

Lottery and Gambling Fee and Tax

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The lotteries and gambling fee and tax apply to certain entities, i.e., the areas of gambling and lottery organisation and the provision of gambling services. The gambling and lottery tax shall be paid by a capital company which has received a special permit (licence) in the Lotteries and Gambling Supervision Inspection in accordance with the procedures laid down in law for the organisation of lotteries or the necessary licences for the organisation of the relevant gambling.

Gambling tax object



The object taxable with the gambling tax is a gambling organiser - a capital company, a gambling premises and gambling devices.

Gambling tax rates:



Gambling tax rates:

roulette (a cylindrical game) – for each gambling table attached to the rotating device of roulette – EUR 28 080;

card and dice games – for each table – EUR 28 080;

gambling machines - for each gambling place of each gaming machine – EUR 5172;

success game by phone – 15% of the revenue from organisation of this game.;

betting and wager – 15% of the revenue from organisation of this game.;

bingo – 10% of the revenue from the organisation of this game;

gambling, which is organised via telecommunications, irrespective of the type of game – 10% of the revenue from the organisation of this game.

Specific gambling tax rules introduced in relation to the spread of COVID-19



Norm included in the [Law on the Suppression of Consequences of the Spread of COVID-19 Infection](#)

During 2020 and 2021, when the state of emergency has been declared and a prohibition to organise gambling in gambling premises (gambling rooms and casinos) has been imposed, the gambling tax for each gaming premise and gambling table of the gaming machine shall be calculated in proportion to those calendar days of the month on which the organisation of gambling was permitted.

Lottery tax object [🔗](#)



The object taxable with the lotteries tax is the revenue from the sale of tickets, which are adjusted depending on the size of the prize fund and the type of lottery.

Lottery tax rates [🔗](#)



Lottery tax rates:

lotteries – 10%;

instant win game – 10%.

Gambling fee rates [🔗](#)



The gambling fee shall be paid for issuing or re-registration of a gambling licence for organisation of gambling on gaming machines, bingo, roulette (cylindrical games), card games, dice games, betting, wager, and games of chance via the telephone, as well as for issuing or re-registration of a gambling premises licence.

Gambling fee rates for the organisation of gambling:

for issuing of a gambling licence (including issuing of a gambling licence if gambling is also organised via electronic communications services) - EUR 427 000, for re-registration of a gambling licence (yearly) – EUR 37 000.

for issuing of a gambling licence if gambling is only organised via electronic communications services (interactive gambling) shall be EUR 200 000, for re-registration of a gambling licence (yearly) – EUR 37 000.

for issuing or re-registration of a gambling premises licence which gives the right to organise gambling on specific gambling premises (in a casino, a gambling room, a bingo room, or a place where bets or wager stakes are accepted) shall be as follows:

- for a casino - EUR 30 000;
- for a gambling room or a bingo room - EUR 4500;
- for a place where bets or wager stakes are accepted - EUR 2000.

Gambling fee rates for the provision of gambling services



Gambling fee rates for the provision of gambling services:

for issuing a licence for the provision of gambling services if more than 25 gambling equipment units, including card game, dice game and roulette (cylindrical game) tables, lottery drawing machines are used throughout the year in the provision of gambling services – EUR 400 000, for re-registration of such a licence for the provision of gambling services (yearly) - EUR 400 000;

for issuing a licence for the provision of gambling services if 25 or less gambling equipment units, including card game, dice game and roulette (cylindrical game) tables, lottery drawing machines are used throughout the year in the provision of gambling services – EUR 120 000, for re-registration of such a licence for the provision of gambling services (yearly) - EUR 120 000

Lottery fee rates



Lottery fee rates:

for issuing of a special permit (licence):

- for national lotteries - for each calendar year - EUR 14 230;
- for local lotteries - for each calendar year - EUR 720;
- for national instant win games - for each lottery - EUR 1000;
- for local instant win games - for each lottery - EUR 720;
- for local one-off lotteries - for each lottery - EUR 35;

for issuing of a new series of instant win game tickets (starting from the second series) the state fee is EUR 720.