizes and a percentage determination of the value of the tickets in relation to the total price of the tickets or cartons to be sold.

3. The regulations for a promotional lottery or audiotex lottery shall specify:

- 1) the name of the lottery;
- 2) the name of the entity organising the lottery;
- 3) indication of the licensing authority;
- 4) rules for running the lottery;

- 5) the area in which the lottery will be held;
- 6) duration of the raffle;
- 7) the manner of organising the lottery, in particular the place and date of the prize draw;
- 8) how to ensure that the lottery is organised correctly;
- 9) how and when the results will be announced;
- 10) place and date of dispensing of winnings;
- 11) procedure and deadlines for handling complaints and making claims;
- 12) value of the prize pool;
- 13) in the case of a promotional lottery, the start and end date of the sale of goods or other evidence of participation in the promotional lottery.

4. The entity organising gambling games is obliged to ensure that their participants have the opportunity to familiarise themselves with the content of the rules of these games.

Art. 62 (1) In the event of an infringement of the Act or a violation of the provisions of the gaming regulations by a company organising games constituting a state monopoly, the minister competent for public finance shall issue, by way of a decision, an order to remove the infringements or violations found within 30 days of receipt of the decision.

2. The minister responsible for public finances shall inform the minister responsible for state assets of the failure to remedy the identified breaches or deficiencies in a timely manner, providing him with detailed information on the breaches and deficiencies.

3. The minister responsible for state assets shall take action to remedy the violations or deficiencies identified and shall immediately inform the minister responsible for public finances of the action taken.

Art. 63. 1. The entity shall be obliged, within the period specified in the licence or permit, to deposit, in order to ensure the protection of the financial interests of gambling participants and to secure gambling tax liabilities, a financial security in the amount of:

- 1) PLN 1 200 000 - in the case of operating a gaming casino;
- 2) PLN 600 000 - in the case of operating a bingo cash game room;
- 3) PLN 40,000 - in the case of running a betting shop.

2. Financial collateral shall be provided in accordance with the table below:

Number (casinos, lounges or outlets)	Protection multiplication factor
1 to 3	1 security
4 to 6	2 safeguards
7 to 9	3 safeguards
10 to 20	4 safeguards
21 to 30	5 safeguards
31 to 40	6 safeguards

with the proviso that the security multiplier is increased by 1 for every 10 centres started over 40.

2a. In the case of organising pari-mutual betting over the Internet, the entity organising such betting shall be obliged to deposit, within the time limit specified in the authorisation, a financial security of PLN 480 000.

3. Financial security can consist of:

- 1) the provision of bank or insurance guarantees;
- 2) depositing the relevant amount in the bank account designated by the licensing or permit granting authority.
- 3) (repealed)

4. In the guarantees referred to in subsection 3(1), the guarantor undertakes in writing to pay, unconditionally and irrevocably, at any request of the authority granting the concession or licence, the amount of the gaming tax due, together with interest on arrears, and the amount to cover the claims of participants in gambling games - either with the consent of the entity organising them or specified in a valid court ruling.

5. The guarantor may only be a legal person established in the territory of the European Community or in the territory of a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic Area, a branch of a foreign bank and the main branch of an insurance company, conducting banking or insurance activity in the territory of the Republic of Poland, which is authorised to issue bank or insurance guarantees throughout that territory.

6. The amount referred to in paragraph 3(2) shall be deposited in Polish currency.

Art. 64. In the event that the specified or declared amount of the gaming tax has not been paid on time or in the event that a claim has been made in accordance with Art. 63 par. 4, the authority granting the concession or permit may call upon the guarantor to pay or charge the bank account referred to in Art. 63 par. 3 item 2.

Article 65 (1) The financial security shall be released in the event that the gaming tax liability expires or can no longer arise or the time limit within which participants in gaming may make claims against the entity conducting activities within the scope of Article 6 (1) to (3) expires.

(2) The security shall be released on the request of the person who lodged it within 7 days. Amounts accumulated in the account referred to in Article 63(3)(2) shall be returned with interest if the account was interest-bearing.

Art. 66 (1) The entity applying for a permit to organise a promotion lottery or an audiotex lottery shall be obliged to have a bank guarantee of the payment of prizes up to the value of the prizes specified in the regulations of the lottery.

(2) The entity applying for a permit to organise a fantasy lottery or a fantasy bingo game shall be obliged to have a guarantee for the payment of prizes up to the value of the prizes specified in the rules of the lottery.

Art. 67. The minister competent for public finance shall lay down, by way of an ordinance, detailed conditions for financial security, having regard to the necessity to secure the fulfilment of tax obligations and protection of the interests of gambling participants.

Chapter 6

Fees Art.

68. 1. The gambling entity shall pay a fee:

- 1) for the granting of concessions and authorisations;
- 2) (repealed)
- 3) (repealed)
- 4) for the modification of a concession or permit;
- 5) for the registration of a gaming machine, drawing machine or gaming device;
- 6) for the consideration of an application to resolve the nature of the games referred to in Article 2(6).

2. The permit fee shall also be paid in the event of permit renewal.

3. The fees are revenue for the state budget.

4. The collection of the fees referred to in:

- 1) paragraph 1(1) - shall be carried out by the authority granting the concession or permit;
- 2) (repealed)
- 3) paragraph 1(4) - shall be carried out by the authority granting the concession or permit;
- 4) paragraph 1(5) - shall be carried out by the registration authority;
- 5) paragraph 1(6) - shall be made by the authority issuing the decision.

Article 68a. (1) An entity operating a gaming machine, drawing device or gaming device without the required concession, permit or notification shall bear the cost of testing of the devices, conducted by the National Fiscal Administration, in the event that it is confirmed as a result of the testing that the operation of the gaming machine, drawing device or gaming device requires a concession, permit or notification.

(2) The collection of the fee referred to in paragraph 1 shall be carried out by the head of the tax office.

Article 69 (1) Fee for granting:

- 1) concession to operate a gaming casino is 32,000% of the base amount;
- 2) of the licence to operate a cash bingo parlor is 5500% of the base amount;
- 3) of the betting licence is 2000% of the base amount and in addition:
 - a) for each betting shop - 50% of the base amount,
 - b) for the placing of bets over the internet - 2000% of the base amount,
 - c) for any website used to place bets - 5000% of the base amount;
- 4) a permit to organise a fantasy lottery or a fantasy bingo game shall amount to 100% of the base amount, and where the permit concerns games organised within the territory of one province - 50% of the base amount;
- 5) permission to organise a promotional lottery or an audiotex lottery is 10% of the value of the prize pool, but not less than 50% of the base amount;
- 6) (repealed)
- 7) the fee for processing an application to resolve the nature of the games referred to in Article 2(6) and (7) shall be 200% of the base amount.

1a. Fee for the modification of a licence or permit in the event of a change:

- 1) concessions is 400% of the base amount;
- 2) authorisation is 200% of the base amount;
- 3) of the licence for the gaming centre part is 10% of the base amount;
- 4) of the authorisation to organise pari-mutuel betting on each betting shop shall be 10% of the base amount.

2. (repealed)

3. (repealed)

3a. The fee for the registration of a gaming machine, drawing machine or gaming device shall be 50% of the base amount.

4. Fees shall be rounded off to the nearest full zloty in such a way that amounts of less than 50 groszy are disregarded and amounts of 50 groszy or more are increased to the nearest full zloty.

Art. 70 The base amount for a given calendar year is equal to the amount of the average monthly remuneration in the enterprise sector without payments of prizes from profit, in the second quarter of the previous year, announced by the President of the Central Statistical Office in the Official Journal of the Central Statistical Office.

Chapter 7 Gaming tax

Art. 71 (1) The taxpayer of tax on games is a natural person, a legal person or an organisational unit without legal personality which organises gambling games on the basis of a licence granted or a permit granted, excluding promotional lotteries, an entity which organises games covered by a state monopoly and a participant in a poker tournament organised by an entity holding a licence to run a casino.

1a. The taxpayer is also:

- 1) an entity referred to in Article 7(1b), if the value of the jackpot of a lottery or a bingo game exceeds the base amount referred to in Article 70;

2) a non-corporate organisational unit constituting an enterprise in inheritance within the meaning of the Act of 5 July 2018 on succession management of a natural person's enterprise and other facilitations related to succession of enterprises (Journal of Laws of 2021, item 170) in the period from the opening of the inheritance until the date of expiry:

- a) the succession trust or
- b) the right to appoint a successor administrator, if the successor administrator has not been appointed and the notification referred to in Article 12(1c) of the Act of 13 October 1995 on the principles of registration and identification of taxpayers and payers (Journal of Laws of 2022, item 166) has been made.

2. The object of the gaming tax is:

- 1) the organisation of gambling games, with the exception of the organisation of promotional lotteries, lotteries and lottery games referred to in Article 7(1a), and the organisation of poker played in the form of a poker tournament;
- 2) participation in a poker game played in the form of a poker tournament.

3. Gaming tax liability arises from the date of the commencement of gambling. In poker played in the form of a poker tournament, tax liability arises as soon as the player enters the tournament.

4. In the case of betting operators, the tax obligation arises from the date of commencement of the games at the first point or site among the licensed points and sites.

5. Where it is not possible to determine the date on which the tax liability on the organisation of games or the performance of an activity subject to gaming tax arises, the date on which the authorised tax authority established the organisation of games or the performance of that activity shall be deemed to be the date on which the tax liability arises.

Article 72 The gaming tax constitutes revenue for the state budget.

Article 73 (1) The taxable base for the gaming tax shall be:

- 1) in a cash lottery, a tombola and a telebingo game - the sum of the proceeds received from the sale of tickets or other evidence of participation in the game;
- 2) in an audiotex lottery - the income, within the meaning of the provisions on corporate income tax, of the organiser of an audiotex lottery obtained from the lottery;
- 3) in a numbers game, the sum of the stakes paid;
- 4) in pool betting, the sum of the stakes paid;
- 5) in the game of cash bingo, the face value of the playing cards purchased by the gaming entity;
- 6) in the game of fantasy bingo, the face value of the cartons used in the game;
- 7) in cylindrical games, dice and card games, with the exception of poker played in the form of a poker tournament, an amount representing the difference between the sum of the stakes paid and the sum of the winnings paid;
- 8) in poker played in the form of a poker tournament, the amount of the winnings less the amount of the entry fee for the tournament;
- 9) in a slot machine game, the amount representing the difference between the sum of the stakes paid and the sum of the winnings obtained by the participants in the games.

(2) The tax bases for the various types of gambling set out in paragraph (1) shall not be aggregated, in particular the tax base referred to in paragraph (1)(7) shall not be aggregated with the tax base referred to in paragraph (1)(9).

Article 74 The rate of gaming tax is for:

- 1) a fantasy raffle and a fantasy bingo game - 10%;
- 2) cash lottery - 15%;
- 3) the numbers game - 20%;
- 4) cash bingo games, telebingo games, audiotext lotteries and poker played in the form of a poker tournament - 25%;
- 5) slot machine games, cylinder games, dice games, card games, excluding poker played in the form of a poker tournament - 50%;
- 6) betting on sporting animal competitions on the basis of authorisations granted solely for the organisation of such competitions - 2.5%;
- 7) betting other than those referred to in point 6 - 12%.

Article 75 (1) Taxpayers, with the exception of taxpayers in poker played in the form of a poker tournament, shall be obliged, without being summoned, to:

- 1) to submit to the competent head of the tax office tax declarations for gaming tax, according to an established model,
- 2) calculation and payment of the gaming tax to the account of the competent tax office

- for monthly periods, by the 10th of the month following the month to which the settlement relates.

2. Taxpayers organising draw-based games are obliged, without a summons, to calculate and pay the gaming tax to the account of the competent tax office, initially for daily periods.

3. Initial payments of gaming tax for daily periods, hereinafter referred to as "daily payments", shall be made by taxpayers no later than 10 days after the day of the draw.

4. The daily payments made for the accounting month are included in the tax returns and constitute the gaming tax charge.

5. An overpayment of daily payments shown in the tax return shall be settled by the taxpayer with the daily payments for the next tax periods, provided that the taxpayer does not have any tax arrears and current tax liabilities and does not apply for the overpayment to be credited in whole or in part against future tax liabilities.

6. The entity organising a poker tournament is obliged as payer to:

- 1) the submission of gaming tax declarations to the competent head of the tax office,
- 2) calculation, collection and payment of gaming tax to the account of the relevant tax office

- for the tax on poker games played in the form of a poker tournament, on a monthly basis, by the 20th day of the month following the month to which the return relates.

7. The operator of a poker tournament shall pay out winnings less the amount of the gaming tax.

8. The tax liability for gaming tax is assumed in the amount resulting from the tax return, unless the tax authority determines it in a different amount.

9. Taxpayers organising a fantasy lottery or a fantasy bingo game, irrespective of the obligation to submit a tax return, shall be obliged to submit to the competent head of the tax office, drawn up on the basis of the documentation referred to in Article 78(1)(4), a settlement of the financial result of the games organised within 30 days of the end of the game specified in the permit.

Art. 76. The minister responsible for public finance shall lay down, by way of an ordinance, the specimens of the game tax return, taking into account the specific nature of the conduct of particular types of gambling, as well as ensuring the possibility of correctly calculating the amount of the game tax, including explanations on the manner of the legal submission of those declarations, information on deadlines and places for their submission and an instruction that the tax return constitutes the basis for the issue of an enforcement title.

Art. 77. 1. The tax authorities responsible for the tax on games are the head of the tax office and the director of the tax administration chamber.

2. The local jurisdiction of the gaming tax authorities is determined according to the seat of the gambling entity.

3. If the local jurisdiction of the tax authorities cannot be determined in the manner set out in paragraph 2, the Head of the Third Tax Office Warsaw-Śródmieście in Warsaw and the Director of the Tax Administration Chamber in Warsaw shall be the competent authority.

4. At the request of the tax authority referred to in subsections 2 and 3, certain activities: checking, tax inspection, tax proceedings or customs and fiscal control shall be performed, respectively, by the head of the tax office or the head of the customs and fiscal office on whose territory taxable activities are conducted or performed.

5. The Minister responsible for public finances shall specify, by regulation:

- 1) a list of tax offices and tax administration chambers whose heads and directors, respectively, are competent to perform gaming tax tasks, and the territorial scope of their activities, taking into account the number of taxpayers operating in a given area,
- 2) the competent tax office(s) into whose bank account the payment of the gaming tax, daily payments, surcharges and fines or the payment of certain fees referred to in Article 68(1) shall be made, and shall determine the territorial scope of their operation in this respect

- having regard to the need to ensure the efficient collection of gaming tax, daily payments, surcharges and fines and fees.

Chapter 8

Reporting and information

Article 78 (1) Entities conducting gambling activities shall be obliged to keep:

- 1) books:
 - a) dealing in chips and cash money in a gaming casino,
 - b) the circulation of playing cards in a bingo hall,
 - c) operation of the gaming machine;
- 2) records of the tax bases and calculation of the amount of the gaming tax, according to a fixed formula, in gambling games, excluding promotional lotteries;
- 3) a register of tips in the gambling casino, according to an established formula;
- 4) documentation allowing for the settlement of the financial result of an organised lottery or bingo game.

(2) The minister responsible for public finance shall determine, by way of an ordinance, the conditions for keeping the books, records and register referred to in subsection (1), and the templates of the records and register referred to in subsection (1)(2) and (3), and the scope of the documentation referred to in subsection (1)(4), in order to establish the tax base and calculate the amount of taxes due, taking into account the specificity of the conduct of particular types of gambling games.

Art. 79. 1. Entities organising gambling games and conducting activities in this scope are obliged to provide, at the request of the minister competent for public finance, information on their operation.

(2) Entities organising and conducting activities in the field of gambling are obliged to submit, by the 21st day of the month following each calendar quarter, to the minister responsible for public finance or the director of the chamber of fiscal administration responsible for granting the licence, a compilation of economic and financial data on the activities, with particular emphasis on turnover, financial result, economic indicators, and in particular the employment indicator, as well as statistical indicators obtained by these entities.

(3) The minister responsible for public finance shall determine, by way of an ordinance, the manner of transmitting and the detailed scope of the data referred to in subsections (1) and (2), taking into account the need to monitor the correctness of the conduct of activities on the basis of the licences and permits issued and the shaping of the gambling policy.

Chapter 9

Surcharges

Article 80 (1) In games covered by the state monopoly, surcharges shall be established in the amount of:

- 1) 25% of the stake, the price of a ticket or other evidence of participation - in numbers games;
- 2) 10% of the stake, the price of the ticket or other evidence of participation in the game - in cash lotteries and telebingo.

2. The establishment of the surcharge referred to in paragraph 1 shall be mentioned in the rules of the game.

3. The surcharges referred to in paragraph 1 do not constitute income within the meaning of the provisions on corporate income tax.

Article 81 The authorities competent for surcharges are the heads of tax offices and directors of tax administration chambers competent for the tax on games.

Article 82 Entities organising the games referred to in Article 80 (1) shall be obliged to:

- 1) to submit information on surcharges to the competent head of the tax office, according to a prescribed model,
 - 2) calculation, collection and payment of the surcharge to the account of the competent tax office
- for the periods and on the dates specified for making gaming tax payments in the game.

Art. 83. The head of the tax office referred to in Art. 82 item 2 shall transfer the amounts of the surcharges paid to the account of the Fund for the Development of Physical Culture, the Fund for the Promotion of Culture, the Fund for Solving Gambling Problems and the Fund for Supporting the Development of Civil Society, in the amount specified in Art. 86 section 3, Art. 87 section 3, Art. 88 section 3 and Art. 88a section 4, within 14 days from the date of their payment.

Art. 84 The minister competent for public finance shall lay down, by way of an ordinance, the form of the information referred to in Article 82(1), taking into account the specific nature of the conduct of particular types of games and ensuring control of the amount of payments made, providing explanations on the manner of correct filing of such information, including deadlines and places for its filing, and an instruction that the information constitutes the basis for the issue of a writ of execution.

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

Art. 86. 1. A Physical Culture Development Fund shall be established, the administrator of which shall be the minister responsible for physical culture.

2. The Physical Culture Development Fund is a state special purpose fund.

3. The revenues of the Physical Culture Development Fund are:

- 1) 75% of the proceeds of the surcharge referred to in Article 80(1);
- 2) funds constituting the costs of the National Health Fund referred to in Article 117(1)(4b) of the Act of 27 August 2004 on healthcare services financed from public funds (Journal of Laws of 2021, item 1285, as amended).¹⁶⁾

4. Expenditure of the Physical Culture Development Fund is intended for the reconstruction, renovation and investment subsidy of sports facilities, the development of sport among children, young people and the disabled, the development of social tourism that promotes physical activity in society and the tasks defined in the public health legislation on physical activity.

5. The costs of servicing the Fund for the Development of Physical Culture are covered by this Fund.

6. The minister in charge of physical culture, in agreement with the minister in charge of public finance, the minister in charge of health and the minister in charge of tourism, shall specify, by way of an ordinance, detailed conditions for obtaining co-financing for the implementation of the tasks referred to in paragraph 4, the procedure for submitting applications and transferring funds, taking into account the rationality and continuity of the financing of tasks and control of the manner in which the funds are spent.

Art. 87. 1. A Fund for the Promotion of Culture shall be established, which shall be administered by the minister in charge of culture and national heritage protection.

2. The Cultural Promotion Fund is a state special purpose fund.

3. The revenue of the Cultural Promotion Fund shall be 20% of the proceeds of the surcharge referred to in Article 80(1).

4. Expenditure of the Cultural Promotion Fund is used to promote or support:

- 1) national and international artistic endeavours, including those of an educational nature;
- 2) literary creation and periodicals and activities to promote the culture of the Polish language and the development of readership, support for cultural magazines and low-volume literature;
- 3) activities for the protection of Polish national heritage;
- 4) creators and artists, including in the form of social assistance;
- 5) (repealed)
- 6) tasks carried out as part of projects, including investment projects and projects co-financed by European and international funds, in the field of culture and the protection of national heritage;
- 7) (repealed)
- 8) repayment of multiannual financial obligations and related additional charges incurred by cultural institutions for which the organiser is the minister competent for culture and national heritage protection, serving to implement the promotion and support investments referred to in points 1-6.

5. The Disposer of the Cultural Promotion Fund shall transfer annually, by 30 March of the following calendar year, no less than 5% of the revenue referred to in paragraph 3 to the Polish Film Institute for the performance of the tasks of that Institute.

¹⁶⁾ Amendments to the uniform text of the aforementioned Act were announced in the Journal of Laws of 2021, item 1292, 1559, 1773, 1834, 1981, 2105, 2120, 2232, 2270, 2427 and 2469 and from 2022, items 64, 91 and 526.

5a. The funds of the Cultural Promotion Fund shall be earmarked in accordance with the principles set out in Chapter 3, Section 4 of the Act of 4 February 1994 on Copyright and Related Rights (Journal of Laws of 2021, item 1062) to subsidise the payment of remuneration for the lending by public libraries of copies of works referred to in Article 28(4) of that Act.

6. The costs of operating the Cultural Promotion Fund are covered by the resources of this Fund.

7. The minister in charge of culture and national heritage protection, in agreement with the minister in charge of public finance, shall determine, by way of an ordinance, detailed conditions for obtaining co-financing for the implementation of the tasks referred to in section 4, the procedure for the submission of applications and the transfer of funds, taking into account social priorities and the need to ensure continuity of the tasks implemented, as well as the principles and scope of providing information on the source of the subsidies.

Art. 88. 1. There shall be created a Fund for Solving Gambling Problems, the disposer of which shall be the minister competent for health.

2. The Problem Gambling Resolution Fund is a state earmarked fund.

3. The revenues of the Gambling Resolution Fund are:

- 1) 1% of the proceeds of the surcharge referred to in Article 80(1);
- 2) funds constituting the costs of the National Health Fund referred to in Article 117(1)(4c) of the Act of 27 August 2004 on healthcare services financed from public funds.

4. The expenditure of the Gambling Resolution Fund is exclusively for:

- 1) carrying out information and education activities and the preparation of specialised expert reports, reports, and reports on issues relating to gambling addiction or other addictions that do not involve addiction to psychoactive substances;
- 2) developing and implementing new methods of prevention and tackling problems arising from addiction to gambling or other non-psychoactive substance addictions;
- 3) Providing financial assistance to institutions and associations carrying out tasks related to solving problems arising from gambling addiction or other addictions that do not constitute addictions to psycho-active substances, including drawing up an assessment of the prevalence and risk of pathological gambling;
- 4) carrying out activities aimed at improving the quality of prevention and treatment programmes, as well as enhancing the professional competence of treatment professionals in order to increase the effectiveness and accessibility of treatment for gambling addiction or other non-psychoactive substance addiction for addicts and their relatives;
- 5) tasks set out in public health legislation.

5. The costs of servicing the Gambling Resolution Fund are covered by this Fund.

6. The minister in charge of health matters, in agreement with the minister in charge of public finance, shall determine, by way of an ordinance, the detailed conditions for obtaining subsidies for the implementation of the tasks referred to in section 4, the procedure for the submission of applications and the transfer of funds, taking into account social priorities and the need to ensure continuity of the tasks implemented, as well as the principles and scope of informing about the source of the subsidies.

Article 88a. (1) A Civil Society Development Support Fund shall be established, the disposer of which shall be the Chairman of the Committee for Public Benefit, referred to in Article 34a section 1 item 1 of the Act of 24 April 2003 on public benefit activity and voluntary work (Journal of Laws of 2020, item 1057 and of 2021, item 1038, 1243, 1535 and 2490).

2. The Civil Society Development Support Fund is a state special purpose fund.

3. The aim of the Civil Society Development Support Fund is to support civil society on the path to comprehensive development by implementing systemic solutions to strengthen and improve the quality of the entire non-governmental sector.

4. The revenue of the Civil Society Development Support Fund shall be 4% of the proceeds of the surcharge referred to in Article 80(1).

5. The expenditure of the Civil Society Development Support Fund is exclusively for:

- 1) activities aimed at the preparation and implementation of systemic solutions to strengthen and improve the quality of the entire non-governmental sector or its significant parts (branches, environments);
- 2) supporting the development of organisation agreements, cooperation platforms, representation of the non-governmental sector organisation community;
- 3) supporting the statutory activities of non-governmental sector organisations;
- 4) institutional development of the organisations, including: building a stable basis for their continued operation, creating forward-looking action and financing plans, raising the standards of the organisation's work and management.

6. The costs of servicing the Civil Society Development Support Fund are covered by this Fund.

7. The Chairman of the Committee for Public Benefit shall determine, by way of an ordinance, the detailed conditions for obtaining co-financing for the implementation of the tasks referred to in paragraph 5, the procedure for the submission of applications and the transfer of funds, taking into account social priorities and the need to ensure continuity of the tasks implemented.

Chapter 10

Financial penalties

Article 89 (1) A fine shall be imposed on:

- 1) organising gambling without a licence, without a permit or without making the required notification;
- 2) organising gambling games on the basis of a concession granted, a licence granted or a notification made, who contravenes the conditions of the approved regulations, the concession granted, the licence granted or the notification made or operates games on gaming machines, a drawing device or gaming equipment without the required registration of the gaming machine, the drawing device or the gaming equipment;
- 3) the dependent owner of premises where unregistered gaming machines are located and where catering, retail or service activities are carried out;
- 4) the holder in his own right of the premises in which the unregistered gaming machines are located and in which the catering, commercial or service activity is carried out, provided that the premises are not subject to dependent possession;
- 5) a payment service provider who does not comply with the prohibition referred to in Article 15g;
- 6) a participant in a gambling game operated without a licence, without a permit or without a notification;
- 7) telecommunications undertaking that has not fulfilled its obligations under Article 15f(5);
- 8) arranging a gambling game, the operation of which is a state monopoly.

2. The provision of paragraph (1)(2) shall not apply to natural persons who organise gambling games.

3. Irrespective of the pecuniary penalty imposed on the entrepreneur referred to in sub-paragraph 1(1), the head of the customs and revenue office may impose a pecuniary penalty on persons performing managerial functions or who are members of the management bodies of legal persons or organisational units without legal personality which organise gambling games without a concession, permit or notification.

4. The amount of the fine imposed in the cases referred to:

- 1) in paragraph 1(1) shall be:
 - a) in the case of gaming on slot machines - PLN 100,000 per machine,
 - b) for games other than those referred to in points a and c - 5 times the fee for the issue of a concession or permit,
 - c) in the case of games arranged without the required notification - up to PLN 10,000;
- 2) in paragraph 1(2) shall be:
 - a) in the case of games organised on the basis of a concession or permit - up to PLN 200 000,
 - b) in the case of games organised on the basis of a notification - up to PLN 10,000;
- 3) in subsections 1(3) and 1(4) - shall amount to PLN 100 000 for each machine;
- 4) in paragraph 1, point 5 - shall be up to PLN 250 000;
- 5) paragraph 1(6) - shall amount to 100% of the winnings obtained, not reduced by the amounts of stakes paid;
- 6) in paragraph 1, point 7 - shall be up to PLN 250 000;
- 7) in paragraph 1, point 8 - shall be up to PLN 500 000;
- 8) in paragraph 3 - shall be up to PLN 100 000.

5. The provision of subsection (1)(6) shall not apply to participants in promotional lotteries, audiotex lotteries, phantom lotteries and phantom bingo games.

Article 90 (1) A fine shall be imposed by decision:

- 1) the head of the customs and tax office on whose territory a gambling game is organised or an unregistered machine is located - in cases referred to in Article 89(1)(1)-(4), (6) and (8) and (3);
- 2)¹⁷⁾ the head of the customs and tax office competent to conduct audit activities designated in regulations issued on the basis of Article 100b(6) of the Act of 16 November 2016 on the National Fiscal Administration (Journal of Laws of 2021, item 422, as amended¹⁸⁾) - in cases referred to in Article 89(1)(5) and (7).

1a. When determining the amount of the fine referred to in Article 89(3), the head of the customs and tax office shall take into account the scale of the activity conducted and the duration of the infringement.

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

- 1) (1)(c), (2) and (8), the head of the customs and revenue office shall take into account the financial situation of the entity subject to the penalty, the scale of its activities and the duration of the infringement;
- 2)¹⁹⁾ points 4 and 6, the head of the customs and tax office shall take into account the number of individual users to whom the telecommunications undertaking or the payment service provider directly or indirectly provides its services, the technical possibilities available to perform the obligation referred to in Article 15f(5) or Article 15g, and the time during which the obligation was not performed;
- 3) point 7, the head of the customs and revenue office shall take into account the scale of the activity and the duration of the infringement.

(2) The fine shall be paid within 7 days of the date on which the decision becomes final.

Article 90a.²⁰⁾ The body appealing against the decision of the head of the customs and fiscal office imposing the financial penalty referred to in Article 90(1) shall be the director of the chamber of fiscal administration competent with respect to the seat of the head of the customs and fiscal office which issued the decision at first instance.

Article 91. the provisions of the Act of 29 August 1997 shall apply accordingly to financial penalties. - Tax Ordinance.

Article 91a. The provisions of Article 21a of the Act of 6 March 2018 shall not apply to the fines specified in Article 89. - Entrepreneurs' Law.

Chapter 11

Amendments to existing legislation

Articles 92 to 116

(omitted)

Chapter 12

Transitional and adaptation provisions

Art. 117. 1. The licences granted before the date of entry into force of this Act for the organisation and operation of games and betting shall remain valid until their expiry.

(2) Gaming and betting regulations approved before the date of entry into force of the Act shall remain valid until they expire.

Article 118 Proceedings initiated and not concluded before the date of entry into force of the Act shall be subject to the provisions of the Act, unless otherwise provided by the Act.

Article 119. the amount of the share capital of companies organising games in gambling casinos and bingo money parlours and organising pari-mutuel betting established before the date of entry into force of the Act under the existing provisions shall not need to be supplemented to the amounts specified in Article 10, paragraph 1 until the expiry or amendment of the permit.

Article 120. 1. Professional certificates issued before the date of entry into force of the Act and other certificates recognised as equivalent to professional certificates on the basis of previous provisions shall remain valid until their expiry.

(2) Persons required to hold a professional certificate under the Act shall be required to obtain one within 4 months of the date of entry into force of the Act.

¹⁷⁾ As amended by Article 10(12)(a) of the Act referred to in reference 1.

¹⁸⁾ Amendments to the uniform text of the aforementioned Act were announced in the Journal of Laws of 2021, item 464, 694, 802, 815, 954, 1003, 1005, 1718, 2076 i 2105.

¹⁹⁾ As amended by Article 10(12)(b) of the Act referred to in reference 1.

²⁰⁾ As amended by Article 10(13) of the Act referred to in reference 1.

Article 121. Article 36 (5) of the Act referred to in Article 144 shall apply to the expiry, due to failure to commence operations, of authorisations granted before the date of entry into force of this Act.

Art. 122. 1. The minister competent for public finance shall announce, within 7 days from the date of entry into force of the Act, the information referred to in Article 33, paragraph 1, concerning the applications submitted and not processed by the date of entry into force of the Act.

(2) In the event that the permit to conduct activities in the field of games played in a casino or a prolonged permit to conduct activities in the field of cash bingo games expires no earlier than 6 months and no later than 9 months from the date of entry into force of the Act, the minister responsible for public finance shall announce the information referred to in Article 50(1) within 7 days from the date of entry into force of the Act. Article 50(2) shall apply accordingly.

Art. 123 (1) The amount of financial security of entities organising games in gambling casinos and bingo money parlours as well as those organising pari-mutuel betting established before the date of entry into force of the Act pursuant to the hitherto provisions shall not need to be supplemented up to the amounts specified in Art. 63 (1) until the expiry or amendment of the permit.

(2) Financial collateral provided by the entities referred to in paragraph (1) in accordance with authorisations granted before the date of entry into force of this Act shall not need to be adjusted to the conditions set out in Article 63 (4) to (6) until the authorisation expires or is amended.

Article 124 For the determination of the fees referred to in Article 69, in 2010 a base amount equal to the amount of the average monthly remuneration in the enterprise sector without profit sharing in the second quarter of 2009 shall be adopted.

Art. 125 (1) An entity which is a payer of tax on games of cash bingo under the previous regulations shall perform the obligations to settle the tax collected before the date of entry into force of the Act and to submit the related documents in accordance with the previous regulations, with the proviso that the annual calculation of the tax collected for 2010 shall be submitted within 2 months of the date of entry into force of the Act.

(2) The gaming entity in a gaming casino shall settle the gaming tax liability arising prior to the date of entry into force of the Act in respect of poker, in which participants play against each other and the casino organises the game, in accordance with the current provisions.

Art. 126. 1. The Physical Culture Development Fund referred to in Art. 86 (1) shall assume the rights and obligations of the Physical Culture Development Fund established under the Act referred to in Art. 144.

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

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

Article 127. 1. The Culture Promotion Fund referred to in Article 87 (1) shall succeed to the rights and obligations of the Culture Promotion Fund established under the Act referred to in Article 144.

(2) The closing balance sheet of the Cultural Promotion Fund established under the Act referred to in Article 144 shall become the opening balance sheet of the Cultural Promotion Fund referred to in Article 87(1).

(3) The financial plan for 2010 of the Cultural Promotion Fund established by the Act referred to in Article 144 shall become the financial plan of the Cultural Promotion Fund referred to in Article 87(1).

Article 128 (1) Proceedings for granting permission to organise an audiototele lottery initiated before the date of entry into force of the Act at the request of an entity other than a limited liability company or a joint-stock company shall be discontinued.

(2) The applicant may, within 2 months from the date of entry into force of the Act, supplement the application submitted before the date of entry into force of the Act for permission to organise a promotional lottery or audiototele lottery. If the application is not supplemented within the deadline, the proceedings shall be discontinued.

Art. 129. 1. Operations in the field of low-value slot machine games and slot machine games operated in slot machine parlours on the basis of licences granted before the date of entry into force of this Act shall be conducted, until the expiry of those licences, by the entities to which they were granted, in accordance with the hitherto provisions, unless the Act provides otherwise.

(2) Proceedings for the granting of licences for the operation of low-value slot machine games and slot machine games organised in slot machine parlours, initiated and not concluded before the date of entry into force of the Act, shall be discontinued.

(3) Low stake slot machine games are games on mechanical, electromechanical and electronic devices for winnings in cash or in kind, where the value of a single win cannot be higher than PLN 60 and the value of the maximum stake for participating in one game cannot be higher than PLN 0.50.

Article 130 (1) The amount of share capital of a company carrying on the activities referred to in Article 129 (1), if the authorisation granted is for carrying on:

- 1) of a gaming arcade - may not be less than PLN 2,000,000;
- 2) low stake slot machine games - may not be less than PLN 800,000.

(2) The amount of the share capital of companies carrying out the activities referred to in Article 129, paragraph 1, established before the date of entry into force of the Act on the basis of the existing provisions shall not need to be supplemented to the amounts specified in paragraph 1 until the authorisation is amended due to a change in the company's share capital structure in accordance with Article 52.

Article 131 Article 11 and Article 12 shall apply mutatis mutandis to the entities referred to in Article 129(1).

Article 132 (1) Article 24, Article 25(1) to (7), Article 26, subject to Article 120(2), and the provisions issued on the basis of Article 25(8) shall apply to the obligation to hold and issue professional certificates to persons performing a function or occupying a position involving the obligation to supervise or directly conduct low-value-prize slot machine games or slot machine games operated in amusement arcades.

(2) The provisions of the Act shall apply to the professional certificate fees and examination fees, except that the examination fee in the case of an inspector in a slot machine arcade and a person supervising low-value slot machine gaming points shall be 55% of the base amount.

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

(2) Article 27 (4) shall apply mutatis mutandis to the person authorised by the operator of low-value slot machine games and the person in charge of catering, trade or service activities on the premises, as well as the person in charge of a slot machine gaming hall and the person authorised by him.

Art. 134. slot machine games operated in amusement arcades and low-value slot machine games shall be subject to the prohibition on advertising and promotion and information on sponsorship laid down in Art. 29. The provision of Art. 29 (5) shall apply accordingly.

Article 135.1 The permits referred to in Article 129, section 1 may be amended, under the rules set out in the Act for amendment of concessions and permits granted to entities conducting activities within the scope specified in Article 6, sections 1 to 3, by the body competent to grant the permit on the day preceding the date of entry into force of the Act, subject to sections 2 and 3. The provisions of Article 56 and Article 57 shall apply accordingly.

(2) A variation of a licence may not include a change of gaming venues, with the exception of a reduction in the number of low-value slot machine gaming outlets.

2a. The authorisations referred to in Article 129(1) may not be renewed.

(3) In proceedings for granting permission for a change in the structure of the share capital and for a change in the composition of the management board or the supervisory board of a company conducting low-prize machine gaming, the director of the chamber of fiscal administration may not verify the fulfilment of the conditions set out in the Act if their fulfilment has been ascertained by the minister responsible for public finance in connection with the applicant's application for the granting of a permit or permission by that minister and the facts have not changed.

Article 136 (1) Financial collateral provided by the entities referred to in Article 129 (1) in accordance with authorisations granted before the date of entry into force of the Act shall not require adjustment to the conditions set out in Article 63 (4) to (6) until the authorisation is amended as regards the conditions relating to the financial collateral.

(2) Where the authorisation is amended as regards the conditions relating to the financial security, the entity referred to in Article 129(1) shall, within the time limit specified in the amended authorisation, provide a financial security in accordance with the principles set out in Article 63 in the amount of:

- 1) PLN 600,000 - in the case of operating a gaming arcade on slot machines;
- 2) PLN 4,000 - in the case of a low stake slot machine gaming point.

Art. 137. Article 61 (1) and (4) shall apply mutatis mutandis to the gaming regulations referred to in Article 129 (1), except that the amount of capital allocated for immediate payment of winnings shall not be specified in the gaming regulations for low-prize slot machines. The competent authority to approve the gaming regulations and any amendments thereto shall be the authority competent to grant the licence on the day preceding the date of entry into force of the Act.

Article 138 (1) (repealed)

2. Articles 58 and 59 shall apply mutatis mutandis to the entities referred to in Article 129(1), except that the competent authority shall be the authority competent to grant the authorisation on the day before the date of entry into force of the Act.

3. The authority referred to in paragraph (2) shall, by decision, revoke the permit in the event that it is found that the low-value slot machine allows gaming for winnings higher or the use of stakes higher than those provided for in Article 129(3).

Art. 139 (1) Taxpayers operating low-value slot machine games shall pay gaming tax in a lump sum of PLN 2,000 per month on games operated on each machine.

2. Gaming tax on games of slot machines operated in amusement arcades shall apply the rate of tax set out in Article 74(5).

3. The jurisdiction of the tax authorities shall be determined in accordance with the previous provisions. The provision of Article 77 (3) shall apply accordingly.

4. In the event that a low stake slot machine is moved during a month that is a settlement period to a point located within the local jurisdiction of another authority that granted a permit to operate low stake slot machines, the local jurisdiction is that of the tax authority within whose local jurisdiction the machine is located on the last day of that month.

Article 140 (1) The entities referred to in Article 129 (1) shall keep their accounts in accordance with the provisions on accounting.

2. The entities referred to in Article 129(1) shall keep the gaming machine operation books referred to in Article 78(1)(1)(c) and the records referred to in Article 78(1)(2).

3. The entity referred to in Article 129(1), which operates a slot machine gambling hall, shall keep a book on the turnover of tokens and cash money in the slot machine gambling hall.

4. The provisions issued pursuant to Article 78(2) concerning the book of dealing in chips and cash money in a casino shall apply mutatis mutandis to the book referred to in paragraph 3.

Article 141 With regard to organising in accordance with Articles 129 to 140:

- 1) slot machine games in arcades,
- 2) low stake slot machine games in low stake slot machine gaming points - Article 89(1)(2)

does not apply.

Art. 142 (1) A person who manages a catering, commercial or service activity on the premises where a low stake slot machine is located is obliged to notify in writing the head of the customs and tax office having jurisdiction over the location of the premises of the placement of a gaming machine on the premises - prior to its commissioning.

(2) Whoever, contrary to the obligation specified in subsection (1), fails to notify the head of the customs and tax office of the placement of a gaming machine on the premises shall be subject to the penalty of a fine for a fiscal offence.

Art. 143. Until the date of entry into force of the executive regulations issued on the basis of the authorisations specified in the Act, but not longer than for 6 months from the date of entry into force of the Act, the existing executive regulations issued on the basis of the repealed authorisations specified in the Act referred to in Art. 144 shall remain in force.

Chapter 13

Final provisions

Article 144 The Act of 29 July 1992 on Games and Mutual Betting (Journal of Laws of 2004, item 27, as amended²¹⁾), with the exception of Article 14, Article 15b(1), insofar as it relates to cash bingo cards, paragraphs 2, 4, 4a and 5, Article 15d, Article 16(2) and (3), Article 18(1), (2), (4) and (5), Article 22 and Article 23, shall be repealed.

Article 145. the Law shall enter into force on the first day of the month following the lapse of one month from the day of its promulgation²²⁾, except:

- 1) Article 95, as regards Article 21(1)(6),
- 2) Articles 102, 106(1) and (4)(a), 111 and 116(4)

- which shall enter into force six years after the first day of the month following the month of publication.

²¹⁾ Amendments to the uniform text of the aforementioned Act were announced in the Journal of Laws of 2004, item 2703, of 2005, item 1111 and 1479, of 2007, item 331 and 1380, and of 2009, item 97 and 1323.

²²⁾ The law was promulgated on 30 November 2009.