

**REGULATION OF
THE FINANCE MINISTER¹⁾**

of 3 June 2003

**on the execution of some provisions of the act on games of chance and mutual
wagering**

(Journal of Laws of 10 June 2003)

On the basis of Art. 19 point 6, art. 20 point 5, art. 24 point 3, art. 38 point 5, art. 39 point 6, art. 44a point 3 art. 46 point 3 of the Act of 29 July 1992 r. on Games of Chance and Mutual wagering (Journal of Laws of 1992 r. No 102, item 650, with later amendments²⁾) it is hereby decided what follows:

Section 1

General Provisions

§ 1. The Regulation states:

- 1) positions and functions which demand acquiring a certificate of profession, a sample of such a certificate of profession, the rules and regulations defining the works of the examining board; the regulations concerning the organisation and running of the examination and the course of its passing and the amount of remuneration received by the members of the examining board;
- 2) the amount of examination fees due for obtaining the permission to organise games of chance and mutual wagering, the issuance of the certificate of profession or the recognition of a certificate considered equivalent to it issued by a professional organisation conducting trainings on games of chance and mutual wagering;
- 3) detailed conditions concerning the payment of cash security;
- 4) detailed conditions concerning the organisation of tenders for subjects who compete to be granted a permission to run business activities related to organisation of games of chance;
- 5) conditions concerning the keeping of records for the purpose of fixing tax basis and calculating the amount of tax on games of chance;
- 6) the elements of tax records on games of chance.

§ 2. Whenever referring to "the act" in the regulation, one understands the Act dated 29 July 1992 on games of chance and mutual wagering.

Section 2

Certificates of profession

§ 3. 1. The obtainment of the certificate of profession is obligatory for individuals who hold the positions or perform the functions listed below:

1) a member of the board of a company mentioned in Art. 5 point 1 of the act and a person who supervises subjects running business activities in the scope of prize bingo or a prize lottery and in the event such games of chance are organised by natural persons – these persons;

2) a post which includes, within the scope of its responsibilities, supervision over games of chance and mutual wagering, in particular: directors and deputy directors of game centres and branches of game centres, managers and deputy managers who supervise activities of outlets organising games on slot machines of low payouts, video-lotteries, tele-bingo, prize lotteries, prize bingos, promotion lotteries and audiotex lotteries, table cashiers;

3) a post which includes, within the scope of its responsibilities, a direct organisation of a game or a mutual bet, in particular: croupiers accepting mutual bets, individuals running lottery offices, individuals operating gambling devices, excluding technical personnel.

2. The provision of Art. 1 point 3 does not concern individuals who distribute cash and prize lottery tickets, evidence of participation in tele-bingo games, cash and prize bingo and the proofs of participation in a promotion lottery and individuals who sell tokens or credit points in a slot-machine or video-lottery terminal.

§ 4. 1. An application to be admitted to the examination preceding the issuance of the certificate of profession is lodged by a subject who runs business activities within the scope of games of chance and mutual wagering.

2. The application mentioned in Art. 1 includes:

1) the identification of the applicant;

2) the personal data of the candidate: his first name, family name, date and place of birth and the place of residence;

3) the designation of the candidate's post and the scope of professional competencies he applies for;

4) statement of no arrears;

5) series and number of the candidate's identity card or passport.

3. A copy of the permit to run business activities and the rules and regulations of the games will be enclosed with the application.

4. A subject who has lodged an application to admit candidates to the examination will receive notification on the date and location of the examination.

§ 5. 1. Should at least 10 candidates be admitted to the examination, the date of the examination will be fixed.

2. The examining board will consist of three persons appointed by the minister proper for matters related to public finances from among the employees of the office servicing the said minister, herein called the "Ministry", who have adequate knowledge of the regulations on games of chance and mutual wagering.

§ 6. The duties of the examining board include:

1) preparation of examination questions;

2) conduct of the examination;

3) making a protocol on the course of the examination.

§ 7. 1. The examining board will conduct the examination in the seat of the Ministry.

2. The works of the examining board will be supervised by the chairman of the examining board.

3. The chairman of the examining board will announce the results of the examination on the day of its conduct.

§ 8. 1. A person entering for the examination will submit a voucher to prove the payment of the fee, mentioned in § 14, point. 1 and a document confirming his identity.

2. A person entering for the examination will answer the questions asked orally by the examining board.

3. After a person entering for the examination finishes answering the questions, the examining board will decide about the result of the examination with the majority of voices.

4. Should a person entering for the examination not pass it, he/she will have the right to enter for the examination for the second time, having complied with the conditions listed in Art. 1 and § 4.

§ 9. 1. A member of the examining board will receive the remuneration in the amount of PLN 400 due for the participation in the examination session.

2. The remuneration mentioned in Art. 1 will be paid from the means of the Ministry.

§ 10. A person who has passed the examination will receive the certificate of profession issued by the minister proper for matters related to public finances.

§ 11. 1. The certificate of profession will be issued for a limited period of time, no longer than 6 years.

2. After the elapse of the period of time the certificate was issued for, the holder of the certificate will have to enter for the examination again. The renewed certificate of profession will be issued for the period of time not exceeding the one defined in Art. 1.

§ 12. A sample of the certificate of profession constitutes an annex to the regulation.

Section 3

Fees

§ 13. The fees due for permits to organise games of chance and mutual wagering are as follows:

- 1) the permit to organise games of chance in a casino: PLN 321,732;
- 2) the permit to organise games of chance on slot machines: PLN 128,803;
- 3) the permit to organise a game of bingo cash: PLN 128,731;
- 4) the permit to organise a prize lottery or a prize bingo game: PLN 2,152; when the permit concerns the area of one voivodship only: PLN 1,052;
- 5) the permit to organise mutual wagering: PLN 42,931 plus additionally for each outlet in which mutual wagerings are taken: PLN 218;
- 6) the permit to organise games on slot machines of low payouts – PLN 43,263 plus additionally for each outlet with slot machines of low payout – PLN 217;
- 7) the permit to organise a promotion lottery and audiotex lottery – 10% of the value of the pool but not less than PLN 1,052.

§ 14. 1. The fees due for entering for the examinations for particular positions or posts are as follows:

- 1) director and deputy directors – PLN 1,608;
- 2) manager and deputy managers – PLN 1,499;

3) inspector supervising slot machine outlets of low payouts, video-lotteries and Tele-bingo – PLN 1.294;

4) table cashier – PLN 1,052;

5) a person directly supervising the game, servicing gambling machines (with the exclusion of technicians) and accepting mutual wagerings – PLN 423;

6) a person supervising a prize lottery, prize bingo, promotion lottery or audiotex lottery device – PLN 1,052;

7) other posts or positions, not listed in points 1-6 – PLN 2,152.

2. The fee due for the issuance of the certificate of profession mentioned in § 10 and the recognition of a certificate considered equivalent to it issued by a professional organisation conducting trainings on games of chance and mutual wagering will amount to PLN 218.

Section 4

Detailed conditions concerning the payment of cash security

§ 15. 1. The sum mentioned in Art. 38 section 4 point 3 of the act will be blocked on a bank account.

2. The term of expiry of an insurance or a bank warranty, stated in insurance or bank warranty agreements, mentioned in Art. 38 Section 4, points 1 and 2 of the act will not be shorter than two months following the date with which the permit to organise games of chance and mutual wagerings expires.

§ 16. In the event of entering into the insurance agreement mentioned in Art. 38, Section 4 point 1 of the act, the insured shall transfer his/her rights resulting from the insurance policy to the State Treasury.

§ 17. 1. In order to lodge a cash security mentioned in Art. 38, Section 4, point 4 of the act, the following documents will be submitted:

1) current extract from the land and mortgage register of the real estate;

2) current valuation of the real estate done by property expert;

3) a copy of a notary act on establishing a mortgage on behalf of the State Treasury;

2. A building construction erected in the area of the real estate the mortgage has been established for shall be insured.

Section 5

The conditions of holding tenders for subjects applying for permits to run business activities concerning the organisation of games of chance

§ 18. The tender mentioned in Art. 24 Section 2 of the act, will be held in a written form.

§ 19. Notification of a tender will be announced on the announcement board and on the website of the Ministry.

§ 20. Notification of a tender will state:

1) the subject of the tender and in particular the scope of the future permit;

2) requested content of tender bids;

3) evaluation criteria in respect to the bids, defining the conditions of choosing the most favourable bid;

- 4) place and date of:
 - a) making bids,
 - b) opening bids,
 - c) commencing the tender,
 - d) solving the tender,
 - e) announcing tender results.

§ 21. The participants of the tender will submit their tender offers in a written form, in sealed envelopes.

§ 22. 1. The period of time between the announcement of the tender and the date of the tender will not be longer than one month.

2. The period of time between the date of making tenders and the date of completing the tender procedure will not be longer than 3 months.

§ 23. 1. Tender procedure will be conducted by a tender committee which will consist of at least three people appointed by the minister proper for matters related to public finances from among the employees of the Ministry, herein called the "committee".

2. The committee will decide its statute and fulfil its obligations at committee meetings.

§ 24. Tender procedure will consist of an open and a closed part.

§ 25. 1. During the open part of the procedure, the committee:

- 1) decides on the correctness of the invitation to tender;
- 2) rejects tenders made after the fixed date;
- 3) opens the remaining envelopes with tenders.

2. The participants of the tender procedure are allowed to participate in the opening of tenders.

§ 26. In the closed part of the procedure, the committee will:

- 1) reject tenders which do not meet:
 - a) the requirements stated in regulations on games of chance and mutual wagering;
 - b) the requirements stated in the announcement of the tender procedure;
- 2) choose the most favourable tender or
- 3) decides not to choose any of the tenders made.

§ 27. 1. A report will be made from the course of the tender, which will include:

- 1) the designation of the place and date of the tender;
- 2) names and family names of people responsible for running the tender;
- 3) the number of made tenders;
- 4) the indication of tenders which did not meet the requirements of the tender or made after the fixed date complete with justification;
- 5) the findings of the committee in accordance with § 26;
- 6) the signatures of people running the tender.

2. The committee will submit the report from the tender procedure to the minister proper for matters related to public finances.

§ 28. 1. The Committee will inform, without a delay, the participants of the tender procedure about the date of giving the decision concerning the permit.

2. The minister proper for matters related to public finances will make a decision concerning the permit not later than within 14 days from the date of completing the tender procedure.

Chapter 6

Conditions concerning the keeping of records for the purpose of fixing tax basis and calculating the amount of tax on games of chance

§ 29. 1. A subject conducting business activities related to games of chance and mutual wagering will keep the records for the purpose of fixing tax basis and calculating the amount of tax on games of chance.

2. The records should include the following data:

1) for cylindrical games, dicing and card games, such as black jack, baccarat, poker on condition of Point 2 – the amount of cash payments from the exchange of tokens at the cash-desk and on the table, the amount of sums paid by the cash-desk in exchange for returned tokens and the the sum being the result of these two sums;

2) for the card game of poker, in which the participants play among themselves and the casino organises the game – the amount of sums obtained on this;

3) for games on slot machines – the amount of sums obtained from the exchange of tokens or paid to the ash-desk and credited in the memory of the slot-machines or paid into the slot machines and the amount of sums won by the participants and the result of these two sums;

4) for video-lottery – the amount of sums obtained from the exchange of tokens used in the game or paid to the cash-desk and credited in the terminal's memory or paid into the terminal and the amount of sums won by the participants of the games and the result of these two sums;

5) for the games of chance and mutual wagerings – the sum of paid stakes;

6) for the game of cash bingo – the nominal value of coupons purchased by the company;

3. The records should illustrate the actual state for the time of the game closure, mentioned in Art. 2.

§ 30. 1. A subject organising cash lottery, tele-bingo, prize lottery or prize bingo will keep the records for the purpose of fixing the tax basis and calculating the amount of tax on games, which should include the following data:

1) the number of tickets, evidences of participation in tele-bingo or bingo coupons introduced to sale;

2) the revenues from the sale of tickets, evidences of participation in tele-bingo or bingo coupons;

3) the number of returned tickets, unused evidences of participation in tele-bingo or bingo coupons;

4) the cost of purchasing the tickets or coupons from the producer and the costs related to preparing evidences of participation in tele-bingo;

5) taxes and fees paid on the basis of separate regulations;

6) costs related to selling tickets, evidences of participation in tele-bingo or bingo coupons.

2. The subject mentioned in Art. 1, after the closing of the organised game shall submit the records to the body issuing the permit.

§ 31. A subject who organises games on slot machines of low payouts will keep the records for the purpose of determining and calculating the amount of tax on games in the form of a lump sum, which will include the following data:

- 1) the list of all outlets with slot machines of low payouts with exact addresses;
- 2) the number of slot machines installed in each outlet complete with registration numbers;
- 3) the equivalent of the sum in EURO, fixed in accordance with Art. 45, Section 1 of the act;
- 4) the amount of the lump sum of the tax on games.

Section 7

The registry of the tax on games

§ 32. The registry mentioned in Art. 44a section 1 of the act shall include:

- 1) the number of item;
- 2) date of tax collection;
- 3) amount of collected tax;
- 4) number and type of sold coupons;
- 5) signatures of authorised representatives of the tax payer and the payer;
- 6) date of transferring the collected sum of tax to the account of the proper tax office.

Section 8

Transitory regulations and final provision

§ 33. Certificates of profession issued on the basis of the regulations in force shall remain valid for the period of time they have been issued for.

§ 34. The regulation comes into force with 15 June 2003 ³⁾

¹⁾ The Finance Minister supervises the works of governmental administration – public finances on the basis of § 1 Section 2 point 2 of the regulation of the Prime Minister of 29 March 2003 on the scope of the activities of the Finance Minister (Journal of Laws, No 32, item 301, No 43, item 378 and No 93, item 834).

²⁾ The amendments of the uniform text of the act have been announced in the Journal of Laws of 1998, No 145, item 946, No 155, item 1014 and No 160, item 1061, of 2000 No 9 item 117, No 70, item 816 and No 116, item 1216, of 2001 No 84, item 908, of 2002 No 25, item 253 and of 2003 No 84, item 774.

³⁾ The scope of matters regulated with this regulation was regulated by the regulation of the Finance Minister of 31 October 2000 on the execution of some of the provisions of the act on games of chance, mutual wagerings and games on slot machines (Journal of Laws No 95, item 1048 and No 115, item 1205, of 2001, No 151, item 1707 and of 2002 No 221, item 1859).