

LAW

of 29 July 1992

on games and mutual wagering⁽¹⁾

(uniform text)

Chapter 1

General provisions

Art. 1.⁽²⁾ The law defines the terms of organisation and the principles for pursuing economic activity within the scope of chance games, mutual wagering, slot machine games and slot machine games with low prizes.

Art. 2. 1.⁽³⁾ Chance games are these games where the prize is either money or awards and where the final result particularly depends on chance and the terms of which are stipulated in individual regulations. Among these games are the following:

- 1) number games where the main prize is won by choosing the correct numbers, signs or other marks and the amount of prizes depends solely on the total amount of the pre-paid stakes,
- 2) cash lotteries where participation is conditioned by the purchase of a special ticket or other participation receipt and the entity that organises the lottery offers only cash prizes,
- 2a)⁽⁴⁾ video lotteries that are organised in the video terminal networks that are connected with a central reporting and monitoring system, participants must purchase a ticket or other participation receipt and they can choose numbers, signs or other marks and the entity that organises the video lottery offers only cash prizes,
- 2b)⁽⁵⁾ telebingo, where participation is conditioned by the purchase of a participation receipt that contains the random sets of numbers or signs from the pre-defined sets of numbers or signs; the game is held nationwide with a drawing of lots which is broadcasted on television and the entity that organises the game offers cash prizes or awards;
- 3) award lotteries, where participation is conditioned by the purchase of a lottery ticket or other participation receipt and the entity that organises the video lottery offers only awards;
- 4) cylindrical games, where participation is conditioned by choosing the numbers, signs or other marks and the amount of a prize depends on the pre-determined stake-winnings ratio and where the result of the game is determined by means of a rotary device,
- 5) card games: black jack, poker, baccarat,
- 5a)⁽⁶⁾ dice games,
- 6)⁽⁷⁾ (deleted),
- 7) cash bingo, where participation is conditioned by the purchase of random sets of numbers and the entity that organises the game offers only cash prizes, the amount of which depends on the total amount of the pre-paid stakes,
- 8) raffle bingo, where participation is conditioned by the purchase of the random sets of numbers and the entity that organises the game offers only awards,

- 9) ⁽⁸⁾ promotion lotteries, where participation is conditioned by the purchase of the goods, services or other participation receipt and this way the participation in the lottery is non-payable and an entity that organises the game offers cash prizes or awards,
- 10) ⁽⁹⁾ audiotele lotteries, where participation is conditioned by the payable phone connection and the entity that organises the game offers cash prizes or awards,

2. Mutual wagering shall mean betting for cash winnings that are determined by guessing:

- 1) the results of a sports competition, in which the competitors are either people or animals, the participants pay stakes and the amount of the prize depends on the total amount of the pre-paid stakes – totalizator systems,
- 2) the occurrence of different events, where the participants pay stakes and the amount of the prize depends on the stake-winnings ratio that is agreed between the bookmaker and a stake payer – bookmakings services.

2a. ⁽¹⁰⁾ Slot machine games are these games that are played with the use of mechanical, electromechanical and electronic devices and the prizes are either cash or awards.

2b. ⁽¹¹⁾ Slot machine games with low prizes are these games that are played with the use of mechanical, electromechanical and electronic devices and the prizes are either cash or awards, where the single winnings cannot exceed 15 euro, and the amount of the maximum stake for the participation in a single game cannot exceed 0,07 euro. The equivalents of 15 euro and 0,07 euro are determined according to the purchase rate that is announced by the National Bank of Poland as of the last day of the preceding calendar year.

3. ⁽¹²⁾ The minister responsible for the public finance determines by means of a decision, whether a given chance game, mutual wagering, a slot machine game or a slot machine game with low prizes having the characteristics set out in paragraphs 1, 2, 2a and 2b is a chance game, mutual wagering, a slot machine game or a slot machine game with low prizes within the meaning of the Law.

court decrees

theses from documentation

official writs

Art. 3. ⁽¹³⁾ The organisation and conduct of the economic activity within the scope of chance games, mutual wagering, slot machine games or slot machine games with low prizes is allowed exclusively on the principles stipulated in the Law.

Art. 4. 1. ⁽¹⁴⁾ The conduct of the economic activity within the scope of number games, cash lotteries, video lotteries and telebingo is determined by the government monopoly.

2. ⁽¹⁵⁾ Performing the monopoly lies within the scope of responsibilities of the Minister of Treasury, who, in agreement with the minister responsible for public finance, to achieve this aim, establish a one-man company of State Treasury.

3. ⁽¹⁶⁾ For the conduct of the activity referred to in paragraph 1 the provisions of the Law of 15 December 2000 on the protection of competition and consumers (Journal of Laws No. 122, item 1319, 2001, No. 110, item 1189 and No. 154, item 1800, 2002, No. 129, item 1102 and No. 166, item 1360 and of 2003 No. 60, item 535), within the scope of the competition protection, do not apply.

4. ⁽¹⁷⁾ Laying down the articles of association referred to in paragraph 2, making amendments to the articles of association and approving the Management Board's report on the Company's activity, the financial statement for the previous account year, as well as the disposal by law or incurring the liabilities for considerations of the value exceeding 50.000 euro and to adopting a resolution on profit division or loss coverage requires the consent of the minister responsible for public finance matters.

court decrees

Art. 5. ⁽¹⁸⁾ 1. The activity in the scope of cylindrical games, card games, dice games, cash bingo , mutual wagering, slot machine games or slot machine games with low prizes can be conducted exclusively in the form of a joint stock company or a limited liability company with its seat on the territory of the Republic of Poland.

2. The stocks (shares) in the companies referred to in paragraph 1 can be purchased or taken over by:

1) a legal person or a company without legal personality with the seat on the territory of a Member State or European Economic Area,

2) a natural person who is a citizen of a Member State or European Economic Area.*

3. Unless the law states otherwise, the companies referred to in paragraph 1 must comply with the regulations set out in the Commercial Partnerships Code.

Art. 6. 1. ⁽¹⁹⁾ Award lotteries, raffle bingo, promotion lotteries and audio-tele lotteries can be organised by natural persons, legal persons and organisational units without legal personality on the basis of the granted permit.

2. The games referred to in paragraph 1 can be organised as single events nationwide or locally.

3. Profit gained from award lotteries or raffle bingo shall be assigned in whole for the realisation of the socially-useful purposes, in particular for charity purposes that are determined in the permit and regulations.

court decrees

Art. 7. ⁽²⁰⁾ 1. The organisation of cylindrical games, card game sand dice games is allowed exclusively in casinos and the organisation of the slot machine games is allowed exclusively in casinos or in slot machines salons.

1a. ⁽²¹⁾ The organisation of the slot machine games with low prizes is allowed exclusively in special points for slot machine games with low prizes.

2. The organisation of cash bingo is allowed exclusively in cash bingo salons.

3. Mutual bets may be made exclusively in bet making points.

Art. 8. ⁽²²⁾ 1. ⁽²³⁾ The advertising of: video lotteries, cylindrical games, card games, dice games, mutual wagering, slot machine games and slot machine games with low prizes – within the meaning of encouraging to the participation in these games, convincing about their advantages, informing about the places they are held and the possibility of participation shall be prohibited on the territory of the Republic of Poland.

2. The prohibition referred to in paragraph 1 shall be exclusive of the advertising and information at the game salons and bookmakings points.

* The provision of art. 5 (2) of the Law will be applied after the day the Republic of Poland accesses the European Union. By the day the Republic of Poland accesses the European Union only domestic entities, independent of foreign entities - within the meaning of the regulations on the public circulation of securities - can be the stockholders (shareholders) of the companies referred to in art. 5 (1) of the Law.

Art. 9. Whenever the Law mentions:

- 1) ⁽²⁴⁾ game salons – it means:
 - a) ⁽²⁵⁾ casino – as a place where cylindrical games card games, dice games or slot machine games are organised on the basis of the approved regulations, with the reservation that the total minimum quantity of the organised cylindrical games and card games equals 4, and the number of installed slot machines is between 5 and 30,
 - b) slot machine games salon – as a separated place where slot machine games are organised on the basis of the approved regulations, with the reservation that the total number of installed slot machines equals between 15 and 70,
 - c) cash bingo games salon - as a separated place where cash bingo games are organised on the basis of the approved regulations,
- 2) mutual wagering points – it means a place where the totalizator systems or bookmakings systems are held on the basis of the approved regulations,
- 3) ⁽²⁶⁾ points of slot machine games with low prizes – it means a place where slot machine games with low prizes are organised on the basis of the approved regulations and the total number of installed slot machines does not exceed 3 machines.

Chapter 2

Organisation of chance games, mutual wagering, slot machine games and slot machine games with low prizes ⁽²⁷⁾

Art. 10. ⁽²⁸⁾ 1. ⁽²⁹⁾ The value of winnings during games and mutual wagering referred to in art. 2 cannot be lower than the ticket or other participation receipt or the amount of the pre-paid stake.

2. The total value of winnings during number games, totalizator games and cash bingo game cannot be lower than 50% of the amount of the pre-paid stakes, and during a cash lottery, award lottery, telebingo game and raffle bingo game cannot be lower than 30% of the total value of the lottery tickets or other participation receipts to be sold.

theses from documentation

Art. 11. ⁽³⁰⁾ 1. ⁽³¹⁾ Unless the regulations referring to the games and mutual wagering stand otherwise, the winnings during the games and mutual wagering referred to in art. 2 are paid (handed out) to the ticket or other participation receipt holders in exchange for these tickets or participation receipts.

2. ⁽³²⁾ An entity that organises the games and mutual wagering referred to in art. 2 shall not be obliged to examine the rights of the ticket or other participation receipt holders, nevertheless it can stop the payment (holding out) the winnings for the period that does not exceed 30 days in case the doubts regarding the rights of the holder to dispose of the ticket or other participation receipt arise. In case of an unjustified payment (handing out) stoppage, the entity organising the game or mutual wagering shall be obliged to pay the statutory interest due for the period of such payment (handing out) stoppage.

3. ⁽³³⁾ In case the authenticity or numbers of the ticket or other participation receipt regarding the game or mutual wagering referred to in art. 2 cannot be determined, the payment shall not be performed.

4. ⁽³⁴⁾ In case of loss or destruction of the ticket or other participation receipt regarding the game or mutual wagering referred to in art. 2, that has been issued nominally or to a bearer and certifies the participation in the game or mutual wagering, the participant of such a game or mutual wagering cannot

claim damages against the entity that organises the game or mutual wagering, unless the regulations of the game or mutual wagering states otherwise.

5. ⁽³⁵⁾ The entity that organises a chance game, a mutual wagering or a slot machine game shall be obliged, at the request of the chance game, a mutual wagering or a slot machine game participant, to issue a nominal certificate regarding his winnings. The certificate shall be treated as strict registration form [druk ścisłego zarachowania]. The certificate can be issued on the day following the day of winning or the day following the payment (handing out) the winnings, at the latest. The entity that organises a chance game, a mutual wagering or a slot machine game shall be obliged to keep the record of the certificates and store the copies of the issued certificates within the period of 5 years following the year in which the prize is won or the payment (handing out) of the winnings takes place.

5a. ⁽³⁶⁾ The entity that organises a chance game, a mutual wagering or a slot machine game shall be obliged to purchase the certificate forms regarding the receipt of the prize from the minister responsible for public finance matters.

6. ⁽³⁷⁾ The amount of winnings or the loss during a chance game, a mutual wagering or a slot machine game shall remain the secret of the participant. The entity that that organises a chance game, a mutual wagering or a slot machine game shall be obliged to keep the secret; the information regarding the value of the winnings or loss shall be revealed exclusively at the request of the minister responsible for public finance matters, General Inspector for Financial Information or a fiscal control inspector, as well as the court and the prosecution in connection with legal proceedings.

7. ⁽³⁸⁾ The minister responsible for public finance matters will define, by means of a regulation, the specimen certificate referred to in paragraph 5, the way of purchasing the certificate forms and certificates recording, including the maintenance of the record that provides for the necessity of inserting in the specimen certificate, in particular, the following data:

- 1) personal data of the person applying for issuing the certificate regarding the winnings,
- 2) the type of a game, mutual wagering or a slot machine game and the date of receiving the prize,
- 3) the amount of the prize.

administrative acts

draft bills

Art. 12. ⁽³⁹⁾ 1. The validity of claims related to the participation in a game or mutual wagering referred to in art. 2 shall expire 6 months after the due date.

2. The course of the expiration of claims shall be subject to suspension for the period between the day of raising the complaint till the day of the response referring to the claim.

Art. 13. ⁽⁴⁰⁾ 1. ⁽⁴¹⁾ The entity applying for issuing the certificate for the organisation or conduct of the activity within the scope of chance games, mutual wagering or slot machine games and the entity performing the state monopoly in the scope of chance games shall present the minister responsible for public finance matters with the draft regulations of the game or mutual wagering for his approval.

2. The regulations of a chance game, inclusive of the game that is the state monopoly, a mutual wagering or a slot machine game shall be approved by the minister responsible for public finance within the period of time referred to in art. 34.

3. Any modifications made to the regulations of a chance, inclusive of the game that is the state monopoly, a mutual wagering or a slot machine game shall be approved by the minister responsible for public finance.

3a. ⁽⁴²⁾ Provisions of paragraphs 1-3 apply, respectively, to the presentation and approval of the regulations, as well as to the approval of the modifications made to the regulations of the slot machine games with low prizes, with the reservation that the activities of the minister responsible for public finance matters shall be performed by the taxation chamber that grants the permit.

4. ⁽⁴³⁾ The regulations of the chance game or mutual wagering referred to in art. 2 shall define:

- 1) the detailed conditions and principles of the game or mutual wagering, including the winnings, dates and places where the game or mutual wagering is held,
- 2) the rights and obligations on the part of the participants,
- 3) the name of an entity organising the game or mutual wagering,
- 4) the principles of the complaint proceedings and the manner of raising and considering the claims raised by the participants of the game or mutual wagering,
- 5) the amount of the capital of the game or mutual wagering, designed for an immediate payment of winnings.

5. ⁽⁴⁴⁾ The entity that organises chance games or mutual wagering referred to in art. 2 shall be obliged to ensure the possibility of reading the text of regulations to the participants.

6. The minister responsible for public finance can, by means of a regulation, authorize the individual taxation chambers for the approval of the regulations and for the approval of the modifications made to the regulations that are presented by the entities referred to in art. 6 (1).

administrative acts

court decrees

draft bills

Art. 14. ⁽⁴⁵⁾ The partnerships that organise cash bingo shall be obliged to purchase the bingo cards used for games from the entrepreneur who is authorised by the minister responsible for public finance.

Art. 15. The partnership that possesses or applies for the permit to organise the mutual wagering or to change the terms of the already possessed permit regarding the results of sport competition of people or animals shall be obliged to get the permit from the domestic organizers of such events regarding the use of these results.

Art. 15a. ⁽⁴⁶⁾ The entity that organises award lotteries or raffle bingo games shall be obliged to present the minister responsible for public finance with the detailed information sheet on the implementation of the obligations resulting from art. 6 (3) within 30 days, counting from the date of closing the game.

Art. 15b. ⁽⁴⁷⁾ 1. The entity that organises a cash lottery, an award lottery, cash bingo games and raffle bingo games shall be obliged to secure lottery tickets or other receipts of participation in the game, the cash lottery or the award lottery and the cards for the cash bingo game or raffle bingo game against counterfeit, the premature reading of the game result, in particular against an over-exposure, opening or scratching the protective paint, closing or covering with the protective paint again without damaging the paper texture.

2. The cards for the cash bingo game shall be manufactured by a producer referred to in art. 14, according to the uniform model approved by the minister responsible for public finance.

3. The slot machines and other devices used for games should be adjusted to secure the rights of the players and implementation of the Law.

4. The slot machines and other devices used for games can be used and operated by the entities authorized for the organisation and conduct of the economic activity in the scope of chance games, mutual wagering, slot machine games and slot machine games with low prizes or by the entities performing the state monopoly, after they have been approved for the use and operation by the minister responsible for public finance.

5. The costs connected with the approval for the use and operation of the slot machines and other devices used for games shall be borne by the entity that organises the games and mutual wagering referred to in art. 2.

Art. 16. ⁽⁴⁸⁾ With a view to the protection of business of the participants in games and mutual wagering and to ensure the correctness of the course of such a game or mutual wagering, the minister responsible for public finance shall define, by means of a resolution:

- 1) the general conditions for the organization of games and mutual wagering referred to in art. 2, inclusive of the obligations on the part of the entity that organises games or mutual wagering towards the participants, as well as the course of raising claims and requirements regarding the regulations of an award lottery, raffle bingo game, promotion lottery and audio-tele lottery,
- 2) the detailed conditions for the approval of slot machines and other devices used for games for the operation and the terms and conditions of granting the authorization for the introduction and the exploitation of slot machines or other devices to the individual entities,
- 3) the terms for the production and sale of the cards for cash bingo games, the ways of protection that make the counterfeit of the bingo cards and their content impossible.

administrative acts

Art. 17. 1. The admission to the game salons and to the bookmakings points shall be allowed for the persons over 18 years old.

1a. ⁽⁴⁹⁾ The participation in video lotteries and slot machine games with low prizes shall be allowed only for people who are 18 years old and older.

2. People entering the game salon or cash bingo salon shall pay each single time they enter it the fee, according to the following calculations:

- 1) in a casino – amounting to the average value of the lowest stakes used in the individual types of cylindrical games,
- 2) in a cash bingo salon – amounting to the value corresponding to the lowest price for the bingo card used in game in exchange for the nominal receipt confirming that the price has been paid, the receipt being simultaneously a single entrance ticket.

3. The payer of the fee referred to in paragraph 2 shall be the person managing a casino or a cash bingo salon.

4. The fees collected by a taxpayer shall be paid onto the account of the revenue office that is competent in virtue of the localization of a given games centre within every tenth day of the month following the month the fee was collected.

5. ⁽⁵⁰⁾ The fee referred to in paragraph 2 shall be the income of the state budget; the regulations stipulate in the Law of 29 August 1997 - Tax Ordinance (Journal of Laws No. 137, item 926 and No. 160, item 1083, of 1998, No. 106, item 668, of 1999, No. 11, item 95 and No. 92, item 1062, of 2000, No. 94, item 1037, No. 116, item 1216, No. 120, item 1268 and No. 122, item 1315, of 2001, No. 16, item 166, No. 39, item 459, No. 42, item 475, No. 110, item 1189, No. 125, item 1368 and No. 130, item 1452 and

of 2002, No. 89, item 804, No. 113, item 984, No. 153, item 1271 and No. 169, item 1387) shall be applied to the fee.

6. ⁽⁵¹⁾ The provision provided for in paragraph 2 shall not apply to the persons authorized by the minister responsible for public finance to effect supervision and control, fiscal control inspectors and special tax inspection staff.

7. The person who manages a bingo casino or cash bingo salon can give a permit to enter the casino or salon to a person whose reason for the admission in the said casino or salon is to settle or explain the claim resulting from the participation in a game.

draft bills

Art. 18. 1. The registration of the visiting guests shall be performed at the expense of the entity that organises games.

2. The registration referred to in paragraph 1 shall condition the admission to the casino and shall consist in writing down, collecting and checking the following personal data of the persons each time they enter a casino:

- 1) first and last name,
- 2) date and place of birth,
- 3) ⁽⁵²⁾ number, series and features of the identity documents.

3. After payment of the fee referred to in art. 17 (2) and the registration, the person entering the casino receives the nominal receipt confirming the payment, that is simultaneously a single admission card.

4. The persons referred to in art. 17 (6) are exempt from the obligation specified in paragraph 1.

5. ⁽⁵³⁾ The data resulting from the registration shall be made available exclusively to the disposal of by the minister responsible for public finance, courts and prosecution offices.

draft bills

Art. 19. ⁽⁵⁴⁾ 1. The persons who manage the game centres and bet-making points, the persons employed for the supervision of the games and betting referred to in art. 2 and the persons directly conducting the games or betting are obliged to obtain professional certificates, subject to paragraph 4.

2. The provisions of paragraph 1 shall apply, respectively, to the members of the management boards of the partnerships referred to in art. 5 (1) and other persons who manage the entities conducting the economic activity on the basis of the provisions of the Law.

3. A professional certificate shall be issued by the minister responsible for public finance for a specified period of time to the person who complies with all the following requirements:

- 1) has impeccable opinion,
- 2) uses the Polish language to the extent sufficient for assessing the knowledge necessary for the post he is applying,
- 3) has not been punished for committing an intentional guilt crime,
- 4) his knowledge has been certified by an exam.

4. The minister responsible for public finance can acknowledge the certificates issued by a specialised training organization conducting trainings in the scope of games and mutual wagering referred to in art. 2 as equivalent to professional certificates.

5. The issuing of the professional certificate and the acknowledgement of the certificate referred to in paragraph 4 shall be performed subject to the fee payment.

6. Taking into account the protection of business of the games' and mutual wagering's participants and in order to ensure the correctness of the course of such a game or betting, the minister responsible for public finance shall define, by means of a resolution, the following:

- 1) posts or functions, the performance of which is conditioned by the necessity of obtaining a professional certificate,
 - 2) a specimen professional certificate.
- administrative acts
court decrees

Art. 20. ⁽⁵⁵⁾ 1. The examination referred to in art. 19 (3) (4) consists in testing the knowledge of the regulations regarding games and mutual wagering referred to in art. 2 in the scope necessary for the occupation of a given post.

2. The examination shall be conducted by an examination board consisting of 3 persons appointed by the minister responsible for public finance among the staff of the minister's office.

3. The examination shall be held subject to an examination fee.

4. The members of an examination board receive remuneration for –performing their activities connected with the examination.

5. In order to ensure the correctness of the course of the examination, the minister responsible for public finance shall define, by means of a resolution:

- 1) the regulations specifying the examination board's activities,
 - 2) the regulations specifying the conduct of the examination and the mode passing the examination,
 - 3) the way of determination and the amount of the remuneration for the members of the examination board.
- administrative acts

Art. 21. ⁽⁵⁶⁾ (deleted).

Art. 22. ⁽⁵⁷⁾ 1. In a casino, a partnership conducting its activity in the scope of chance games shall be obliged to install a system for controlling the course and conduct of games, inclusive of a system for deciding on the doubts regarding the organised games and a verification of the correctness of issuing the certificates on the winnings by means of a picture magnetic record.

2. The picture record referred to in paragraph 1 shall be made available only for the persons authorized by the minister responsible for public finance for effecting the supervision and control, fiscal control inspectors and special tax inspection staff or for the participants in games when they have raised claims.

3. The minister responsible for public finance shall define, by means of a resolution, the detailed conditions for the installation and the use of the system referred to in paragraph 1, particularly providing for the necessity of ensuring the possibility of replaying the course of each game.

administrative acts
draft bills

Art. 23. Each games centre should have its own energy sources, independent of the general energy network, as well as its own anti-interference installations that could ensure a continuous and uninterferred conduct of games.

Chapter 3

Granting permits

Art. 24. ⁽⁵⁸⁾ 1. The permits for the organisation and conduct of chance games, mutual wagering or slot machine games shall be granted by the minister responsible for public finance.

1a. ⁽⁵⁹⁾ The permits for the organisation and conduct of the slot machine games with low prizes shall be granted by the taxation chamber, within the jurisdiction of which such games are organised and conducted.

2. If more than one entity, complying with the requirements specified in the Law applies for the permit, the minister responsible for public finance shall announce and conduct a tender.

3. The minister responsible for public finance shall define, by means of a regulation, the detailed conditions for conducting the tender referred to in paragraph 2, taking into consideration, in particular that:

- 1) the manner of the tender announcement should ensure the proper receipt of the information by the entities interested in the tender,
- 2) requirements regarding the participation in the tender should not eliminate the entities that comply with the requirements conditioning the receipt of the permit,
- 3) the assessment of the tender offers should be impartial, transparent and non-discriminating towards any of the tenderers.

4. A result of the tender shall not be binding for the minister responsible for public finance.

5. The minister responsible for public finance can nullify the tender, by means of a decision, in case legal regulations have been violated to a great extent.

6. ⁽⁶⁰⁾ The minister responsible for public finance can, by means of a resolution, authorize the specific taxation chambers and revenue offices for issuing the permits for the organization of award lotteries, raffle bingo games, promotion lotteries and audio-tele lotteries, organized within the area of one voivodship and can determine a detailed description of the way of their issuing, providing for the protection of the participants' rights and the necessity of a proper control regarding the conduct of games.

administrative acts

court decrees

official writs

draft bills

Art. 25. ⁽⁶¹⁾ The amount of the capital of a joint stock company or a limited liability company applying for the permit referred to in art. 24 (1) and (1)(a) cannot be lower than the equivalent of:

- 1) 1 million EURO – if the permit concerns the management of a casino,
- 2) 500 thousand EURO - if the permit concerns the management of a slot machine game salon, cash bingo salon or mutual wagering stand,
- 3) 200 thousand EURO - if the permit concerns the organisation of slot machine game with low prizes.

Art. 26. ⁽⁶²⁾ 1. The management boards shall be appointed in the companies conducting economic activity in the scope of games and mutual wagering referred to in art. 2.

2. Only inscribed shares can be issued in exchange for the contributions made to the initial capital of a joint stock company that applies for the permit.

3. Every change in the capital structure of the companies that conduct the economic activity in the scope referred to in art. 5 (1) shall require the permit of the minister responsible for public finance, subject to paragraph 4.

4. Every change in the capital structure of the companies that have permits for conducting the economic activity within the scope of slot machine games with low prizes shall require the permit of a competent taxation chamber.

5. The provisions of paragraphs 3 and 4 shall not apply in case the change in the capital structure refers directly to stocks (shares) of a stockholder (shareholder) who possesses stocks (shares), the value of which does not exceed one hundredth of the company's capital.

6. The application for permit referred to in paragraphs 3 and 4 shall contain:

- 1) nominal designation of the stockholders (shareholders) together with the determination of the value of their stocks (shares),
- 2) indication of a buyer (lienor) in case of purchase (lien) of the stocks or shares:
 - a) in case of commercial companies – by indicating the company's full name and an address of its seat,
 - b) in case of a natural person – by indicating the personal data (first names, last name, age, nationality, address of residence, profession and the type, series and number of the document that certifies the identity),
- 3) indication of the sources of the financial means assigned for the purchase or taking over the stocks (shares) and presentation of the suitable documents certifying legality of these means.

7. The following documents shall be attached to the application referred to in paragraph 6:

- 1) duplicate of the notarial deed on the articles of association of the company and a current extract from the National Court Register,
- 2) current duplicate of the company's articles of association and a current extract from the National Court Register in case of a company referred to in paragraph 6 (2) (a),
- 3) documents confirming the financial state of the company whose stocks (shares) are to be transferred and the financial state of the purchaser.

court decrees

Art. 27. 1. ⁽⁶³⁾ There are no preference stocks (shares) in the companies conducting their business activity in the scope of chance games, mutual wagering or slot machine games, and the maximum value of stocks (shares) for a single entity cannot exceed one third of the total value of the company's capital.

2. The provisions of paragraph 1 do not apply to one-man companies of State Treasury.

court decrees

Art. 27a. ⁽⁶⁴⁾ The permits referred to in art. 24 (1) and (1a) can be applied for by the companies that provide the documents which certify:

- 1) the legality of the capital's financial sources,
- 2) the punctuality of making contributions resulting from the tax duties towards the state budget,
- 3) the punctuality of making social security contributions

Art. 27b. ⁽⁶⁵⁾ 1. The permit referred to in art. 24 (1) and (1a) shall not be issued if:

- 1) the founders or stockholders (shareholders) of the companies that conduct their business activity in the scope of chance games and mutual wagering referred to in art. 5 (1) that have at their disposal the stocks (shares) whose value exceeds one hundredth of their capital or the members of the management board, supervisory board or the board of control in these companies are the natural persons, legal persons or the companies without legal personality, towards which there are justified reservations from the point of view of state security or public order,

- 2) the members of the management board, supervisory board or the board of control in the companies conducting their business activity within the scope of chance games and mutual wagering referred to in art. 5 (1) are the natural persons who are not Polish citizens or the citizens of one of the EU Member States, European Economic Area or Organization for Economic Co-Operation and Development,
- 3) the legal proceedings have been initiated in the administration of justice institutions against the persons set out in points 1 and 2 due to the commitment of the crimes referred to in art. 299 of the Penal Code.

2. The provisions of paragraph 1 shall apply, respectively, to the issuing of the permits referred to in art. 26 (3) and (4).

Art. 28. ⁽⁶⁶⁾ 1. A company that has obtained the permit for the organisation and conducting the economic activity in the scope of chance games and mutual wagering referred to in art. 2 cannot entrust any other entity with performing the activities connected with the conduct or the organisation of these games or betting.

2. Slot machines and other devices for games cannot be owned by third parties.
court decrees

Art. 28a. ⁽⁶⁷⁾ The provisions of art. 26-28 do not apply to the economic activity within the scope of promotion lotteries, audio-tele lotteries, award lotteries and raffle bingo games.

Art. 29. 1. ⁽⁶⁸⁾ Casinos can be localized in towns with the population up to 250 thousand inhabitants – 1 casino. The number of casinos can be increased by 1 for each newly commenced number of 250 thousand inhabitants.

2. ⁽⁶⁹⁾ Slot machines salons and cash bingo salons can be localized in towns with the population up to 100 250 thousand inhabitants - 1 salon. The number of salons can be increased by 1 for each newly commenced number of 100 thousand inhabitants.

3. ⁽⁷⁰⁾ The number of inhabitants referred to in paragraphs 1 and 2 is determined on the basis of the data gathered by the Main Statistical Office for the purpose of keeping the record and statistics for the year preceding the year during which the organizer of the games submitted the application for granting the permit for the organisation and management of the casino, the cash bingo salon or the slot machine games salon.

4. ⁽⁷¹⁾ Casinos and slot machine games salons can be also localized on the seagoing passenger vessels and passengers ferries of Polish nationality, upon condition that a given game is organised during a voyage, it commences not sooner than 30 minutes after leaving the port and finishes not later than 30 minutes prior to the arrival at the port of destination.

Art. 30. ⁽⁷²⁾ The stands for the slot machine games with low prizes can be situated in gastronomic posts, commercial and service-rendering institutions that are situated at least 100 m from schools, educational institutions, social and medical welfare institutions and religious cult centres.

Art. 31. ⁽⁷³⁾ (repealed).

Art. 31a. ⁽⁷⁴⁾ (repealed).

Art. 32. 1. ⁽⁷⁵⁾ The application for granting the permit for the conduct of the economic activity within the scope of cylindrical games, card games, dice games, cash bingo games, mutual betting, slot machine games and slot machine games with low prizes shall include the following:

- 1) ⁽⁷⁶⁾ duplicate of the notarial deed on the articles of association of the company or its statute and a current extract from the National Court Register,
- 2) nominal designation of the shares and stock and their value,
- 3) ⁽⁷⁷⁾ personal data (first and last names, age, nationality, place of residence, profession, identity card features) of the partners who are natural persons and who represent at least one hundredth of the total value of the company's capital, of the members of the company's bodies (the management board, the supervisory board) and of the persons effecting the administration of the game centres; in case of the partnerships established by natural and legal persons, the information on the current and previous legal status and financial state should also be provided,
- 4) description of the geographical location of a building or site where the game centre is to be situated, explicit description of its size, together with the project and general information regarding its construction,
- 5) ⁽⁷⁸⁾ duplicates of the documents indicating the proprietary right for the building (premises) of a contract on the obligation for the commission of the building (premises), where the games are to be organised and – in case of the stand for making mutual bets – the permit for the right of use of the building (premises) issued by the building (premises) administrator,
- 6) anticipated date of the commencement of the business activity,
- 7) ⁽⁷⁹⁾ anticipated type of games or betting referred to in art. 2, as well as their number together with the information regarding the planned sequence of their activation,
- 8) estimated size of employment, with the determination of the jobs; and in case of a casino – the preliminary contract of labour entered with the person administering the game centre,
- 9) ⁽⁸⁰⁾ description of the organisation and operation of the game centre of mutual betting stand, in particular, the principles for the storage and record of the capital for a given chance game, mutual betting or slot machine game,
- 10) economic and financial study, containing at least the determination of investments and the anticipated profitability,
- 11) ⁽⁸¹⁾ draft regulations of a game,
- 12) projects of a guests' registration system (regarding the guests entering the game centres),
- 13) proposed conditions for the provision of a security referred to in art. 38,
- 14) permit referred to in art. 15,
- 15) opinion of the commune council regarding the localisation of a game centre,
- 16) ⁽⁸²⁾ documents confirming the legality of the capital's financial sources, in particular:
 - a) in case of a partner who is a natural person, and who represents at least one hundredth of the capital's total value – a certificate issued by a revenue office concerning the coverage of the shares from a disclosed source of income,
 - b) in case of partners who are legal persons – a financial statement drawn up in a manner specified in separate regulations,
- 17) ⁽⁸³⁾ certificate of the punctuality of making contributions resulting from the tax duties towards the state budget, issued by a revenue office,
- 18) ⁽⁸⁴⁾ certificate of the punctuality of making social security contributions,

19) ⁽⁸⁵⁾ statements made by the persons referred to in art. 27b (1) points 1 and 2 that the legal proceedings have not been initiated against them in the administration of justice institutions due to the commitment of the crimes referred to in art. 299 of the Penal Code.

1a. ⁽⁸⁶⁾ The statements referred to in paragraph 1 point 19 shall be made on pain of ascertaining the nullity of the permit.

2. The application for granting the permit for the organisation of an award lottery and raffle bingo game shall include the following:

- 1) determination of the type of a game,
- 2) name and legal status of the entity submitting the application,
- 3) personal data (first and last names, age, nationality, place of residence, profession, identity card features) of the persons administering the entity submitting the application
- 4) determination of the area where the organisation of the game is planned,
- 5) determination of the time during which the organisation of the game is planned,
- 6) accurate determination of the purpose for which the income gained from the game is to be assigned,
- 7) determination of the planned size of lottery tickets sale or cards sale,
- 8) prize payment guarantees,
- 9) ⁽⁸⁷⁾ draft regulations of a game,
- 10) ⁽⁸⁸⁾ documents confirming the legality of the capital's financial sources, in particular:
 - a) a certificate issued by a revenue office concerning the coverage of the capital from a disclosed sources of income - in case of a partner who is a natural person
 - b) a financial statement drawn up in a manner specified in separate regulations - in case of a partner who is a legal person, when the entity submitting the application is a commercial partnership,
- 11) ⁽⁸⁹⁾ certificate of the punctuality of making contributions resulting from the tax duties towards the state budget, issued by a revenue office,
- 12) ⁽⁹⁰⁾ certificate of the punctuality of making social security contributions,
- 13) ⁽⁹¹⁾ expertise on the lottery tickets or other participation receipts or cards, which shall confirm the safeguards protecting from the counterfeit, the premature reading of the game result, in particular against an over-exposure, opening or scratching the protective paint, closing or covering with the protective paint again without damaging the paper texture.

3. ⁽⁹²⁾ The application for granting the permit for the organisation of a promotion lottery or audio-tele lottery shall include the following:

- 1) determination of the type of a lottery,
- 2) name and legal status of the entity submitting the application,
- 3) personal data (first and last names, age, nationality, place of residence, profession, identity card features) of the persons administering the entity submitting the application
- 4) determination of the area where the organisation of the lottery is planned,
- 5) determination of the time during which the organisation of the lottery is planned,
- 6) ⁽⁹³⁾ (deleted),
- 7) bank guarantees for the prize payments,
- 8) draft regulations of a lottery, in particular the principles for the complaint proceedings referred to in art. 12.

Art. 33. 1. ⁽⁹⁴⁾ The natural persons who are partners in a partnership conducting its business activity in the scope of chance games and mutual betting referred to in art. 5 (1), and who at least one hundredth of the total value of the company's capital, and the natural persons who are the members of the bodies

(the management board, the supervisory board) of the company applying for the permit for the organisation of award lotteries and raffle bingo games should have the impeccable opinion and they should, in particular present a certificate stating that they have not been punished for committing an intentional guilt crime.

2. ⁽⁹⁵⁾ The provisions of paragraph 1 apply, respectively, to the natural persons who are non-residents. Additionally, these persons should present the legalised certificates issued by the adequate authorities of the state of their citizenship or permanent residency.

court decrees

Art. 34. ⁽⁹⁶⁾ 1. The consideration of the applications for granting the permit for the organisation and conduct of the games and mutual betting referred to in art. 2 and the approval of the regulations for games and mutual betting shall be performed within 6 months, counting from the day the application is submitted, subject to paragraph 2.

2. The consideration of the applications referred to in paragraph 1, referring to the promotion lotteries and audio-tele lotteries shall be performed within 2 months.

court decrees

Art. 35. 1. ⁽⁹⁷⁾ The permit for the organisation and conduct of the economic activity within the scope of cylindrical games, card games, dice games, cash bingo games, mutual wagering, slot machine games and slot machine games with low prizes shall include the following:

- 1) name of the company,
- 2) approved structure of the shares or inscribed stocks, as well as the names of the members of the management board and supervisory board,
- 3) ⁽⁹⁸⁾ determination of the place where the games or betting is to be organised,
- 4) ⁽⁹⁹⁾ type, the minimum and maximum number of the games or betting,
- 5) requirements the company shall comply with, in particular the requirements regarding the safeguards referred to in art. 38,
- 6) approved technical specifications for the conduct of the guests registration referred to in art. 18 (2),
- 7) deadline for the economic activity commencement.

2. (deleted).

3. The permit for the organisation of award lotteries and raffle bingo game shall include the following:

- 1) name of the entity organising the game,
- 2) name of the game,
- 3) names of the persons administering the entity that organises the game,
- 4) location where the game is to be held,
- 5) period of time during which the game is to be held,
- 6) purpose for which the income is to be assigned,
- 7) planned size of lottery ticket sale or card sale,

3a. ⁽¹⁰⁰⁾ The permit for the organisation of promotion lotteries and audio-tele lotteries shall include the following:

- 1) name of the entity organising a game,
- 2) name of the lottery,
- 3) names of the persons administering the entity that organises the lottery,
- 4) location where the lottery is to be held,
- 5) period of time during which the lottery is to be held,

6) ⁽¹⁰¹⁾ (deleted),

7) deadline for the economic activity commencement.

4. ⁽¹⁰²⁾ The approved regulations for the games or betting shall be attached to the permits referred to in paragraphs 1, 3 and 3a.
court decrees

Art. 36. ⁽¹⁰³⁾ 1. ⁽¹⁰⁴⁾ The permit for the conduct of the economic activity in the scope of the games organised in a casino, a slot machines salon, a cash bingo game and in the scope of mutual wagering and slot machine games with low prizes shall be granted for the period of 6 years.

2. The permit for the organisation of award lotteries, raffle bingo games, promotion lotteries and audio-tele lotteries shall be granted for the period of the duration of the lottery or game, but in no case for longer than for two years.

3. The entity in relation to which the permit referred to in paragraph 1 expires can submit an application for its prolongation for the period of the next 6 years.

4. The application for the prolongation of the permit referred to in paragraph 1 shall be submitted no later than six months prior the expiration of the permit and no sooner than a year before the expiration date. The provision of art. 32 applies respectively.

5. The permits referred to in paragraphs 1 and 2 shall expire if the economic activity covered by the permit has not been commenced within a year from the date of issuing the permit.

court decrees

Art. 37. ⁽¹⁰⁵⁾ A single permit shall be granted for the organisation of a single game centre or for a determined number of mutual betting stands or slot machine games with low prizes stands that has been specified in the permit.

Art. 38. 1. ⁽¹⁰⁶⁾ The company in relation to which the permit has been granted shall be obliged to provide, within a specific period of time determined specified in the said permit, a financial guarantee amounting to the equivalent of:

- 1) 300 thousand EURO – in the case of managing a casino,
- 2) 150 thousand EURO in the case of managing a slot machine games salon,
- 3) 150 thousand EURO - in the case of managing a cash bongo salon,
- 4) 10.000 EURO - in the case of managing a bookmakings stand,
- 5) ⁽¹⁰⁷⁾ 1.000 EURO – in the case of the stand for the slot machine games with low prizes.

2. The guarantees shall be provided according to the following table:

Number of casinos, salons or stands	Multiplication factor for the guarantee
1 to 3	1 guarantee
1 to 3	1 guarantee
4 to 6	2 guarantees
4 to 6	2 guarantees

7 to 9	3 guarantees
10 to 20	4 guarantees
10 to 20	4 guarantees
21 to 30	5 guarantees
21 to 30	5 guarantees
31 to 40 and more	6 guarantees
31 to 40 and more	6 guarantees
For every 10 centres the number of guarantees increases by 1	
For every 10 centres the number of guarantees increases by 1	

3. ⁽¹⁰⁸⁾ The guarantees referred to in paragraphs 1 and 2 shall ensure the protection of financial business of the participants of games or mutual betting referred to in art. 2 and serve the satisfaction of the other, possible claims, including – in particular – the claims in virtue of tax obligations.

4. The guarantees referred to in paragraphs 1 and 2 may consist in:

- 1) the conclusion of an insurance contract with an insurance company on terms accepted by the body granting the permit or
- 2) the presentation of bank guarantees on terms accepted by the body granting the permit or
- 3) making a transfer to a bank account indicated by the body granting the permit; the amount of the transfer, together with the interest shall be refundable after the expiration of the permit, unless it is assigned for the settlement of the claim referred to in paragraph 3 or
- 4) the security by mortgage on the real estate (or on the perpetual usufruct) possessed by the company.

5. ⁽¹⁰⁹⁾ The minister responsible for public finance shall define, by means of a resolution, the detailed requirements for the execution of the securities referred to in paragraphs 1 and 2.
administrative acts

Art. 39. 1. ⁽¹¹⁰⁾ The entity organising games and betting referred to in art. 2 shall execute the fee for granting the permits and examination fee referred to in art. 20 (3) and the fees for issuing a professional certificate or for the acceptance of a certificate referred to in art. 19 (4) as equivalent to a professional certificate.

1a. ⁽¹¹¹⁾ The provision of paragraph 1 shall apply, respectively, in case of a prolongation of the permit, according to art. 36 (3).

2. ⁽¹¹²⁾ The fees referred to in paragraph 1 shall constitute the state budget income and shall be transferred onto a separate account of the minister responsible for public finance.

3. ⁽¹¹³⁾ 10% of the financial means referred to in paragraph 1 shall be assigned for the purchase of the specialist equipment and appliances and for the trainings that ensure the effectiveness of the supervision and control exercised in relation to the business activity of the entities organising games and betting referred to in art. 2.

4. ⁽¹¹⁴⁾ The financial means referred to in paragraph 3 can also be used for the coverage of the costs of additional examinations concerning the documents submitted by the applicants, as well as for the coverage of the verification costs towards the entities organising the games and betting referred to in art. 2 and, finally, for the market research costs connected with the games and betting, with the reservation that the research have been ordered by the minister responsible for public finance to be performed by the specialised institutions.

5. ⁽¹¹⁵⁾ Financial policy regarding the means referred to in paragraph 3 shall be conducted by the minister responsible for public finance in the form specified in art. 21 of the Law of 26 November 1998 on public finance (Journal of Laws No. 155, item 1014).

6. ⁽¹¹⁶⁾ The minister responsible for public finance shall determine, by means of a resolution, the amount of the fees referred to in paragraph 1. The amount of the fees shall be subject to an increase, on annual basis, to the degree reflecting the increase of the average monthly remuneration index in the national economy during the period comprising of three quarters of the year preceding the fiscal year in relation to the same period during last year.

administrative acts

Chapter 4

Tax on games

Art. 40. 1. ⁽¹¹⁷⁾ The entities conducting their economic activity within the scope of the games and betting referred to in art. 2, on the basis of the granted permit, and the entities organising games and lotteries that constitute the state monopoly shall be subject to the tax on games.

2. Tax duty connected with the tax on games shall commence at the moment of commencing the conduct of a business activity.

3. Tax duty referred to in paragraph 2 shall cease at the moment of the business activity cessation.

4. ⁽¹¹⁸⁾ The conduct of a business activity within the scope specified in art. 2 (1) points 9 and 10 shall not be subject to taxation on games.

Art. 41. Tax on games shall constitute the state budget income.

Art. 42. The tax base regarding the tax on games shall be calculated as follows:

- 1) ⁽¹¹⁹⁾ in lotteries and telebingo game – the sum of receipts collected from the sale of lottery tickets or other participation receipts,
- 2) in number games – the sum of all the pre-paid stakes,
- 2a) ⁽¹²⁰⁾ in video lotteries – the difference between the amount paid or credited in terminal memory and the amount of winnings gained by the participants of games,
- 3) in cash bingo game – the nominal value of the cards purchased by the company,
- 4) in raffle bingo game - the nominal value of the cards used for the game,
- 5) ⁽¹²¹⁾ in cylindrical games, dice games and card games, with an exception of the game specified in point 7 – the difference between the cash payments in virtue of card exchange in a counter and on a game table and the amounts paid out for the returned tokens at the counter,
- 6) ⁽¹²²⁾ in slot machine games – the difference between the amount collected from the tokens exchange or paid in at the counter and credited in the slot machine memory or paid into the slot machine and the amount of winnings gained by the participants of games,

- 7) in poker game, during which the participants play against each other and the casino organises the game – the amount of casino receipts,
 - 8) in mutual wagering – the sum of all the pre-paid stakes.
- court decrees
theses from documentation

Art. 42a. ⁽¹²³⁾ 1. The entities liable to a tax duty regarding the tax on games, hereinafter referred to as "tax payers", are obliged to calculate and pay the due tax on games for the monthly periods, subject to the provisions of paragraph 3.

2. The tax on games shall be payable onto the account of an adequate revenue office till the 10th day of each calendar month following the month a given tax settlement refers to, subject to the provisions of paragraph 3.

3. The tax payers organising number games shall pay in the tax on games onto the account of an adequate revenue office within 10 days counting from the date of drawing the lots.

4. The tax payers shall be obliged to submit income-tax return forms provided for the tax on games, according to the specified model, to the adequate revenue offices for the monthly periods within the date defined in paragraph 2.

5. The tax duty in the tax on games shall be accepted in the amount resulting from income-tax return forms, unless a given taxation organ or a fiscal control organ specifies a different amount.

6. Apart from the obligation to submit income-tax return forms, the tax payers who organise award lotteries or raffle bingo games shall be obliged to present the adequate revenue office the calculation of a financial settlement regarding the organised games within 30 days from the day of finishing the game that is specified in a permit.

Art. 42b. ⁽¹²⁴⁾ The local competence of the taxation organs referring to the tax on games, subject to art. 44 (1), shall be specified:

- 1) according to the location of a given game centre,
- 2) according to the seat of the entity that organises mutual wagering, number games, cash lotteries, telebingo or video lotteries,
- 3) according to the seat of the organ that granted the permit for the organisation of an award lottery, a raffle bingo game or a slot machine game with low prizes.

Art. 43. ⁽¹²⁵⁾ 1. The minister responsible for public finance shall define, by means of a resolution, a specimen income-tax return form for the tax on games.

2. The minister responsible for public finance can determine, by means of a regulation:

- 1) the other deadlines for the payment of tax on games and the form of payment,
- 2) the other deadlines for the submission of the financial settlements referred to in art. 42 (a) (6).

3. By issuing the regulations referred to in paragraphs 1 and 2, the minister responsible for public finance provides for:

- 1) the peculiarity of collecting the tax on games,
- 2) the assumptions underlying the budgetary law, in particular those that address the income in virtue of the tax on games and the need of ensuring the liquidity of budgetary receipts.

administrative acts

Art. 44. 1. The entrepreneur referred to in art. 14 shall be obliged to calculate the due tax on games during the sale of cash bingo cards to the partnership organising the game and to transfer the raised tax

onto an account of a revenue office competent for the transfer due to the location of the tax payer within 23 days after the expiration of the month during which the tax was collected.

2. The entrepreneur referred to in paragraph 1 as the tax payer in virtue of the tax on games shall be obliged to condition the issue of the cards upon the preceding payment of the tax.

Art. 44a. ⁽¹²⁶⁾ 1. The entrepreneur referred to in art. 14, as a tax payer in virtue of the tax on games, shall draw up and present the settlement of the tax by means of a tax on games record. The record shall be drawn up separately for each partnership that purchases the cash bingo cards.

2. Moreover, the entrepreneur referred to in art. 14, as a tax payer in virtue of the tax on games, shall be also obliged to:

- 1) draw up the annual calculations of the collected tax duties and present them in the competent revenue office by 1st March of the year following the year the calculation refers to; the calculation contains the sums of the tax on games duties transferred by the companies organising the cash bingo games,
 - 2) maintain the tax on games records and store the receipts confirming the transfer of the collected tax within 5 years, counting from the end of a year for which the record was closed.
3. The minister responsible for public finance shall define, by means of a regulation, the necessary elements of the record referred to in paragraph 1, providing for:
- 1) the peculiarity of collecting the tax on games,
 - 2) the assumptions underlying the budgetary law, in particular those that address the income in virtue of the tax on games and the need of ensuring the liquidity of budgetary receipts.

Art. 45. ⁽¹²⁷⁾ 1. ⁽¹²⁸⁾ The tax on games rate amounts to:

- 1) 10% in case of award lotteries, raffle bingo games, cash bingo games and mutual wagering
- 2) 15% in case of cash lotteries and telebingo games
- 3) 20% in case of number games
- 4) 45% in case of games organised in casinos and slot machine games salons and in case of video lotteries

2. The tax on games rate in virtue of conducting the economic activity in the scope of mutual wagering regarding the sports competition of animals, on the basis of permits granted exclusively for the organisation of such competitions amounts to 2%.

Art. 45a. ⁽¹²⁹⁾ 1. The tax payers who have the permits for the organisation of the slot machine games with low prizes pay the tax in a form of a lump sum amounting to the equivalent of:

- 1) 50 euro - for the period from 31 December 2003 ,
 - 2) 75 euro - for the period from 1 January 2004 to 31 December 2004,
 - 3) 100 euro - for the period from 1 January 2005 to 31 December 2005,
 - 4) 125 euro - for the period from 1 January 2006,
- on a monthly basis for the games in every slot machine.

2. The euro exchange rate shall be set with the application of the foreign currencies buying rate that is announced by the National Bank of Poland, as of the last day of the month preceding the month during which the tax payment is to be made.

Art. 46. ⁽¹³⁰⁾ 1. The entities conducting the economic activity in the scope of chance games, mutual betting or slot machine games keep the books according to the principles provided for in the regulations on accountancy.

2. The provision of paragraph 1 shall not apply to the natural persons and civil partnerships established by the natural persons organising chance games referred to in art. 6 (1), unless the separate provisions state that they are obliged to keep the books.

3. The minister responsible for public finance shall define, by means of a regulation, the requirements for the record keeping for the sake of establishing a tax base and calculating the amount of the tax on games.

4. ⁽¹³¹⁾ By issuing a resolution referred to in paragraph 3, the minister responsible for public finance provides for:

- 1) the peculiarity of collecting the tax on games,
 - 2) the assumptions underlying the budgetary law, in particular those that address the income in virtue of the tax on games and the need of ensuring the liquidity of budgetary receipts.
- administrative acts

Art. 47. The tax duty regarding the other taxes and fees shall be determined in separate laws.

Chapter 4a

Additional payments ⁽¹³²⁾

Art. 47a. ⁽¹³³⁾ 1. In the games set out in art. 4 (1), the additional payments shall be established, amounting to:

- 1) 25% of a stake or a price of a ticket or other participation receipt – in number games,
- 2) 10% of a stake or a price of a ticket or other participation receipt – in video lotteries, cash lotteries and telebingo.

2. The obligation of collecting and transferring the additional payments in virtue of conducting a video lottery shall arise 6 months after the date of commencement of the economic activity in this area.

3. The information regarding the establishment of the additional payment referred to in paragraph 1 shall be included in the regulations of the game.

4. The additional payments referred to in paragraph 1 do not constitute revenue within the meaning of the Act on legal person income tax.

Art. 47b. 1. ⁽¹³⁴⁾ The entities organising the games referred to in art. 4 (1) shall be obliged to transfer the revenue from the additional payments referred to in art. 47 (a) (1) onto the separate special; receipts accounts, operated by:

- 1) the minister responsible for the cultural matters and national heritage protection – amounting to 20%,
- 2) the minister responsible for physical education and sport - amounting to 80%.

1a. ⁽¹³⁵⁾ The receipts from the additional payments referred to in paragraph 1 point 1 shall be assigned exclusively for the promotion and support for:

- 1) nationwide and international artistic events, inclusive of educational events,
- 2) literary creation and periodicals, as well as for the activities in favour of the culture of Polish language and developing the reading habit, supporting the cultural magazines and low-impresion publications,
- 3) activities in favour of the Polish national heritage protection,
- 4) young writers and artists,
- 5) activities undertaken to enable the access to cultural values for handicapped persons.

2. ⁽¹³⁶⁾ The receipts from the additional payments referred to in paragraph 1 point 2 shall be assigned exclusively for the modernisation, overhauls and financing the investments connected with sports buildings and the promotion of sport among children, teenagers and the handicapped.

2a. ⁽¹³⁷⁾ The financial policy relating to the financial means referred to in paragraph 1 shall be conducted in the manner defined in art. 21 of the Public Finance Act of 26 November 1998 (Journal of Laws z 2003 r. No. 15, item 148, No. 45, item 391 and No. 65, item 594).

2b. ⁽¹³⁸⁾ The minister responsible for physical education and sport, in agreement with the minister responsible for public finance, shall define the detailed principles for the realisation of the tasks referred to in paragraph 2, the course of submitting the applications, the assignment of financial means and their settlements.

2c. ⁽¹³⁹⁾ The minister responsible for the cultural matters and national heritage protection shall define, by means of a regulation, shall define the detailed principles for the realisation of the tasks referred to in paragraph 1 (a), the course of submitting the applications, the assignment of financial means and their settlements, with regard to social priorities and the necessity to ensure the continuity of the realised tasks, taking into consideration the amounts of special financial means.

3. ⁽¹⁴⁰⁾ The additional payments referred to in art. 47 (a) (1) shall be transferred according to the principles, schedules and course specified for the execution of the payments in virtue of the tax on games.

4. ⁽¹⁴¹⁾ The provisions of the Act referred to in paragraph 2 (a), relating to target subsidies subject to special settlement principles, shall apply to the expenditure paid from the means referred to in paragraph 1.

administrative acts

Art. 47c. (deleted).

Chapter 5

Supervision and control

Art. 48. ⁽¹⁴²⁾ 1. The minister responsible for public finance shall exercise the supervision and control over the activity of the entities organising and conducting chance games, mutual wagering or slot machine games within the scope of the conformity of this activity with the provisions of the Law, the granted permit and the regulations of a given chance game, mutual wagering or slot machine game; the justified costs of the supervision shall be borne by the entity that organises chance games, mutual wagering or slot machine games.

2. The minister responsible for public finance can, by means of a regulation, assign the scope of his authority referred to in paragraph 1 to the taxation chambers and revenue offices in relation to the entities referred to in art. 6 (1).

3. ⁽¹⁴³⁾ The minister responsible for public finance shall also exercise special tax supervision connected with the control of the results calculation regarding the games on tables and slot machine games and special tax supervision in the scope of slot machine games with low prizes.

administrative acts

draft bills

Art. 48a. ⁽¹⁴⁴⁾ The taxation chamber that granted the permit exercises the supervision and control over the activity of the entities organising slot machine games with low prizes in the scope of conformity of this activity with the provisions of the Law, the granted permit and the regulations of the game.

Art. 49. 1. ⁽¹⁴⁵⁾ The entities organising and conducting games and mutual wagering referred to in art. 2, shall be obliged, upon every notice, enable the taxation control inspectors and the persons authorized by the minister responsible for public finance to perform all the activities necessary for ensuring the supervision and control effectiveness, in particular:

- 1) ensure the access to the buildings and equipment used for the conduct of chance games, -mutual betting or slot machine games,
- 2) ensure the inspection of the documentation and ensure making our copies of the necessary documents,
- 3) enable the inspectors to use the rooms separated in game centres during the inspection,
- 4) enable the video-recording, taking photos and audio-recording if a film, a photo or an audio recording can constitute the evidence or can contribute to the fixation of the evidence concerning the case that is a subject of the control.
- 5) ensure the access to the communication means or necessary technical equipment it possesses within the scope of the activities connected with the exercised supervision and control,
- 6) provide any explanations concerning the matters within the scope of supervision and control.

2. ⁽¹⁴⁶⁾ The respective regulations on taxation control shall be applied during the performance of the supervising and controlling activities referred to in paragraph 1.

3. The provision of paragraph 1 shall apply, respectively, to the authorized representatives of the Supreme Chamber of Control, who perform the inspection within the scope and on the principles stipulated in the regulations on the Supreme Chamber of Control.

4. ⁽¹⁴⁷⁾ The entities organising games in casinos shall be obliged to record the tips. The provisions of paragraph 1 points 2 and 6 shall apply to the tips record.

Art. 50. ⁽¹⁴⁸⁾ 1. In the course of performing the activities relating to the supervision and control, the person authorized by the minister responsible for public finance can, in particular:

- 1) examine the documents and records,
- 2) check the identity papers of the persons in game centres,
- 3) interrogate the witnesses,
- 4) secure the evidence.

2. In connection with the performed supervising and controlling activities, the persons authorized by the minister responsible for public finance can benefit from the protection provided for in the Penal Code for public officials.

3. The persons referred to in paragraph 2 cannot be detained during an in connection with the performed supervising and controlling activity without the prior consent of the minister responsible for public finance; these persons can be only subject to disciplinary proceedings for the offences relating to the direct performance of their official duties.

Art. 51. ⁽¹⁴⁹⁾ Within the scope of exercising the supervision and control, the minister responsible for public finance can, by means of a regulation:

- 1)-3) ⁽¹⁵⁰⁾ (repealed),
- 4) ⁽¹⁵¹⁾ determine the manner of recording tips in casinos, taking into consideration the need to ensure the effectiveness of the exercised supervision and control.

Art. 52. 1. ⁽¹⁵²⁾ The minister responsible for public finance shall give, in form of a decision, the instruction to exclude the incorrectness in case he ascertains that the entity who was granted the permit:

- 1) ⁽¹⁵³⁾ violates the Law or the terms of the permit,
 - 2) infringes the provisions stipulated in the game regulations.
 2. ⁽¹⁵⁴⁾ The minister responsible for public finance shall withdraw the permit if:
 - 1) the entity does not comply with the instruction given or in case of the occurrence of the circumstances referred to in paragraph 1,
 - 2) the company's (initial) capital decreases below the limit specified in art. 25,
 - 3) the entity suspends its business activity for the period longer than 3 months, unless the suspension is a result of a force majeure,
 - 4) ⁽¹⁵⁵⁾ the person referred to in art. 27 (b) (1) point 1 has been convicted, by means of a valid sentence, for the crimes set out in art. 299 of the Penal Code.
- court decrees

Art. 52a. ⁽¹⁵⁶⁾ The minister responsible for public finance relays, on an annual basis, the information regarding the implementation of the Law to an adequate parliamentary commission.

Art. 52b. ⁽¹⁵⁷⁾ In the scope of the slot machine games with low prizes, the activities assigned to the minister responsible for public finance, specified in art. 49, 50 and 52 shall be performed by a competent taxation chamber.

Art. 52c. ⁽¹⁵⁸⁾ Taxation chambers shall relay the information on the implementation of the Law in the scope of the slot machine games with low prizes, by 30 June of each year.