

Journal of Laws 2009 No. 201 item 1540**Based on: Journal
of Laws of 2025
item 595.****ACT**

of 19 November 2009

on gambling

Chapter 1

General provisions

Art. 1. 1. This Act specifies the conditions for organising gambling and the rules for conducting activities in this area, as well as the rules for taxation with gambling tax, hereinafter referred to as "gambling tax".

2. Gambling games are games of chance, mutual betting, card games, and slot machine games.

Art. 2. 1. Games of chance are games, including those organised via the Internet, with cash or non-cash prizes, the outcome of which depends in particular on chance. These are:

- 1) number games – games in which the prize is won by correctly selecting numbers, symbols or other distinguishing features, and the amount of the prize depends on the total amount of stakes paid, and the keno number game, in which the prize is won by correctly selecting numbers, and the amount of the winnings is the product of the stake paid and the multiplier set for each winning level;
- 2) cash lotteries, in which participation is achieved by purchasing a ticket or other proof of participation in the game, and the lottery organiser offers only cash prizes;
- 3) telebingo games, in which participation is achieved by purchasing proof of participation in the game containing random sets of numbers or characters predetermined

numbers or characters, conducted on a national scale with the draw broadcast as a television programme, and the entity organising the game offers cash or non-cash prizes;

- 4) cylindrical games in which participants take part in the game by selecting numbers, symbols or other distinguishing features, and the amount of the prize depends on a predetermined ratio of the stake to the prize, and the result of the game is determined by means of a rotating device or cylindrical games organised on these principles on the Internet;
- 5) (repealed)
- 6) dice games;
- 7) cash bingo games, in which players participate by purchasing random sets of numbers from a predetermined set of numbers, and the game organiser offers only cash prizes, the amount of which depends on the total amount of stakes paid;
- 8) a raffle bingo game in which participants purchase random sets of numbers from a predetermined set of numbers, and the organiser of the game offers only material prizes;
- 9) raffles, in which participants purchase a ticket or other proof of participation in the game, and the organiser of the raffle offers only material prizes;
- 10) promotional lotteries, in which participation is achieved by purchasing goods, services or other proof of participation in the game, thereby participating in the lottery free of charge, and the lottery organiser offers cash or material prizes;
- 11) audiototele lotteries, in which participation is paid for by:
 - a) a telephone call,
 - b) sending text using public telecommunications network.

2. Mutual betting refers to betting for cash or non-cash prizes, involving guessing:

- 1) the results of sporting competitions between humans or animals, in which participants place bets and the amount of the winnings depends on the total amount of bets placed – totalizators;

2) the occurrence of various events, including virtual events, in which participants place bets and the amount of winnings depends on the ratio of the bet to the winnings agreed between the bookmaker and the bettor – bookmaking.

2a. Virtual events are understood to mean computer-generated events relating to sporting competitions between humans or animals.

3. Slot machine games are games played on mechanical, electromechanical or electronic devices, including computers, and games corresponding to the rules of slot machine games organised via the Internet for cash or material winnings, in which the game contains an element of chance.

4. A non-cash prize in slot machine games also includes the possibility of extending the game without having to pay a stake for participation in the game, as well as the possibility of starting a new game by using the non-cash prize won in the previous game.

5. Slot machine games also include games on mechanical, electromechanical or electronic devices, including computers, and games corresponding to the rules of slot machine games organised via the Internet for commercial purposes, in which the player has no possibility of winning cash or non-cash prizes, but the game is random in nature.

5a. Card games include blackjack, poker and baccarat, if they are played for cash or non-cash prizes.

6. The minister responsible for public finance shall decide, upon request or ex officio, by way of a decision, whether games or bets having the characteristics listed in paragraphs 1–5a are games of chance, mutual bets, card games or slot machine games within the meaning of the Act.

7. The application for the decision referred to in paragraph 6 shall be accompanied by a description of the planned or implemented project, taking into account, in particular, the rules of its organisation, the anticipated prizes, the method of selecting the winners and, in the case of slot machine games, a technical examination of the slot machine in question, carried out by a testing body authorised to perform technical examinations of slot machines and gaming devices, and in the case of games organised via the Internet, an opinion confirming the rules and correctness of the software used to organise these games. The minister responsible for public finance may

request the submission of such documents by the party also in proceedings conducted ex officio.

7a. The decision referred to in paragraph 6 shall not be issued if the nature of the games on a given device has been determined as a result of an inspection or procedural activities carried out in accordance with separate regulations by the National Revenue Administration authorities.

7b. The minister responsible for public finance shall specify, by way of a regulation, the template for the application for the decision referred to in paragraph 6, taking into account the need to ensure the uniformity of applications and the efficient performance of tasks in this area.

8. The minister responsible for public finance may authorise, by way of a regulation (), in order to improve the service provided to applicants and ensure the swift conduct of proceedings, the authorities subordinate to or supervised by him to issue, on his behalf, the decision referred to in paragraph 6, specifying at the same time the local jurisdiction of the authorised authorities and the scope of the authorisation.

Art. 3. The organisation of games of chance, mutual betting, card games and slot machine games, as well as the conduct of activities in this area, shall be permitted on the basis of an appropriate licence, permit or notification.

Art. 4. 1. Whenever the Act refers to:

- 1) gaming centres – this shall be understood to mean:
 - a) casino games – a separate place where cylinder games, card games, dice games or slot machine games are conducted on the basis of approved regulations, with a minimum total number of 4 cylinder games and card games organised, and between 5 and 70 slot machines installed,
 - b) cash bingo parlour – a separate place where cash bingo is played in accordance with approved rules,
 - c) slot machine parlour – a separate place where slot machine games are conducted on the basis of approved regulations, with the number of installed slot machines ranging from 3 to 50;

- 2) mutual betting point – a separate place where totalizator or bookmaker bets are accepted on the basis of approved regulations;
 - 3) device to games – understood as by to all devices that can be used to conduct gambling and devices whose operation affects the conduct of games;
 - 4) a random number generator – a device used to determine the results of cash lotteries, audiotele lotteries, number games, promotional lotteries and raffles;
 - 5) separate area – this means an area with restricted access for persons under 18 years of age and which ensures compliance with the regulations on advertising gambling.
2. (repealed)

Art. 5. 1. The operation of number games, cash lotteries, telebingo and slot machines outside of casinos is subject to a state monopoly.

1a. Activities in the field of number games and cash lotteries may be conducted in the form of participation in number games and cash lotteries organised simultaneously in the territory of more than one country (multi-jurisdictional games).

1b. The organisation of gambling via the Internet, with the exception of betting mutual and promotional lotteries is covered by a state monopoly.

1c. The state monopoly on slot machine games outside casinos is exercised in slot machine gaming salons.

2. The state monopoly is exercised by the minister responsible for state assets, who, in consultation with the minister responsible for public finance, establishes single-member companies of the State Treasury for this purpose.

3. The provisions on competition and consumer protection shall not apply to the activities referred to in paragraph 1.

Art. 6. 1. Activities involving cylinder games, card games, dice games and slot machine games may be conducted after obtaining a casino licence, subject to Art. 5(1) and (1b) and Art. 6a(2).

2. Activities involving cash bingo games may be conducted after obtaining a permit to operate a cash bingo hall.

3. Mutual betting activities may be conducted, in accordance with the authorisation granted, only at mutual betting outlets or via the Internet after obtaining a licence to organise mutual betting.

4. The activities specified in paragraphs 1–3 shall be conducted on the terms and conditions set out in the approved regulations and the licence or permit granted, as well as those resulting from the provisions of the Act.

5. Activities involving the organisation of gambling within the scope specified in paragraphs 1–3 may only be conducted in the form of a joint-stock company or a limited liability company with its registered office in the Republic of Poland, subject to Article 7a(1).

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

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

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

Article 6a. 1. Poker games may be organised in casinos or outside casinos by entities organising games of chance on the basis of a licence to operate a casino, as follows:

- 1) in a casino, if the rules of poker have been previously approved by the minister responsible for public finance and:

- a) the game is run by an authorised employee, and players play against the casino or
 - b) in the form of a poker tournament, if the participants play against each other, the number of participants is at least 10, and a notification of the organisation of such a tournament has been submitted to the director of the tax administration office competent for the place where the poker tournament is held;
- 2) outside a casino in the form of a poker tournament, if:
- a) the participants of the tournament play poker play against each other, and the number the number of participants in the tournament is at least 10 people,
 - b) such a poker tournament has been reported to the director of the tax administration office competent for the place where the poker tournament is held,
 - c) the rules of the poker tournament have been previously approved by the minister responsible for public finance,
 - d) the entity organising the poker tournament is obliged to install the audiovisual system referred to in Article 15b(1) at the venue where the game is organised.
2. A poker game may be organised in the form of a poker tournament outside casinos by an entity that does not hold a licence to operate a casino, if:
- 1) The prizes are material prizes, and the value of the material prizes does not exceed 50% of the base amount referred to in Article 70;
 - 2) the organisation of such a tournament has been reported to the director of the tax administration office competent for the place where the poker tournament is held;
 - 3) the rules of the poker tournament outside a casino have been approved by the minister responsible for public finance;
 - 4) the poker game takes place in a separate area accessible only to adults invited by the organiser.
3. The notification referred to in paragraph 2(2) shall include:
- 1) the first name, surname and address of the person making the notification or the name and address of the registered office of the entity making the notification;

- 2) the name of the poker tournament;
- 3) the time at which the poker tournament is planned to be held, and the venue where it is to be held;
- 4) the expected number of participants;
- 5) measures taken to prevent access by minors participants.

4. Poker games in the form of poker tournaments outside casinos, as referred to in paragraph 2, may be organised by natural persons, legal persons or organisational units without legal personality.

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

6. An entity organising a poker tournament on the basis of a licence to operate a casino shall be required to submit, in paper or electronic form by means of electronic communication, in the manner specified in Article 168 of the Act of 29 August 1997 – Tax Ordinance (Journal of Laws of 2025, item 111), to the director of the tax administration chamber competent for the place where the tournament is organised, to whom the organisation of such a tournament has been reported, by the 25th day of the month following the month in which the tournament ended, detailed information about the persons who won the tournament, including their first names, surnames, the amount of the entry fee for participation in the tournament and information about the amount of winnings obtained, as well as information about the settlement of gambling tax.

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

1a. Raffles or bingo games in which the value of the prize pool does not exceed the base amount referred to in Article 70 may be organised by the entities listed in paragraph 1, after notification. Notification shall be made no later than 30 days before the start of the game.

1b. Raffles and bingo games in which the value of the prize pool exceeds the base amount referred to in Article 70, and not

exceeds fifteen times that amount, may be organised by a public benefit organisation after notification. The notification shall be made no later than 30 days before the start date of the lottery or game. The total value of the prize pool in raffles or bingo games organised by a public benefit organisation on the basis of notifications may not exceed thirty times the base amount referred to in Article 70 during a calendar year.

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

Art. 7a. 1. Joint-stock companies or limited liability companies, or companies operating on the same principles as these companies, having their registered office in another Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area, conducting activities within the scope referred to in Article 6(1)-(3) or Article 7(2), may conduct such activities in the territory of the Republic of Poland on the terms and conditions specified in the approved regulations, the granted concession or authorisation, as well as those resulting from the provisions of the Act, provided that a representative or a branch office is established.

2. Representative:

- 1) acts on behalf of and for the benefit of the company referred to in paragraph 1 before the authorities competent in matters relating to gambling;
- 1a) has the power of attorney to conclude civil law contracts on behalf of and for the benefit of the company referred to in paragraph 1;
- 2) represents the company referred to in paragraph 1 before the competent authorities in matters relating to gaming tax;
- 3) keeps documentation in Polish on the territory of the Republic of Poland, including records concerning activities within the scope referred to in Article 6(1)-(3) or Article 7(2).

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

- 1) a natural person who is resident in the territory of the Republic of Poland and is able to communicate in Polish to the extent necessary to perform the duties of a representative;
- 2) a legal person or an organisational unit without legal personality which has its registered office in the territory of the Republic of Poland and at least one member of whose management board is able to communicate in Polish to the extent necessary to perform the duties of a representative.

4. The conditions specified in Article 11, Article 12(1) and Article 34(1)(2) and (3) shall apply accordingly to the representative.

5. A representative shall be appointed by way of a written agreement, which shall include in particular:

- 1) the names of the parties to the agreement and their addresses;
- 2) the correspondence address in the territory of the Republic of Poland of the representative, if different from the address referred to in point 1;
- 3) address in the Republic of Poland where documentation concerning activities referred to in Article 6(1)-(3) or Article 7(2) will be stored;
- 4) the scope of authorisation exceeding the activities specified in paragraph 2;
- 5) the duration of the agreement;
- 6) the terms of termination of the agreement, including the manner of handling the stored documentation concerning the activities referred to in Article 6(1)-(3) or Article 7(2).

6. If the representative no longer meets the conditions specified in paragraph 3 or, respectively, in Article 11, Article 12(1) and Article 34(1)(2) and (3), the company referred to in paragraph 1 shall be obliged to terminate the contract with the representative without delay.

Article 8. Unless otherwise provided for in this Act, the provisions of the Act of 29 August 1997 – Tax Ordinance shall apply accordingly to proceedings in matters specified in this Act.

Chapter 2

Conditions for organising gambling

Art. 9. 1. The condition for organising games covered by the state monopoly is the approval of their rules, including any amendments thereto, by the minister responsible for public finance.

2. The minister responsible for public finance shall approve the rules referred to in paragraph 1 within 6 months of the date of submission of the rules for approval.

Art. 10. 1. The amount of the share capital of a joint-stock company or a limited liability company limited liability company conducting activities in the field of:

- 1) games organised in a casino – may not be less than PLN 4,000,000;
- 2) games organised in a bingo hall cash games or the acceptance of
– may not be less than PLN 2,000,000.

2. In the companies referred to in paragraph 1, there may be no shares (stocks) preferential shares.

3. The provision of paragraph 2 shall not apply to sole proprietorship companies of the State Treasury.

4. Supervisory boards shall be appointed in the companies referred to in paragraph 1.

5. In a joint-stock company referred to in paragraph 1, only registered shares may be issued.

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

7. The conversion into zlotys shall be made at the average exchange rate of the foreign currency announced by the National Bank of Poland on the last day of the month preceding the date of submission of the application for a licence to operate a casino, a permit to operate a cash bingo hall or a permit to organise mutual betting.

Art. 11. 1. Activities within the scope referred to in Art. 6(1–3) and Art. 7(2) may be conducted provided that:

- 1) there are no justified reservations from the point of view of state security, public order or the security of economic interests in relation to the company or its shareholders (partners) holding shares (stocks) whose value exceeds 10% of the company's share capital, or members of the management board, supervisory board or audit committee or proxies

the company's shareholders who are natural persons, legal persons or companies without legal personality, there are no justified reservations from the point of view of national security, public order, the security of the state's economic interests, and compliance with the provisions regulating anti-money laundering and counter-terrorist financing;

- 2) members of the management board, supervisory board or audit committee of the company have Polish citizenship or citizenship of a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area or the Organisation for Economic Co-operation and Development, except that this requirement does not apply to companies referred to in Article 7a(1);
- 3) no proceedings are pending before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area against the entities referred to in point 1 in cases of offences related to money laundering and terrorist financing;
- 4) the company referred to in point 1 has not had its licence or authorisation revoked for the reasons specified in Article 59(1)(2) within 6 years prior to the date of submission of the application for a licence or authorisation;
- 5) the shareholders (partners) referred to in point 1 were not shareholders (partners) holding shares (shares) exceeding 10% of the company's share capital in a company whose licence or permit was revoked within 6 years prior to the date of submitting the application for a licence or permit for the reasons specified in Article 59(1)(2);
- 6) members of the management board, supervisory board or audit committee or proxies referred to in point 1 were not members of the management board, supervisory board or audit committee or proxies in a company whose licence or permit was revoked within 6 years prior to the date of submitting the application for a licence or permit for the reasons specified in Article 59(1)(2).

2. The minister responsible for public finance may submit an application to the General Inspector of Financial Information, the Head of the Internal Security Agency

Internal Security Agency, the Head of the Central Anti-Corruption Bureau or the Chief Commander of the Police to provide information on whether there are reasonable concerns regarding the entities referred to in paragraph 1(1) from the point of view of national security, public order, the security of the economic interests of the state, as well as threats related to money laundering or terrorist financing.

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

Art. 12. 1. Natural persons who are partners (shareholders) in a company conducting activities within the scope referred to in Art. 6(1)-(3), representing at least 10% of the share capital, and members of the management board, supervisory board or audit committee or proxies, or beneficial owners within the meaning of Article 2(2)(1) of the Act of 1 March 2018 on counteracting money laundering and terrorist financing (Journal of Laws of 2023, item 1124, as amended¹⁾) of such a company should have an impeccable reputation, in particular they must not be persons convicted of an intentional crime or an intentional fiscal offence in the territory of a Member State of the European Union.

2. Persons managing an entity organising raffles or bingo games and persons representing such an entity may not be persons convicted of an intentional crime or an intentional fiscal offence in the territory of a Member State of the European Union.

3. The persons referred to in paragraphs 1 and 2 shall be required, at the request of the authority granting the licence or authorisation, to provide a current certificate stating that they have not been convicted of an intentional crime or an intentional fiscal offence in the territory of a Member State of the European Union.

4. The provisions of paragraphs 1-3 shall apply mutatis mutandis to non-residents who are natural persons not holding the nationality of a Member State of the European Union, except that such persons shall be required, at the request of the authority granting

¹⁾ Amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2023, items 1285, 1723 and 1843, of 2024, items 850 and 1222, and of 2025, items 146 and 172.

licence or permit, submit a current certificate stating that they have not been convicted in the territory of the European Union Member State indicated in the request for an intentional offence or an intentional fiscal offence. Such persons shall also submit relevant, certified, current certificates stating that they have not been convicted of an intentional offence or an intentional fiscal offence, issued by the competent authorities of the country of which they are citizens or permanent residents.

Art. 13. Raffles, bingo games, promotional lotteries and audiotele lotteries may be organised on a one-off basis on a national or local scale in accordance with the approved regulations.

Art. 14. 1. The organisation of cylinder games, card games, including poker tournaments, dice games and slot machine games, is permitted only in casinos on the terms and conditions specified in the approved regulations and the licence or permit granted, as well as those resulting from the provisions of the Act, with the exception of paragraphs 4 and 5.

2. The organisation of cash bingo games is permitted only in cash bingo halls under the terms and conditions specified in the approved regulations and the granted authorisation, as well as those resulting from the provisions of the Act.

3. The acceptance of mutual bets is permitted – in accordance with the permit granted – only at mutual betting outlets or via the Internet on the terms and conditions specified in the approved regulations and the permit granted, as well as those resulting from the provisions of the Act.

4. The organisation of poker games is also permitted outside casinos exclusively on the terms and conditions specified in Article 6a.

5. The company referred to in Article 5(2) conducts gaming activities.
gambling on the terms specified in the Act and the approved regulations.

Art. 15. 1. Casinos may be located in towns with up to 250,000 inhabitants – 1 casino. For each additional 250,000 inhabitants, the number of permitted casinos shall be increased by 1. However, the total number of casinos in a province may not exceed 1 casino for every 650,000 inhabitants of the province.

1a. Gaming machines may be installed in gaming halls:

- 1) within the district in a number not exceeding the ratio of 1 machine for every 1,000 inhabitants of the district;
- 2) (repealed)

1b. The minister responsible for public finance shall specify, by way of a regulation, the requirements for planning the location of slot machine parlours within a municipality, in particular the minimum distance of slot machine parlours from schools, kindergartens, educational, youth educational centres, youth social therapy centres, special educational centres-educational centres, special educational centres for children and young people requiring special organisation of learning, working methods and education, institutions providing care and education to pupils during their education away from their place of permanent residence, places of religious worship and other gaming centres, taking into account the need to limit the negative socio-economic effects of gambling.

1c. The condition for organising games on slot machines in slot machine arcades is the approval, by way of a decision, of the planned location of the slot machine arcade by the director of the tax administration chamber competent for the planned location of the slot machine arcade.

1d. In order to protect players from the negative effects of gambling, the entity exercising the state monopoly on slot machine games organised in slot machine parlours is required to implement responsible gaming rules, including in particular:

- 1) the requirement to display in a visible manner in the slot machine parlour:
 - a) information about the entity offering gambling games and how to contact it,
 - b) the rules of the game,
 - c) information about the prohibition of gambling for persons under 18 years of age,
 - d) information about the risks associated with gambling,
 - e) names institutions providing assistance to with gambling problems;
- 2) a procedure for verifying that participants in the game are over 18 years of age;

- 3) a procedure for registering game participants as a condition for starting and playing the game;
- 4) mechanisms enabling game participants to control their activity in a slot machine arcade;
- 5) mechanisms preventing participants from playing after exhausting their funds financial resources of the participant;
- 6) ensuring the protection of minors in the manner of presenting commercial information in slot machine arcades;
- 7) a procedure for verifying the age of persons entering the gaming hall;
- 8) placing information about the prohibition of entry for persons under the age of 18 in a visible information about the prohibition of entry for persons under 18 years of age.

1e. An entity exercising the state monopoly on slot machine games organised in slot machine arcades shall submit a draft of the responsible gaming rules to the minister responsible for public finance for approval.

1f. The entity referred to in paragraph 1e shall display the approved responsible gaming rules in the slot machine arcade no later than at the time of commencing slot machine gaming.

1g. The minister responsible for public finance shall approve the rules referred to in point 1d within six months of the date of submission of the rules for approval.

2. Cash bingo halls may be located in towns with up to 100,000 inhabitants – 1 hall. For each subsequent 100,000 inhabitants, the number of permitted halls shall be increased by 1. However, the total number of cash bingo halls in a province may not exceed 1 hall per 300,000 inhabitants of the province.

3. The number of inhabitants referred to in paragraphs 1–2 is determined by the President of the Central Statistical Office as the number of people actually residing in a given locality and province, as of 31 December of the year preceding the year in which the game operator submitted an application for a licence to operate a casino or a permit to operate a cash bingo hall.

4. Casinos may also be located on Polish-registered ocean-going passenger ships and passenger ferries, provided that the game is conducted during the voyage and begins no earlier than 30 minutes after departure from the port and ends no later than 30 minutes before arrival at the port of destination.

Art. 15a. 1. Gaming centres shall register visitors at the expense of the entity organising the game. Registration is a condition for visitors to enter the gaming centre.

2. In order to register, the person managing the gaming centre or an employee authorised by them shall verify the identity of the visitor to the gaming centre on the basis of a document confirming their age and identity.

3. The registration of guests shall include checking and recording in the guest register the date and time of the guest's entry to the gaming centre and their personal data, including:

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

4. Guest of the gaming receives a single-use admission admission
which

confirmation of registration.

5. The data covered by the guest register is made available exclusively to Customs and Tax Service officers, National Tax Administration authorities, the Police and game participants submitting complaints – to the extent that it concerns those participants, as well as to the court and prosecutor in connection with pending proceedings. The data is made available free of charge.

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

Art. 15b. 1. An entity conducting activities in the field of games organised in a casino and a slot machine parlour is obliged to install an audiovisual game control system in the casino and slot machine parlour to control the course and conduct of games, including enabling verification of the correctness of determining the results of games, of settling chips

and cash, issuing certificates of winnings and keeping records of winnings paid out (issued), and resolving doubts related to the organisation of games, as well as ensuring the possibility of controlling and verifying persons entering the casino and slot machine parlour by means of audio-visual recording.

2. The audiovisual recording is made available exclusively to officers of the Customs and Tax Service, the National Tax Administration, the Police, and participants in the game who submit complaints – to the extent that it concerns these participants, as well as the court and the prosecutor in connection with pending proceedings. The data is made available free of charge.

3. The audiovisual signal recording is stored:

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

4. The recording of the audiovisual signal should be permanent and legible. The method of recording and storing the audiovisual signal should protect the recording from destruction, modification and concealment.

5. The minister responsible for public finance shall specify, by way of a regulation, the detailed conditions for the installation and use of the system referred to in paragraph 1, taking into account, in particular, the need to ensure that the course of each game can be reproduced.

Article 15ba. 1. An entity exercising the state monopoly on slot machine games organised in slot machine parlours shall operate an ICT system that records and archives:

- 1) data on stakes paid and winnings paid out in games on gaming machines organised in gaming machine parlours,
- 2) the course of games played on slot machines in slot machine parlours,
- 3) the location and correct operation of slot machines,
- 4) data on slot machines, including information on malfunctions and tampering with slot machines

– hereinafter referred to as the "recording system".

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

3. Slot machines shall be adapted and connected to the recording system on the date on which the entity referred to in paragraph 1 commences its activities in the field of slot machine games organised in slot machine gaming halls.

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

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

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

7. The minister responsible for public finance shall specify, by way of a regulation, the detailed conditions for the operation and functioning of the recording system, taking into account the need to ensure adequate control over the conduct of activities in the field of organising slot machine games in slot machine parlours.

Art. 15c. The gaming centre should be equipped with a backup power supply independent of the public grid and anti-interference installations ensuring continuous and uninterrupted gameplay.

Art. 15d. 1. In the case of gambling via the Internet, the devices processing and archiving data relating to such gambling and its participants should be installed and stored on the territory of a Member State of the European Union or a Member State of the

Member State of the European Free Trade Association (EFTA) – party to the Agreement on the European Economic Area.

2. An entity organising gambling via the Internet may only use a website whose country code top-level domain is assigned to Polish websites.

3. An entity organising gambling via the Internet is obliged to keep, in real time, in an archiving device located in the territory of the Republic of Poland or a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area, in real time, on an archiving device located in the territory of the Republic of Poland or a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area, all data related to the gambling game organised, including data exchanged between that entity and the gambling participant, allowing for the determination of the course and outcome of gambling games and transactions carried out as a result of those games, as well as data necessary to identify the gambling participant.

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

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

6. An entity organising gambling via the Internet shall ensure the security of archived and accessible data.

7. The data referred to in paragraph 3 shall be stored for a period of 5 years from the end of the calendar year in which it was archived. After this period, the entity organising gambling via the Internet shall delete the data.

8. The minister responsible for public finance may specify, by way of regulation:

- 1) the method of data archiving, including requirements for archiving devices and their software, taking into account the need to ensure the security, integrity and completeness of stored and accessible data and the possibility of obtaining it broken down by

conducted on different websites and under individual licences;

- 2) the scope of data that an entity organising gambling via the Internet is required to archive, taking into account the need to ensure proper control and prevention of fraud and to ensure verification of compliance by that entity with the regulations governing this type of activity.

Art. 15e. An entity organising gambling via the Internet which holds a licence or permit, or has notified the organisation of such games, shall be obliged to carry out payment transactions within the meaning of the Act of 19 August 2011 on payment services (Journal of Laws of 2024, item 30, 731 and 1222, and of 2025, item 146), resulting from these games exclusively through the payment service providers referred to in Article 4(2)(1)-(4), (6) and (9) of that Act.

Article 15f. 1. The minister responsible for public finance shall maintain a Register of domains used to offer gambling games in violation of the Act, hereinafter referred to as the "Register".

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

3. The Register shall be maintained in an ICT system enabling the automatic transfer of information to the ICT systems of telecommunications operators and payment service providers.

4. The following shall be entered in the Register:

- 1) the name of the internet domain:
 - a) used for organising gambling or
 - b) used to advertise or promote gambling– contrary to the provisions of law available to Internet users located in the territory of the Republic of Poland;
 - 2) the date and time of the entry, its modification or deletion.
5. A telecommunications operator providing Internet access services is obliged to:

- 1) preventing access to websites using domain names entered in the Register free of charge by removing them from the ICT systems of telecommunications operators used to convert domain names into IP addresses, no later than within 48 hours of the entry being made in the Register;
- 2) redirect, free of charge, connections referring to Internet domain names entered in the Register to a website maintained by the minister responsible for public finance, containing a message addressed to recipients of Internet access services, including in particular information on the location of the Register, the entry of the searched Internet domain name in that Register, a list of entities legally offering gambling games in the territory of the Republic of Poland, as well as a notification of the impending criminal and fiscal liability of participants in games organised in violation of the provisions of the Act;
- 3) free access to websites using domain names deleted from the Register, no later than 48 hours after the deletion of the internet domain name from the Register.

6. Entries in the Register, changes to entries or deletions are made ex officio, after approval by the minister responsible for public finance or a body of the National Revenue Administration designated by him.

7. An entity organising gambling on a website using a domain name entered in the Register, or being a telecommunications entrepreneur, or having legal title to a domain entered in the Register, or an entity being a payment service provider may lodge an objection to the minister responsible for public finance against an entry in the Register within 2 months from the date of entry of that domain name in the Register.

8. The objection shall contain:

- 1) basic data identification of the entity raising the objection, in particular:
 - a) full name, address of residence – in the case of natural persons,
 - b) name of the entity, address, number from the relevant commercial register – in the case of legal persons;

2) justification for the objection, showing that the domain name in question in paragraph 4(1), shall be deleted from the Register.

9. The minister responsible for public finance shall issue a decision to leave the domain name referred to in paragraph 4(1) in the Register or to remove it from the Register within 14 days of receiving the objection.

10. The provision of Article 221 § 1 of the Act of 29 August 1997 – Tax Ordinance or the provision of Article 52 § 4 of the Act of 30 August 2002 – Law on proceedings before administrative courts (Journal of Laws of 2024, items 935 and 1685).

Article 15g. 1. It is prohibited for payment service providers to make payment services available on websites using domain names entered in the Register.

2. In the case of providing payment services on a website using an internet domain name entered in the Register, the payment service provider shall be obliged to cease providing such services within 30 days of the date of entry of the domain in the Register.

Art. 15h. The minister responsible for public finance may, by way of a regulation, designate an authority of the National Revenue Administration to handle the matters specified in Art. 15f and determine the scope of these matters, taking into account the need to ensure the efficient and effective performance of tasks.

Art. 15i. 1. In order to protect participants in the game from the negative effects of gambling, an entity conducting gambling activities organised via the Internet shall be obliged to implement responsible gaming rules, including in particular:

- 1) the requirement to place, in a visible manner, on the website used to organise gambling:
 - a) information about the entity offering gambling and how to contact it,
 - b) information about the licence to organise games, indicating its scope, expiry date and the name of the authority that issued it – where such a licence is required,

- c) the rules of the game,
 - d) information about the prohibition of gambling for persons under the age of 18,
 - e) information about the risks associated with gambling,
 - f) names institutions providing assistance to with gambling problems, together with a link to the websites of these institutions;
- 2) the procedure for verifying that participants in the game are over 18 years of age;
 - 3) the procedure for registering a player on a player account or temporary player account as a condition for starting and playing the game;
 - 4) mechanisms enabling game participants to control their activity on the website used in the gambling game;
 - 5) mechanisms preventing game participants from playing after exhausting their funds in their player account;
 - 6) ensuring the protection of minors in the manner of presenting commercial information on the website.

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

3. The entity referred to in paragraph 1 shall make the approved responsible gaming rules available on its website no later than at the time of commencing the organisation of games.

Article 15j. 1. It shall be prohibited to possess gaming machines, except for:

- 1) an entity holding a licence to operate a casino;
- 2) a company exercising the state monopoly on slot machine games in gaming salons;
- 3) an auditing entity referred to in Article 23f, authorised by the minister responsible for public finance;
- 4) a public administration organisational unit exercising supervision or authorised to control compliance with gambling regulations;
- 5) a manufacturer or distributor of gaming machines based in the Republic of Poland who has fulfilled the obligation specified in paragraph 3;
- 6) an entrepreneur repairing a registered gaming machine;

7) an entrepreneur transporting gaming machines as part of their business activity, at the request of the entities referred to in points 1, 2 or 5.

2. The entities referred to in paragraph 1 points 1 and 2 are required to submit an application for registration of a gaming machine within 60 days of its purchase, intra-Community acquisition or import.

3. Manufacturers and distributors of gaming machines based in the Republic of Poland are required to report their activities in the field of manufacturing or distributing gaming machines, suspension of activities and termination of activities to the director of the tax administration chamber competent for their registered office, within 14 days prior to the commencement, suspension, resumption or termination of business activity, as applicable. The notification of commencement of business activity shall be accompanied by a list of production facilities or warehouses where gaming machines are stored.

4. In the event of a change in the data covered by the list referred to in paragraph 3, the entity shall notify the director of the tax administration chamber competent for its registered office of such changes within 7 days of the date of the change.

5. The entities referred to in paragraph 1(3) and (5) shall be required to keep records of manufactured or stored gaming machines. The records shall enable the identification of manufactured gaming machines and the determination of the number, types and storage locations of manufactured gaming machines.

6. The entities referred to in paragraph 1(3) and (5) shall be obliged to make the data covered by the records available to the National Revenue Administration, Customs and Revenue Service officers, the Police, as well as courts and prosecutors in connection with pending proceedings. The data shall be made available free of charge.

7. The minister responsible for public finance shall specify, by way of a regulation, the manner of keeping records of manufactured or stored gaming machines, the data to be included in the records and the template for the records, taking into account the need to ensure supervision over the trade in gaming machines

and the nature of the business activity of the entity keeping the records.

Art. 16. 1. The income from raffles and bingo games shall be allocated in its entirety to the implementation of socially useful, in particular charitable, objectives specified in the permit and the rules of the game.

2. An entity organising a raffle or bingo game is obliged to provide the authority that granted the permit, within 30 days of the end of the game, with detailed information on the fulfilment of the obligation specified in paragraph 1.

Art. 17. 1. An entity organising a cash lottery, raffle, cash bingo game or raffle bingo game shall be obliged to secure tickets or other evidence of participation in such a game and cards for cash bingo games or raffle bingo games against falsification and premature reading of the game results, in particular against X-raying, opening or scratching off the protective coating and closing or reapplying the protective coating without damaging the structure of the paper.

2. The entity organising a cash lottery, raffle or bingo game is obliged to provide the competent head of the customs and in paper or electronic form by means of electronic communication, in the manner specified in Article 168 of the Act of 29 August 1997 - Tax Ordinance, of its intention to destroy tickets, boxes or other evidence of participation in such a game at least 7 days before the planned date of carrying out these activities. The destruction shall be subject to inspection.

3. An entity organising mutual betting via the Internet is obliged to secure the evidence of participation in mutual betting against unauthorised interference and to ensure that its authenticity can be verified.

4. An entity organising cash bingo games is required to purchase the cards used for the game from an entrepreneur authorised by the minister responsible for public finance.

5. Cards for cash bingo games are produced by the entrepreneur referred to in paragraph 4, according to a uniform design approved by the minister responsible for public finance.

6. The minister responsible for public finance shall specify, by way of a regulation, the conditions for the production and sale of cards for cash bingo games and the content of the cards, with a view to protecting the interests of participants in cash bingo games and ensuring the proper conduct of such games.

Art. 18. 1. The value of winnings in games of chance may not be lower than the price of the ticket or other proof of participation in the game or the amount of the stake paid.

2. The total value of winnings in a number game – with the exception of keno – totalizator and cash bingo game may not be lower than 50% of the amount of stakes paid, and in a cash lottery, raffle, telebingo game and raffle bingo game, it may not be lower than 30% of the total price of tickets or other proof of participation in the game intended for sale.

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

4. In mutual betting, in the case of bets on predicting virtual events, the average programmed value of winnings cannot be lower than by more than 5 percentage points than the average win rate in mutual betting, in the case of bets on predicting events that are not virtual events for the previous month.

5. The entity organising bets mutual on guessing events virtual events archives data on betting results.

6. The data referred to in paragraph 5 shall be stored for a period of 5 years from the end of the calendar year in which it was archived. After this period, the entity organising mutual betting on predicting virtual events shall delete the data.

Art. 19. 1. Winnings in games of chance shall be paid (issued) to the holders of tickets or other evidence of participation in those games or upon return of such evidence, unless the rules of those games provide otherwise.

2. The payment (release) of the winnings may also be made to a person other than the bearer, referred to in paragraph 1, if they present a power of attorney

with a notarised signature granted by such a person and in the manner specified in the power of attorney, if it complies with the rules of the game. The power of attorney may also include authorisation to collect the certificate of winnings.

3. The entity organising the gambling games is not obliged to verify the rights of the bearer of the ticket or other proof of participation in the game, but may suspend the payment (release) of the winnings for a period not exceeding 30 days if there are doubts as to the bearer's rights to dispose of the ticket or other proof of participation in the game. In the event of an unjustified suspension of the payment (release) of winnings, the entity organising such a game is obliged to pay statutory interest for the period of suspension of payment (release).

4. No payment (release) of winnings shall be made on the basis of a ticket or other proof of participation in a gambling game if its authenticity cannot be verified or its number cannot be determined.

5. In the event of loss or destruction of a ticket or other proof of participation in a gambling game issued in the name of or to the bearer, confirming participation in such a game, the participant in such a game shall not be entitled to any claims against the entity organising the game, unless the rules of such a game provide otherwise.

Art. 20. 1. The entity organising the gambling game shall be obliged, at the request of the participant in such a game, to issue a personalised certificate confirming the winnings obtained by them. The certificate shall be a strictly accountable document.

2. The certificate may be issued no later than on the day following the day on which the winnings were obtained or on the day following the day on which the winnings were paid out (issued).

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

4. The entity organising gambling acquires forms of certificates of winnings obtained, after submitting an application in paper or electronic form using means of electronic communication in the manner

specified in Article 168 of the Act of 29 August 1997 – Tax Ordinance, from the designated head of the tax office.

5. The entity organising gambling games is obliged to keep records of paid out (issued) winnings whose value is at least PLN 2,280.

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

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

- 1) the details of the winner (name and surname, type and number of identity document, PESEL number, and in the absence of a PESEL number – address of residence, date of birth and nationality);
- 2) the value of the prize paid out (issued);
- 3) the date of payment (issuance).

8. The amount won or lost in a game of chance is confidential information belonging to the participant, which the organiser of the game is obliged to protect. Information about the amount of winnings or losses is disclosed only at the request of the General Inspector of Financial Information, the National Revenue Administration, an officer of the Customs and Revenue Service and the Police, as well as a court and a prosecutor in connection with pending proceedings. Information about the amount of winnings or losses is also disclosed at the request of the Head of the Internal Security Agency as part of the verification proceedings referred to in the Act of 5 August 2010 on the protection of classified information (Journal of Laws of 2024, items 632 and 1222).

9. The minister responsible for public finance shall specify, by way of a regulation:

- 1) the template for the certificate of winnings and the manner of issuing certificates, taking into account the need to specify in the template, in particular, the personal data of the person applying for the certificate, the type of gambling game and the date of obtaining and the value of the winnings paid (issued);
- 2) the method of recording certificates and keeping records referred to in paragraphs 3 and 5, taking into account the possibility of verifying the details of the person who won the prize and the value of the prize.

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

Art. 21. 1. Claims related to participation in a gambling game shall expire 6 months after the due date.

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

3. The minister responsible for public finance shall specify, by way of a regulation, the procedure for participants to submit claims, with a view to protecting the interests of gambling participants.

Art. 22. 1. An entity conducting activities within the scope specified in Art. 6(1)-(3) and exercising the state monopoly on slot machine games shall be obliged to ensure that order and discipline are maintained on the premises of the gaming centre and at the betting shop.

2. An entity organising gambling is obliged to familiarise participants with the following before they start playing:

- 1) with the operation of the slot machine or gaming device;
- 2) the rules of the game and the possibilities of choosing variants of the game or placing a bet or mutual;
- 3) with others, listed in the rules and regulations, restrictions concerning method of play.

3. The entity organising gambling games shall maintain slot machines and devices for games and betting mutual in a condition that guarantees gameplay in accordance with the rules and regulations, and safe use of them by game participants.

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

- 1) taking notes on the course of the game using notebooks, electronic computing devices, audio or video recordings;

- 2) using telephone, radio or similar communication to prepare or use analyses of the course of the game.

Art. 23. 1. Gaming machines, random number generators and gaming devices should ensure the protection of the rights of game participants and compliance with the provisions of the Act. 1a. A gaming machine should be equipped with a permanent data recording and data storage system that allows the amount constituting the basis to be determined. gaming tax and does not affect the course or outcome of the game.

1b. Where devices or systems for reading data are used for the internal purposes of the entity operating slot machines and gaming devices, and systems enabling connection between slot machines and other devices, such devices and systems shall not affect the course and outcome of the game.

1c. It is permissible to connect gaming machines exclusively in one gaming casino by means of a gaming device enabling the accumulation of cash winnings, which may not affect the course of the games and ensures the proper fulfilment of obligations towards the state budget.

2. Slot machines and gaming devices may not be owned by third parties, except where they are the subject of a leasing agreement.

3. The provision of paragraph 2 shall not apply to raffles and raffle bingo games referred to in Article 7(1a) and (1b).

4. Slot machines, lottery machines and gaming machines must be protected against external interference, in particular they must ensure the correctness of obtaining, calculating and paying out winnings and the correctness of operation in the event of a malfunction.

5. The minister responsible for public finance may specify, by way of a regulation, detailed requirements concerning the operation of gaming machines enabling the accumulation of winnings, referred to in paragraph 1c, taking into account, in particular, the need to protect the interests of game participants and to ensure the fulfilment of obligations towards the state budget.

Article 23a. 1. Gaming machines, lottery machines and gaming devices may be operated by entities holding a licence or permit to conduct activities in the field of games of chance or slot machine games, and

by entities exercising a state monopoly, after their registration by the head of the customs and tax office. The above obligation does not apply to terminals in lottery outlets used for organising number games or selling cash lotteries, or to devices used for organising number games or cash lotteries organised in more than one country (multi-jurisdictional games).

2. The registration of a gaming machine, lottery machine or gaming device means that it is approved for use. Registration is valid for a period of 6 years.

3. The head of the customs and tax office registers gaming machines and devices that meet the conditions specified in the Act, based on the opinion of a testing unit authorised to perform technical tests of gaming machines and devices.

4. Refusal to register a gaming machine or device is made by way of a decision.

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

6. The registration expires at the end of the period for which it was made, as well as in the event of the withdrawal from service of the gaming machine or device.

7. The head of the customs and tax office shall, by way of a decision, revoke the registration before its expiry if the registered gaming machine, lottery machine or gaming device does not meet the conditions specified in the Act.

Art. 23b. 1. At the request of the head of the customs and tax office, submitted in paper or electronic form by means of electronic communication, in the manner specified in Art. 144 § 1a–1d of the Act of 29 August 1997 – Tax Ordinance, in the event of a reasonable suspicion that a registered gaming machine or device does not meet the conditions specified in the Act, the entity operating that machine or device shall be obliged to submit the machine or device for inspection.

2. The request referred to in paragraph 1 shall specify the gaming machine, lottery machine or gaming device to be tested, the testing unit conducting the test, the entity to which the gaming machine, lottery machine or gaming device is to be transferred for testing, and the date of such transfer.

3. The verification test shall be carried out, at the request of the head of the customs office, by -tax office, an inspection body authorised to perform technical inspections of gaming machines, lottery machines and gaming devices, within a period not exceeding 3 months from the date of delivery of the gaming machine, lottery machine or gaming device for inspection.

4. (repealed)

5. If the verification test confirms that the gaming machine, lottery machine or gaming device does not meet the conditions specified in the Act, the costs of the verification test shall be borne by the entity operating the machine or device.

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

- 1) the intention to move a gaming machine, lottery machine or gaming device to another place of operation – at least 7 days before doing so;
- 2) the suspension or withdrawal from operation of a gaming machine, lottery machine or gaming device – within 7 days of the date of such action;
- 3) the destruction or theft of a gaming machine, lottery machine or gaming device – within 2 days of the occurrence of such an event.

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

- 1) detailed conditions for the testing, registration and operation of lottery machines, gaming machines and slot machines,
- 2) the conditions and manner of securing the devices and machines referred to in point 1, against external interference,
- 3) the manner of operation of the devices and machines referred to in point 1 in the event of a failure,

- 4) the manner of securing relevant information concerning the lottery being organised, including data concerning its participants,
 - 5) the manner of obtaining, calculating and paying out winnings during the game or in the event of a failure of the device or machine referred to in point 1
- taking into account the need to protect the interests of game participants and the fulfilment of the game organiser's obligations towards the state budget.

Art. 23e. 1. The heads of customs and tax offices are designated as competent authorities in matters specified in Articles 23a–23c concerning the registration and operation of gaming machines, lottery machines and gaming devices.

2. Local jurisdiction shall be determined according to the location of the gaming centre or the place of operation of the gaming device or lottery device.

3. The minister responsible for public finance shall designate, by way of a regulation, the heads of customs and tax offices competent in matters relating to the registration and operation of gaming machines, lottery machines and gaming devices, and shall specify the areas of their local jurisdiction, taking into account the need for the efficient performance of tasks and the territorial distribution of the places of operation of gaming machines, lottery machines and gaming devices.

Art. 23f. 1. Authorisations for technical inspections of gaming machines, lottery machines and gaming devices shall be granted by the minister responsible for public finance to an entity which meets the following conditions:

- 1) it is accredited by the Polish Centre for Accreditation or an accreditation body of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the Agreement on the European Economic Area, which is a signatory to the Multilateral Agreement on European Cooperation for Accreditation (EA);
- 2) ensures an appropriate standard of testing, including testing by persons with appropriate technical knowledge of gaming machines and devices, and has the appropriate technical equipment;

- 3) the persons managing this unit and the persons conducting tests of gaming machines and devices have an impeccable reputation, in particular they have not been convicted of an intentional crime or an intentional fiscal offence;
- 4) is independent of entities conducting activities in the field of games gambling and their organisation and associations, in particular the persons listed in point 3 do not have any relations with entities conducting activities in the field of gambling that could give rise to justified concerns about their impartiality.

2. Authorisation to conduct technical testing of gaming machines, lottery machines or gaming devices shall be granted at the request of the testing body of the entity applying for the status of a testing body or the director of the tax administration chamber, accompanied by documents confirming that the conditions specified in paragraph 1 have been met, in particular:

- 1) an accreditation certificate;
- 2) certificates or other documents specifying the standard of testing performed, confirming the technical knowledge of persons performing technical testing of gaming machines, lottery machines and gaming devices;
- 3) current certificates confirming that the persons referred to in paragraph 1(3) have not been convicted of an intentional crime or an intentional fiscal offence;
- 4) statements made, under penalty of criminal liability, by the persons referred to in paragraph 1(3) that they are not associated with an entity conducting gambling activities or with persons:
 - a) managing or representing such an entity,
 - b) are shareholders (partners) of such an entity or its employees– in a legal or factual relationship that may give rise to reasonable doubts as to their impartiality.

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

3a. Authorisation for technical testing of gaming machines, lottery machines or gaming devices shall include:

- 1) the name of the authority issuing the authorisation;

- 2) the date of issue;
- 3) the name of the testing body;
- 4) the legal basis;
- 5) the first name, surname and official position of the person managing the testing unit;
- 6) a list of persons authorised to carry out technical inspections of gaming machines, lottery machines or gaming devices on behalf of the testing body;
- 7) a list of persons authorised to approve and sign opinions issued by the testing body after technical testing of gaming machines, lottery machines or gaming devices;
- 8) signature of the authorised person, including their first name, surname and official position

3b. As part of the authorisation to perform technical inspections of gaming machines, lottery machines or gaming devices, the testing body shall be authorised to perform technical inspections of gaming machines, lottery machines or gaming devices at the request of an entity conducting gambling activities, an entity exercising a state monopoly, and technical testing for the purpose of issuing the decision referred to in Article 2(6).

4. Refusal to grant authorisation for technical testing of gaming machines and gaming devices shall be made by way of a decision.

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

- 1) revoke the authorisation to perform technical inspections of gaming machines, lottery machines or gaming devices if the inspection body fails to meet the conditions specified in paragraph 1 or refuses to perform the verification inspection referred to in Article 23b;
- 2) may revoke the authorisation for technical testing of gaming machines, lottery machines or gaming machines if the opinion prepared by the testing body of the National Revenue Administration, containing the results of the technical inspection, proves to be contrary to the opinion containing the results of the technical inspection prepared by the testing body, or if the testing body fails to carry out the verification inspection referred to in Article 23b(3);

3) may revoke the authorisation for technical testing of gaming machines, random number generators or gaming devices if the testing unit does not carry out tests and document them in accordance with the requirements specified in generally applicable law.

5a. A decision to withdraw the authorisation to perform technical inspections of gaming machines, lottery machines or gaming devices shall be enforceable upon delivery.

6. The minister responsible for public finance shall publish, on the website of the office serving that minister, a list of testing bodies authorised to perform technical testing of gaming machines, lottery machines and gaming devices.

7. A testing entity authorised to perform technical testing of gaming machines, lottery machines and gaming devices shall be obliged to inform the minister responsible for public finance of any change concerning the persons referred to in paragraph 3a(6) and (7) within 7 days of such a change occurring.

Chapter 3

Training

Art. 24. 1. An entity organising gambling, including an entity organising gambling via the Internet, shall be obliged to ensure that persons performing functions or holding positions involving the obligation to:

- 1) supervising gambling, in particular branch managers, gaming centre managers and their deputies, managers and their deputies, persons supervising telebingo games, raffles, bingo raffles, promotional lotteries and audiotele lotteries, inspectors at gaming centres, table cashiers, persons supervising the conduct of games via the Internet,
- 2) directly conducting gambling, in particular: croupiers, operators of gaming machines, lottery machines or gaming machines, excluding technical service personnel

– before commencing their duties in their position or performing their functions, they have undergone training in the regulations on gambling

and the rules of the games organised to the extent necessary to perform activities related to the supervision and operation of games.

2. The obligation specified in paragraph 1 does not apply to:

- 1) persons distributing cash lottery and raffle tickets, proof of participation in telebingo, cash bingo and raffle bingo, and proof of participation in promotional lotteries;
- 2) persons selling tokens or crediting stakes in slot machines;
- 3) persons operating cash registers in shops where lottery tickets are sold, selling lottery tickets with standardised parameters, which means selling lottery tickets exclusively using special cards by random selection or with the player's own game settings recorded;
- 4) persons supervising and directly conducting a raffle or bingo raffles referred to in Article 7(1a) or (1b);
- 5) persons accepting mutual bets and persons running betting shops number games.

3. An entity organising gambling, including an entity organising gambling via the Internet, shall ensure that the persons referred to in paragraph 1 undergo retraining in the event of a change in the scope of their activities or after 3 years from the previous training.

4. (repealed)

5. An entity organising gambling, including an entity organising gambling via the Internet, may not entrust the supervision of such games and their direct operation to a person who has not undergone the training referred to in paragraph 1.

Article 24a. (repealed)

Art. 24b. 1. Training in the field of regulations on gambling and the rules of organised games, referred to in Art. 24(1), shall be conducted by an entity organising gambling, including an entity organising games via the Internet, or an organisational unit conducting training activities.

2. The entities referred to in paragraph 1 shall be obliged to issue a written certificate of completion of training to the training participant after the training has been completed.

3. The entity organising gambling games shall keep a paper or electronic register of employee certificates containing the employee's details, the date of training, the details of the entity issuing the certificate and the certificate number, to which it shall attach a copy of the certificate, certified as a true copy of the original, the original of which is kept in the employee's personal file, or a digitally reproduced certificate, which is understood to mean an electronic document that is an electronic copy of the certificate filed in the employee's personal file.

Art. 24c. An entity organising gambling games is obliged to ensure that a person performing the function or holding the position referred to in Art. 24(1) meets all of the following conditions:

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

Art. 25. (repealed)

Article 26. (repealed)

Chapter 4

Restrictions on the organisation of gambling

Art. 27. 1. Admission to gaming centres and betting shops is permitted for persons over 18 years of age.

2. Only persons over the age of 18 may participate in gambling, with the exception of raffles and promotional lotteries.

3. Entities organising gambling and conducting activities in this area are required to display in a visible manner at the entrance to the gambling venue and at the venue or point of sale

participation in games, information about the prohibition of participation in games by persons under the age of 18.

4. In case of doubt as to the age of a gambling participant, the person managing the gambling centre or a person authorised by them, the person selling lottery tickets or other evidence of participation in games of chance, and the person accepting bets is authorised to request the presentation of a document confirming the identity and age of the gambling participant.

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

2. A company conducting activities in the field of number games, cash lotteries or mutual betting may entrust another entity, on the basis of an agency agreement, with the sale of tickets or other evidence of participation in the game and the acceptance of bets and stakes, as well as the payment (issuance) of winnings up to the amount specified in the rules of the game or bet, with the exception of such activities relating to mutual betting organised via the Internet.

3. The performance of the activities specified in paragraph 2 may be entrusted only if:

- 1) the entity entrusted with the performance of the activities has an impeccable reputation, in particular has not been convicted of an intentional crime or an intentional fiscal offence;
- 2) the entity entrusted with the performance of the activities is not in arrears with the payment of taxes constituting state budget revenue, customs duties, social security contributions and health insurance contributions;
- 3) there are no justified reservations from the point of view of national security, public order or the security of the state's economic interests with regard to the entity that is to perform the entrusted activities;
- 4) the share capital, financial resources or other assets allocated for the performance of the entrusted activities do not come from illegal or undisclosed sources.

4. In the case of legal persons and entities without legal personality, the requirements set out in paragraph 3(1) and (3) apply, respectively, to shareholders (partners) representing at least 10% of the share capital, members of the management board, supervisory board and audit committee, or managers and persons representing the entity.

5. An agent may not entrust another entity with the performance of the obligations specified in the agency agreement.

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

6. The minister responsible for public finance may, at any time, verify compliance with the requirements specified in paragraph 3, in particular request the agent to submit, within a specified time limit, documents confirming compliance.

7. If an agent fails to meet the requirements specified in paragraph 3 or fails to provide the documents referred to in paragraph 6 at the request of the minister responsible for public finance, the entity conducting activities in the field of number games, cash lotteries or mutual betting shall be obliged to terminate the agency agreement immediately.

Article 29. 1. It is prohibited to advertise and promote cylinder games, card games, dice games, slot machine games and mutual betting. Advertising of mutual betting, for which a licence has been granted, is permitted under the rules specified in Article 29b.

2. It is prohibited to provide information about sponsorship using the trade name and trademark used to offer cylinder games, card games, dice games, mutual betting and slot machine games.

3. It is permissible to provide information about sponsorship by an entity conducting activities exclusively in the field of accepting mutual bets or this activity in conjunction with other activities not subject to restrictions in the field of advertising, promotion or information about sponsorship – exclusively by

presenting information containing the name or other distinguishing mark of the sponsor.

4. The prohibitions specified in paragraphs 1 and 2 apply to natural persons, legal persons and organisational units without legal personality which commission or conduct the activities referred to in paragraphs 1 and 2, place advertisements or information, or derive benefits from such activities.

5. The prohibitions specified in paragraphs 1 and 2 do not apply to advertising and promotion carried out in a gaming centre or betting shop, or to the display of the name of the entity or company logo or the name of the business activity outside the building or place where the gaming centre or betting shop is located, or, in the case of games of chance organised via the Internet, advertising or promotion carried out on the website specified in the licence used to organise such games.

6. Advertising of cylinder games, card games, dice games, betting or slot machine games is understood as the public dissemination of trademarks or graphic symbols and other markings associated with them, as well as the names and graphic symbols of entities conducting activities in the field of cylinder games, card games, dice games, mutual betting or slot machine games, as well as information about the places where such games or bets are organised and the possibilities of participation.

7. The promotion of cylindrical games, card games, dice games, mutual betting or slot machine games is understood to mean the public presentation of these games or bets, distributing related props, handing out tokens or proof of participation in these games or selling them in public places, as well as other forms of publicly encouraging participation in them or promoting their advantages or encouraging entry into casinos or betting shops.

8. Advertising and promotion of cylinder games, card games, dice games, betting or slot machine games shall also be deemed to include advertising and promotion of products and services whose name, trademark, graphic design or packaging uses a similarity or is identical to the designation of cylinder games, card games, dice games, betting, games on

slot machines, casinos or betting shops, or with a company, name or designation of an entity conducting activities in the field of cylinder games, card games, dice games, betting or slot machine games.

9. Advertising and promotion of cylinder games, card games, dice games, betting and slot machine games shall also be deemed to include advertising and promotion of entities whose advertising image uses a similarity or is identical to the designation of cylinder games, card games, dice games, betting, slot machine games, casino games or betting shops, or with the company, name or designation of an entity conducting activities in the field of cylinder games, card games, dice games, mutual betting, slot machine games or any other symbol objectively referring to such designations.

10. Sponsorship is understood as direct or indirect financing or co-financing of the activities of natural persons, legal persons or organisational units without legal personality, for the purpose of promoting, consolidating or enhancing the reputation of cylinder games, card games, dice games, mutual betting and slot machine games, entities conducting activities in the field of these games or betting, or other markings identifying the entity conducting activities in the field of these games or betting or its activities, in exchange for information about the sponsorship.

11. Information about sponsorship shall be understood as the presentation of information containing the name or other designation identifying the sponsor in connection with the sponsorship.

Art. 29a. 1. (repealed)

2. It is prohibited to participate in gambling organised via the Internet by entities not exercising the state monopoly in this area, which organise gambling via the Internet without the required authorisation.

3. (repealed)

Art. 29b. 1. Advertising of betting services for which a licence has been granted is permitted, provided that:

- 1) it is not directed at minors, does not depict minors and does not involve minors;
- 2) it does not associate the organisation of games or participation in games with physical or intellectual ability or the chance of an easy win;
- 3) does not contain statements that participation in gambling has a relaxing, calming effect or is a way of resolving personal conflicts or financial problems;
- 4) does not present abstinence or moderate participation in gambling in a negative way;
- 5) does not encourage higher stakes as a factor increasing the chance of winning;
- 6) does not evoke associations with:
 - a) sexual attractiveness,
 - b) relaxation or leisure,
 - c) learning or work,
 - d) professional, life or financial success.

2. Advertisements for the games referred to in paragraph 1 may not be broadcast:

- 1) on television, radio, in cinemas and theatres between 6^{a.m.} and 10^{p.m.}, with the exception of advertising during broadcasts of sporting events sponsored by an entity engaged in the business of accepting bets or sponsoring a team or players actively participating in a given sporting event;
- 2) in youth and children's press;
- 3) on the covers of daily newspapers and magazines;
- 4) in public places, with the exception of mass events and sporting events sponsored by an entity engaged in the business of accepting bets, or which sponsors a team or players actively participating in a given sporting event, or which sponsors a sports association related to the organised event. The above exemption applies only to advertisements for games organised by the sponsor or advertisements for the sponsor.

3. Advertising of the games referred to in paragraph 1 may be carried out on the provided that it includes a message about:

- 1) the consequences of participating in illegal gambling;
- 2) the risks associated with gambling;
- 3) the possession of a licence to organise mutual betting.

4. The minister responsible for health, in consultation with the minister responsible for public finance, may specify, by way of a regulation, the detailed conditions, content, manner and rules for placing the message referred to in paragraph 3, with a view to protecting the public from the negative effects of excessive gambling and the need to combat gambling addiction.

Article 29c. It is prohibited to offer and advertise in a slot machine parlour and on a website where gambling is organised, the banking activities referred to in Article 5(1)(3) and in paragraph 2(1) and (3).

4, 5, 7 and 10 of the Act of 29 August 1997 – Banking Law (Journal of Laws of 2024 items 1646, 1685 and 1863, and of 2025, items 146 and 222).

Article 30. (repealed)

Art. 31. 1. It is prohibited to conclude and accept mutual bets on the results of number games.

2. An entity holding or applying for a licence to operate mutual betting or to change its terms and conditions, concerning the results of sports competitions between humans or animals, shall be required to obtain the consent of the national organisers of such competitions to use their results.

Chapter 5

Concessions, licences and notifications

Art. 32. 1. A licence to operate a casino shall be granted by the minister responsible for public finance.

2. Permits to operate a cash bingo hall and permits to organise mutual betting are granted by the minister responsible for public finance.

3. Permits for organising raffles, audiotele lotteries, raffle bingo games or promotional lotteries organised within the local jurisdiction

of one director of the tax administration chamber shall be granted by the director of the tax administration chamber, na którego obszarze właściwości miejscowej są urządzane i prowadzone takie gry.

3a. Notifications of raffles or bingo games referred to in Article 7(1a) or (1b), organised within the local jurisdiction of a single head of a customs and tax office, shall be made to the head of the customs and tax office

at whose area jurisdiction local are organised and conducted such games.

4. Permits for organising raffles, audiotele lotteries, bingo raffles or promotional lotteries organised within the local jurisdiction of more than one director of a tax administration chamber shall be granted by the director of the tax administration chamber competent for the place of residence or registered office of the applicant, or the registered office of a foreign entrepreneur's branch, or the main place of business of a representative. In other cases, where the applicant is an entity that does not have its registered office or place of residence in the territory of the Republic of Poland, and where it is not possible to determine the local jurisdiction of the authority, the competent authority shall be the Director of the Tax Administration Chamber in Warsaw.

4a. Notifications of raffles or bingo games referred to in Article 7(1a) or (1b), organised within the local jurisdiction of more than one head of a customs and tax office, shall be made to the head of the customs and tax office competent according to the place of residence or registered office of the applicant or the registered office of the foreign entrepreneur's branch. In other cases, where the applicant is an entity which does not have its registered office or place of residence in the territory of the Republic of Poland, and where it is not possible to determine the local jurisdiction of the authority, the competent authority shall be the Head of the Mazovian Customs and Tax Office in Warsaw.

5. In proceedings for the granting of a licence to operate a casino, no Article 143 of the Act of 29 August 1997 – Tax Ordinance shall apply.

6. In matters concerning the granting, refusal to grant, amendment and revocation of a licence to operate a casino, the provisions of the Act of 6 March 2018 – Entrepreneurs Law (Journal of Laws of 2024, items 236, 1222 and 1871, and of 2025, item 222) shall not apply.

7. The minister responsible for public finance shall specify, by way of a regulation, the areas of local jurisdiction of the directors of tax administration chambers for granting permits for the organisation of raffles, audio-text lotteries, raffle bingo games and promotional lotteries, taking into account the need for the efficient performance of tasks.

8. The minister responsible for public finance shall specify, by way of regulation, the areas of local jurisdiction of heads of customs and tax offices to accept applications for raffles or raffle bingo games referred to in Article 7(1a) or (1b), taking into account the need for efficient performance of tasks.

Art. 33. 1. In the event of an application for a licence or permit subject to quantitative restrictions, the minister responsible for public finance shall publish on the website of the office serving that minister information about the submission of the application, indicating the name of the entity, the subject of the application and the location to which the application relates.

2. If more than one entity meeting the conditions specified in the Act applies for a licence or permit subject to quantitative restrictions, the minister responsible for public finance shall announce and conduct a tender.

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

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

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

- 1) the manner of announcing the tender ensures that entities interested in the tender;
- 2) the conditions for participation in the tender do not eliminate entities that meet the requirements for obtaining a concession or permit;

- 3) the evaluation of bids is objective, transparent and non-discriminatory towards any tenderer.

Art. 34. 1. Only entities that can document the following may apply for a concession or permit:

- 1) the legality of the sources of their capital;
- 2) no arrears in the payment of taxes constituting state budget revenue; and payment of customs duties;
- 3) no arrears in the payment of contributions for social and health insurance.

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

Art. 34a. 1. Only companies that can document their compliance with the relevant provisions may apply for a licence or a permit to conduct activities within the scope referred to in Art. 6(1)-(3) or Art. 7(2):

- 1) regulating counteracting money laundering and financing terrorism;
- 2) relating to accounting.

2. The provisions of paragraph 1 shall apply accordingly to entities which do not have registered offices or places of residence in the territory of the Republic of Poland.

3. Only companies whose licence or permit has not been revoked for the reasons specified in Article 59(2) within the six years preceding the submission of the application for a licence or permit may apply for a licence or permit to conduct activities within the scope referred to in Article 6(1)-(3) or Article 7(2).

Article 35. An application for a licence to operate a casino should include:

- 1) in the case of a company with its registered office in the Republic of Poland, a copy of the notarial deed of the agreement or articles of association and the number in the National Court Register;
 - 1a) in the case of a company referred to in Article 7a(1), a copy of the company's articles of association or statutes
- and:

- a) the number from the relevant commercial register of the country where the company has its registered office and a copy of the agreement with the representative, or
- b) the number of the company's branch in the National Court Register;
- 2) designation of shares or stocks with their specific nominal value;
- 3) information on the current and past legal status and financial situation;
- 4) personal data (first names, surnames, nationality, place of residence, type, series and number of identity document, information on education and professional experience) of shareholders (partners) who are natural persons representing at least 10% of the company's share capital, members of the management board, supervisory board and audit committee of the company, and persons who are to manage the casino; in the case of commercial companies that are shareholders (partners) – also information on their current and past legal status and financial situation;
- 5) a description of the geographical location of the building or place where the casino is to be located, specifying its size, together with a plan of the building;
- 6) a copy of documents indicating the right to control the building (premises) or an agreement obliging the transfer of control of the building (premises) where the games will be organised;
- 7) the expected date of commencement of operations;
- 8) the anticipated type and number of games, together with information on the planned order in which they will be launched;
- 9) the estimated number of employees, specifying the positions, and the proposed terms of employment of the person who will manage the casino;
- 10) description of the organisation and operation of the casino, in particular the rules for storing and recording gambling capital or slot machine gambling;
- 11) an economic and financial study, containing at least a definition of the investment and its expected profitability;
- 12) draft game rules;
- 13) draft system for registering guests;

- 14) proposed conditions for the submission of security specified in Article 63;
- 15) a positive opinion of the municipal council on the location of the casino;
- 16) documents confirming the legality of the sources of origin of capital, and in particular:
 - a) in the case of a shareholder (partner) who is a natural person representing at least 10% of the company's share capital – a certificate from the competent head of the tax office confirming that the shares have been covered from disclosed sources of income,
 - b) in the case of shareholders (partners) who are legal persons – financial statements prepared in the manner specified in separate regulations;
- 17) current certificates of no arrears in the payment of taxes constituting state budget revenue, customs duties and social security and health insurance contributions;
- 18) statements by shareholders (partners) who are natural persons representing at least 10% of the company's share capital, or members of the management board, supervisory board and audit committee, that no proceedings are pending against them before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area in cases involving offences related to money laundering and terrorist financing;
- 19) current certificates confirming that shareholders (partners) who are natural persons representing at least 10% of the company's share capital, as well as members of the management board, supervisory board and audit committee of the company, have not been convicted of an intentional crime or intentional fiscal offence in the territory of a Member State of the European Union;
- 20) documents issued by the competent authorities confirming the company's compliance with the relevant regulations on anti-money laundering and counter-terrorist financing, or, where the regulations do not provide for the issuance of such a document, a statement by the company confirming compliance of the company's activities with the relevant regulations

regulating counteracting money and and terrorist terrorism;

- 21) financial statements for the last financial year together with an audit report, and in the case of a company commencing operations – a statement of compliance of the company's operations with accounting regulations;
- 22) in the case of a company referred to in Article 7a(1), documents confirming that it conducts activities within the scope referred to in Article 6(1) in another Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area.

Article 36. Application for a licence to operate a bingo hall

monetary or mutual betting should include:

- 1) in the case of a company with its registered office in the Republic of Poland, a copy of the notarial deed of the agreement or articles of association and the number in the National Court Register;
- 1a) in the case of a company referred to in Article 7a(1), a copy of the company's articles of association or statutes
and:
 - a) the number from the relevant commercial register of the country where the company has its registered office and a copy of the agreement with the representative, or
 - b) the number in the National Court Register of the branch of that company;
- 2) designation of shares or stocks with their specified nominal value;
- 3) information on the current and past legal status and financial situation;
- 4) personal data (first names, surnames, nationality, place of residence, type, series and number of identity document, information on education and professional experience) of shareholders (partners) who are natural persons representing at least 10% of the company's share capital, members of the management board, supervisory board and audit committee of the company, and persons who are to manage the casino; in the case of commercial companies that are shareholders (partners) – also information about their current and past legal status and financial situation;

- 5) a description of the geographical location of the building or place where the cash bingo hall is to be located, specifying its size, together with a plan of the building;
- 6) a copy of documents indicating the right to control the building (premises) or an agreement obliging the transfer of control of the building (premises) in which the cash bingo game will be organised, and in the case of a betting shop – the consent of the owner of the building (premises) to use the building (premises);
- 7) the expected date of commencement of operations;
- 8) in the case of betting, the anticipated type and number of bets, indicating whether the bets will be organised via the Internet;
- 8a) in the case of betting organised via the Internet:
 - a) the address and technical documentation of the website that will be used to organise bets,
 - b) the proposed rules for verifying that participants in the betting are over 18 years of age,
 - c) an expert opinion on evidence of participation in bets confirming their protection against unauthorised interference and the possibility of verifying their authenticity,
 - d) rules for storing and recording the betting capital;
- 9) estimated number of employees, specifying job positions;
- 10) a description of the organisation and operation of the cash bingo hall or betting shop, in particular the rules for storing and recording the capital of the game of chance or mutual betting;
- 11) an economic and financial study, containing at least a specification of of the investment and its expected profitability;
- 12) draft rules for games or betting;
- 12a) draft system for registering guests in a cash bingo hall;
- 13) proposed conditions for the provision of security referred to in Article 63;
- 14) in the case of betting mutual – consent of the organisers of the sporting competition to use their results;

- 15) in the case of a cash bingo hall – a positive opinion from the local council on the location of the hall;
- 16) documents confirming the legality of the sources of origin of capital, in particular:
 - a) in the case of a shareholder (partner) who is a natural person representing at least 10% of the company's share capital – a certificate from the competent head of the tax office confirming that the shares have been covered from disclosed sources of income,
 - b) in the case of shareholders (partners) who are legal persons – financial statements prepared in the manner specified in separate regulations;
- 17) current certificates of no arrears in the payment of taxes constituting state budget revenue, customs duties and social security and health insurance contributions;
- 18) statements by shareholders (partners) who are natural persons representing at least 10% of the company's share capital, or members of the management board, supervisory board and audit committee, that no proceedings are pending against them before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area in cases involving offences related to money laundering and terrorist financing;
- 19) current certificates that shareholders (partners) who are natural persons representing at least 10% of the company's share capital, as well as members of the management board, supervisory board and audit committee of the company, have not been convicted of an intentional crime or intentional fiscal offence in the territory of a Member State of the European Union;
- 20) documents issued by the competent authorities confirming the company's compliance with the relevant regulations governing anti-money laundering and terrorist financing, or, where the regulations do not provide for the issuance of such a document, a statement by the company confirming compliance of the company's activities with the relevant regulations

regulating counteracting money and and terrorist terrorism;

- 21) financial statements for the last financial year together with an audit report, and in the case of a company commencing operations – a statement of compliance of the company's operations with accounting regulations;
- 22) in the case of a company referred to in Article 7a(1) operating a cash bingo hall or accepting mutual bets, documents confirming that it conducts activities within the scope referred to in Article 6(2) or (3), in another Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area.

Art. 36a. In the case of a company referred to in Art. 7a(1), an application for a licence to operate a casino or a permit to operate a cash bingo hall or to organise mutual betting shall be accompanied by documents confirming that the representative meets the conditions specified in Art. 11, Article 12(1) and Article 34(1)(2) and (3). The provisions of Article 35(17)

19 and Article 36 points 17-19 shall apply accordingly. In the case of a representative who is a natural person, documents concerning that natural person shall be attached.

Article 37. The notification of a poker tournament device shall include the name of the entity submitting the application and the rules of the poker tournament approved by the minister responsible for public finance.

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

- 1) a description of the type of game;
- 2) the name and legal status of the entity submitting the application, in the case of commercial companies also the number in the National Court Register, and in the case of a foreign entrepreneur operating through a branch, the number of that branch in the National Court Register;
- 3) personal data (first names, surnames, nationality, place of residence, type, series and number of identity document, information on

- education and professional experience) of the persons managing the entity and representing the entity submitting the application;
- 4) specification of the area where the gaming device is to be installed;
 - 5) specification of the time when the game is planned to be organised;
 - 6) precise designation of the purpose for which the proceeds from the game are to be used;
 - 7) specification of the planned volume of ticket or card sales;
 - 8) guarantees of solvency for prizes;
 - 9) draft rules of the game;
 - 10) documents confirming the legality of the sources of the share capital, financial resources or other assets intended for the organisation of a raffle or bingo game, in particular:
 - a) a certificate from the competent head of the tax office confirming that the share capital has been covered from disclosed sources of income – in the case of a shareholder (partner) who is a natural person representing at least 10% of the company's share capital, if the applicant is a commercial company,
 - b) financial statements prepared in the manner specified in separate regulations – in the case of a shareholder (partner) who is a legal person, if the entity submitting the application is a commercial company,
 - c) a certificate from the competent head of the tax office confirming that the funds or other assets intended for the organisation of a raffle or bingo game have been covered from disclosed sources of income – in cases other than those specified in points a) and b);
 - 11) current certificates of no arrears in the payment of taxes constituting state budget revenue, customs duties and social security and health insurance contributions;
 - 12) an expert opinion on tickets, other evidence of participation in the game or cards, confirming protection against forgery and premature reading of the game result, in particular against X-raying, opening or scratching off the protective paint and closing or reapplying the protective paint without damaging the structure of the paper;

13) current certificates confirming that the natural persons managing the entity and representing the entity submitting the application have not been convicted of an intentional crime or an intentional fiscal offence.

2. The notification of a raffle or bingo game referred to in Article 7(1a) or (1b) shall contain the data referred to in paragraph 1, except that instead of the documents referred to in paragraph 1(3), (8), (9) and (10) to (13), it shall contain, respectively:

- 1) personal data (first names, surnames, nationality, place of residence, type, series and number of identity document) of persons managing the entity and representing the notifying entity;
- 2) a commitment to pay the prizes;
- 3) the rules of the game;
- 4) a statement on the legality of the sources of origin of the share capital, financial resources or other assets intended for the organisation of a raffle or bingo game;
- 5) a statement confirming that there are no outstanding payments of taxes constituting state budget revenue, customs duties, social security contributions or health insurance contributions;
- 6) a sample of the ticket, other proof of participation in the game or card;
- 7) a statement by the natural persons managing the entity and representing the applicant entity that they have not been convicted of an intentional crime or an intentional fiscal offence.

3. The notification of a raffle or bingo game referred to in Article 7(1a) or (1b) shall be accompanied by a statement from the supervisor and the person directly conducting the game confirming their knowledge of the provisions of the Act on raffles or bingo games, respectively.

Art. 39. An application for a promotional lottery licence shall include:

- 1) (repealed)
- 2) the name and legal status of the entity submitting the application, in the case of commercial companies also the number in the National Court Register, and in the case of a foreign entrepreneur conducting business

- through a branch, the number in the National Court Register of that branch;
- 3) personal data (first names, surnames, nationality, place of residence, type, series and number of identity document) of persons managing the entity and representing the entity submitting the application;
 - 4) specification of the area in which the lottery is planned to be organised;
 - 5) specification of the time when the lottery is planned to be organised;
 - 6) bank guarantees for prize payments;
 - 7) draft lottery rules;
 - 8) documents confirming the legality of the sources of funds allocated for the organisation of the lottery;
 - 9) current certificates of no arrears in the payment of taxes constituting state budget revenue, customs duties and social security and health insurance contributions.

Art. 39a. 1. An application for a permit to organise an
shall include:

- 1) in the case of a company with its registered office in the Republic of Poland, a copy of the notarial deed of the agreement or articles of association and the number in the National Court Register;
- 2) in the case of a company referred to in Article 7a(1), a copy of the company's articles of association or statutes
and:
 - a) the number from the relevant commercial register of the country where the company has its registered office and a copy of the agreement with the representative or
 - b) the number in the National Court Register of the company's branch;
- 3) personal data (first names, surnames, nationality, place of residence, type, series and number of identity document) of the members of the management board, supervisory board and audit committee;
- 4) specification of the area in which the lottery is planned to be organised;
- 5) specification of the time when the lottery is planned to be organised;
- 6) bank guarantees for prize payments;
- 7) draft lottery rules;
- 8) documents confirming the legality of origin of the financial resources allocated to the organisation of the lottery;

9) current certificates confirming that there are no outstanding payments of taxes constituting state budget revenue, customs duties, social security contributions and health insurance contributions.

2. In the case of companies referred to in Article 7a(1), at the request of the authority competent to grant the authorisation, the application referred to in paragraph 1 shall be accompanied by documents confirming that the representative meets the conditions laid down in Article 11, Article 12(1) and Article 34(1)(2) and (3). The provisions of Article 35(17)

19 and Article 36 points 17-19 shall apply accordingly. In the case of a representative who is a natural person, documents concerning that natural person shall be attached.

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

2. Applications referred to in paragraph 1 relating to promotional lotteries, audiotel lotteries and raffles shall be considered within 2 months of the date of submission.

Art. 41. 1. One licence shall be granted for the operation of one gaming casino.

2. One permit shall be granted for the operation of one bingo parlour

3. One permit shall be granted for the operation of a specified number of betting shops or the use of a specified number of websites for the organisation of betting.

Art. 42. A licence to operate a casino shall include:

- 1) the name of the company;
- 2) the approved structure of registered shares or stocks, as well as the names of the members of the company's management board and supervisory board;
- 3) the place where the games are organised;
- 4) the type and minimum and maximum number of games;
- 5) conditions which should be met the company, in particular regarding the security measures referred to in Article 63;
- 6) approved technical conditions for registering visitors;
- 7) the deadline for commencing operations.

Article 43. 1. A licence to operate a cash bingo hall and to organise mutual betting shall include:

- 1) the name of the company;
- 2) the approved structure of registered shares, as well as the names of the members of the company's management board and supervisory board;
- 3) the place where cash bingo games are organised;
- 4) the place where mutual betting is organised and the type of mutual betting, specifying whether the betting is organised via the Internet, and in such a case, additionally:
 - a) the address of the website used to organise the betting,
 - b) rules for verifying that participants in betting are over 18 years of age;
- 5) conditions which should be met a company, in particular concerning the safeguards referred to in Article 63;
- 5a) approved technical conditions for registering guests in a bingo parlour cash bingo;
- 6) the deadline for commencing operations.

2. In the case of mutual betting activities, the deadline referred to in paragraph 1(6) applies to the commencement of activities at all betting outlets and on websites specified in the licence.

Art. 44. (repealed)

Art. 45. A licence to organise a raffle and bingo games

shall include:

- 1) the name of the entity organising the game;
- 2) the name of the game;
- 3) the names of the persons managing the entity organising the game;
- 4) the area in which the game will be organised;
- 5) the duration of the game;
- 6) the purpose for which the proceeds are to be used;
- 7) the planned volume of ticket or box sales;
- 8) the deadline for commencing operations.

Art. 46. Permit for device lottery promotional or lottery audiotex lottery includes:

- 1) the name of the entity organising the lottery;

- 2) the name of the lottery;
- 3) the names of the persons managing the lottery organiser;
- 4) the area in which the lottery will be organised;
- 5) the duration of the lottery;
- 6) the deadline for commencing operations.

Art. 47. Approved rules and regulations for games or betting shall be attached to licences and permits.

Art. 48. 1. An entity holding a licence or permit may apply for an extension of the deadline for commencing operations specified therein. This deadline may be extended once, for a period not exceeding 6 months.

2. In the case of failure to commence operations within the period specified in the licence or permit, the licence or permit shall expire in whole or in part, depending on the extent to which operations have not been commenced.

Art. 49. 1. A licence to operate a casino shall be granted for a period of 6 years.

2. Permits to operate a cash bingo hall and permits to organise mutual betting shall be granted for a period of 6 years.

3. (repealed)

4. Permits to organise raffles, bingo games, promotional lotteries and audiototele lotteries shall be granted for the duration of the lottery or game, but for no longer than 2 years.

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

5. An entity holding a permit referred to in paragraph 2, which expires due to the expiry of the period for which it was granted, may apply once for its extension for a period of 6 years.

6. The provisions on the granting of authorisations shall apply mutatis mutandis to applications for the extension of authorisations.

Article 49a. An entity holding a licence or permit shall be obliged, within 7 days of the occurrence of such an event, to notify the competent authority for the granting of licences or permits of:

- 1) commencement of activities covered by the licence or permit;
- 2) resignation from the activity covered by the licence or permit;

- 3) interruption in the performance of the activity covered by the licence or permit;
- 4) the resumption of activities after the interruption referred to in point 3.

Art. 50. 1. In the event of the expiry of a licence to operate a casino or an extended licence to operate a cash bingo hall, in accordance with Art. 49(5), information about their impending expiry shall be published no later than 9 months before the date of expiry on the website of the office serving the minister responsible for public finance, together with information about available locations in the town and province.

2. If the information referred to in paragraph 1 indicates that there will be no other available locations at the time of expiry of the licence or permit, an application for a licence or permit shall be submitted within 3 months of the publication of the information referred to in paragraph 1.

Article 51. 1. The authority competent to grant a concession or permit may, at the request of the entity that obtained it, amend the concession or permit.

2. The amendment referred to in paragraph 1 may concern:

- 1) in the case of a licence to operate a casino or a permit to operate a cash bingo hall or to organise mutual betting:
 - a) places where games or betting are organised, provided that the change in the licence does not result in an increase in the original number of betting outlets,
 - b) the type and minimum and maximum number of cylinder games, card games, dice games, as well as the minimum and maximum number of games on slot machines and the type of mutual betting,
 - c) the conditions to be met by the company, in particular those relating to the financial guarantees referred to in Article 63,
 - d) the approved technical conditions for registering guests,
 - e) the addresses of websites used for organising mutual betting, provided that the amendment to the licence does not result in an increase in the original number of such websites;
- 2) in the case of a licence to organise a raffle or bingo game:

- a) the name of the entity organising the game,
 - b) the names of the persons managing the entity organising the game,
 - c) the time of organising the game, except for a reduction in the time of its organisation;
- 3) in the case of a licence to organise a promotional lottery or an audiotex lottery:
- a) the name of the lottery organiser,
 - b) the names of the persons managing the entity organising the lottery,
 - c) the duration of the lottery, except for a reduction in its duration.

3. Depending on the scope of the requested change, the application for a change to a licence or permit shall be accompanied by the documents specified in the provisions concerning the application for their granting.

Art. 52. 1. A change in the share capital structure of companies conducting activities in the field of games organised in gaming centres or activities in the field of mutual betting, resulting in exceeding 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80% and 90% of the total number of votes at the general meeting or share in the share capital shall be notified to the minister responsible for public finance within 7 days of the date of registration of these changes in the National Court Register.

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

- 1) the names of the shareholders (partners), specifying the value of their shares (stocks);
- 2) an indication of the purchaser (pledgee) in the event of the acquisition (pledge) of shares or shares:
 - a) in the case of commercial companies – by providing the full name and address the company's registered office,
 - b) in the case of a natural person – by providing the personal data of that person (first names, surname, nationality, place of residence, type, series and number of identity document, information on education and professional experience);
- 3) indication of the sources of funds for the purchase or acquisition of shares;

- 4) number in the National Court Register of the entity submitting the application, and the number in the National Court Register, in the case of the company referred to in point 2(a).
3. The notification shall be accompanied by:
- 1) a copy of the notarial deed of the articles of association or partnership agreement;
 - 2) a current copy of the articles of association or partnership agreement, in the case of a company referred to in section 2(2)(a);
 - 3) a current certificate stating that the person referred to in paragraph 2(2)(b) has not been convicted of an intentional offence or an intentional fiscal offence in the territory of a Member State of the European Union, and a statement by that person that no proceedings are pending against them before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the agreement on the European Economic Area in cases involving offences related to money laundering and terrorist financing;
 - 4) documents confirming the financial standing of the company whose shares (stocks) are being sold and the financial situation of the buyer;
 - 5) documents confirming the legality of the funds for the purchase of shares (stocks), in particular:
 - a) in the case of a company referred to in paragraph 2(2)(a) – a financial report prepared in the manner specified in separate regulations,
 - b) in the case of a person referred to in paragraph 2(2)(b) – a certificate from the competent head of the tax office confirming that funds have been covered from disclosed sources of income.
4. (repealed)

Art. 53. 1. Any change in the composition of the management board, supervisory board or audit committee of companies conducting activities in the field of games organised in gaming centres , or , activities in the field of , mutual betting, with the exception of sole proprietorships of the State Treasury, requires notification of the minister responsible for public finance within 7 days of the date of registration of these changes in the National Court Register.

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

3. The notification shall be accompanied by a current certificate confirming that the new member of the management board, supervisory board or audit committee has not been convicted of an intentional crime or intentional fiscal offence in the territory of a Member State of the European Union, and a statement made by him or her that no proceedings are pending against them before the judicial authorities of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area in cases involving offences related to money laundering and terrorist financing.

Article 54. (repealed)

Art. 54a. 1. The competent authority for granting concessions or permits shall be notified of the termination of the agreement with the representative referred to in Art. 7a(1) within 7 days of the date of termination of the agreement. In the notification, the company shall indicate the place of storage in the territory of the Republic of Poland of documentation in Polish, including records concerning activities within the scope referred to in Article 6(1)-(3) or Article 7(2).

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

3. A change of the company representative referred to in Article 7a(1) requires notification of the competent authority for granting concessions or permits within 7 days of the date of conclusion of the agreement with the representative.

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

- 1) a copy of the agreement with the representative;
- 2) documents confirming that the representative meets the conditions specified in Article 11, Article 12(1) and Article 34(1)(2) and (3); the provisions of Article 35(17)-(19) and Article 36 (17)-(19) shall apply accordingly; in the case of

a representative who is a natural person, documents concerning that natural person.

5. In the case of a company referred to in Article 7a(1) conducting activities exclusively within the scope referred to in Article 7(2), the documents specified in paragraph 4(2) shall be attached at the request of the authority competent to grant the authorisation.

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

2. (repealed)

3. A company conducting activities within the scope referred to in Art. 6(1)-(3) shall submit to the authority competent for granting the licence or permit, every 2 years from the date of granting the licence or permit, during the period of validity of the licence or permit, documents confirming that it meets the conditions specified in Articles 11, 12, Article 34(1)(2) and (3) and Article 34a.

The provisions of Article 35(17–21) and Article 36(17–21) shall apply accordingly.

Article **55a.** The provisions of Articles 52–55 shall apply

Article 56. 1. (repealed)

2. Certificates of no arrears in taxes constituting state budget revenue and in social security and health insurance contributions shall be considered valid if they were issued no earlier than one month prior to the date of submission of the application.

3. Certificates stating that a person has not been convicted of an intentional crime or an intentional fiscal offence shall be considered valid if they were issued no earlier than 6 months prior to the date of their submission.

4. In the case of non-residents who are natural persons not holding the nationality of a Member State of the European Union, the following shall be presented:

- 1) appropriate, certified, current certificates that these persons have not been convicted of an intentional crime or an intentional fiscal offence, issued by the competent authorities of the country of which they are citizens or permanent residents,
- 2) at the request of the authority granting the licence or authorisation, certificates that these persons have not been convicted of an intentional crime or an intentional fiscal offence in the territory of the European Union Member State indicated in the request

– issued no earlier than 6 months prior to the date of their submission.

Art. 57. 1. Documents attached to applications and notifications shall be submitted in the form of originals or copies certified as true copies by a notary public, solicitor, legal adviser or tax adviser.

2. Applications and tender offers for the granting of a concession or permit by the minister responsible for public finance, as well as documents attached to such applications or tender offers, may be submitted in electronic form via the e-Koncesje ICT system.

3. Access to an account in the e-Koncesje ICT system is conditional upon the user authenticating themselves in that system.

4. The minister responsible for public finance shall specify, by way of a regulation, the scope and conditions of use of the e-Koncesje ICT system, including the method of authentication of users of this ICT system, taking into account the need to promote electronic forms of contact with the minister responsible for public finance in the field of granting concessions and permits, the need to ensure the security, confidentiality and integrity of data and the possibility of accounting for actions taken in this ICT system, as well as the need for the efficient performance of tasks in the field of granting concessions and permits.

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

Art. 57b. 1. Where certificates documenting compliance with the conditions specified in Art. 34(1) are required to be submitted, entities which do not have their registered office or place of residence in the territory of the Republic of Poland

shall also submit current documents issued by the competent authorities of the country of their registered office or place of residence concerning:

- 1) the legality of the sources of capital;
- 2) no arrears in the payment of liabilities constituting in that country the equivalent of the liabilities referred to in Article 34(1)(2) and (3).

2. Where certificates of coverage of shares from disclosed sources of income are required to be submitted, a shareholder (partner) who is not resident in the territory of the Republic of Poland shall also be required to submit current documents concerning the coverage of shares from such sources, issued by the competent authorities of the country of his residence.

3. In justified cases, in particular where the law of a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the Agreement on the European Economic Area does not provide for the preparation of the documents referred to in paragraph 1 or 2, other documents confirming that the conditions specified in Article 34(1) are met may be submitted instead of those documents.

Article 58. The authority granting the licence or permit may request the entity to which the licence or permit has been granted to remedy the identified deficiencies within a specified time limit and to notify that authority of the time limit and manner of their remedy.

Article 59. 1. The authority competent to grant a licence or permit shall, by way of a decision, revoke the licence or permit, in whole or in part, in the event of:

- 1) failure to remedy, within the prescribed time limit, a factual or legal situation that is inconsistent with the provisions governing the activity covered by the concession or authorisation, or with the conditions specified in the concession, authorisation or regulations;
- 2) a gross violation of the conditions specified in the licence, permit or regulations, or other conditions specified by law for the performance of the activity for which the licence or permit was granted;

- 3) a reduction of the company's share capital below the limit specified in Article 10(1);
- 4) (repealed)
- 4a) resignation from the activity covered by the concession or permit;
- 4b) a break of more than 6 months in the conduct of activities covered by a concession or permit, the issuance of which is subject to quantitative restrictions;
- 5) conviction in a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) – a party to the Agreement on the European Economic Area – of a person who is a shareholder (partner), member of the management or supervisory bodies of the company for an offence related to money laundering and terrorist financing;
- 6) two instances of participation in gambling by a person under the age of 18 at the same gaming centre or betting shop;
- 7) failure by a company conducting activities within the scope referred to in Article 6(1)-(3) to demonstrate compliance of its activities with the relevant regulations governing anti-money laundering and counter-terrorist financing;
- 8) when a company conducting activities referred to in Article 6(1)-(3) or Article 7(2) has not submitted its financial statements together with an audit report in accordance with Article 55(3), or the submitted report audit report indicates on significant violations of accounting regulations;
- 9) conducting business by a company referred to in Article 7a(1), obliged to appoint a representative, without a representative for a period longer than 2 months.

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

Article 59a. A decision to revoke a licence or permit shall be enforceable upon its delivery.

Art. 60. 1. An entity applying for a licence or permit shall submit a draft set of rules for the gambling game to be organised to the competent authority for approval.

1a. The rules of the gambling game shall specify the rules of the game and the manner of fulfilling the statutory conditions related to its organisation.

2. The rules of the gambling game, as well as any amendments thereto, shall be approved by the minister responsible for public finance, with the exception of paragraph 3.

3. The rules of raffles, audiotele lotteries, raffle bingo games and promotional lotteries, as well as any amendments to these rules, shall be approved by the director of the tax administration chamber.

4. Applications for approval of rules or amendments thereto shall be considered within 6 months of their submission, with the exception of applications concerning the rules or amendments to the rules of promotional lotteries or audiotele lotteries, as well as amendments to the rules of poker tournaments, which shall be considered within 2 months of their submission.

5. The entity organising a raffle or bingo game referred to in Article 7(1a) or (1b) shall notify the authority to which it made the notification of any amendment to the rules of the game no later than within 3 days of the date of the amendment.

Article 61. 1. The rules of the game, with the exception of paragraphs 2 and 3, shall specify:

- 1) the name of the entity organising the game or tournament;
- 2) the detailed terms and conditions of the game or tournament, including the determination of winnings, the date and place of the game or tournament;
- 3) the rights and obligations of the participants in the game or tournament;
- 4) the procedure and deadlines for considering complaints and the procedure and deadlines for submitting claims by game or tournament participants;
- 5) the amount of the game or tournament capital allocated for the immediate payment of winnings.

2. The rules of a raffle or bingo game specify:

- 1) the name of the game;
- 2) the name of the entity organising the game;
- 3) the name of the authority issuing the licence;

- 4) the area where the game will be organised, and the place and date of the prize draw the prizes;
- 5) the number of tickets or boxes intended for sale;
- 6) the price of one ticket or card;
- 7) the manner in which the game is to be conducted;
- 8) the manner of ensuring the correctness of the game;
- 9) the start and end dates for the sale of tickets or boxes;
- 10) a socially useful purpose, in particular a charitable one, for which the proceeds from the game will be used;
- 11) the manner and date of announcing the results;
- 12) the place and date of issuing winnings;
- 13) the procedure and deadlines for considering complaints and claims;
- 14) the number and type of prizes and the percentage value of the prizes in relation to the total price of the tickets or cards intended for sale.

3. The rules of a promotional lottery or audiotele lottery specify:

- 1) the name of the lottery;
- 2) the name of the entity organising the lottery;
- 3) the name of the authority issuing the permit;
- 4) the rules for conducting the lottery;
- 5) the area in which the lottery will be organised;
- 6) the duration of the lottery;
- 7) the manner in which the lottery is organised, in particular the place and date of the prize draw;
- 8) the manner of ensuring the proper conduct of the lottery;
- 9) the manner and date of announcing the results;
- 10) the place and date of issuing winnings;
- 11) the procedure and deadlines for considering complaints and claims;
- 12) the value of the prize pool;
- 13) in the case of a promotional lottery – the start and end dates for the sale of goods or other evidence of participation in the promotional lottery.

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

Art. 62. 1. In the event of a violation of the Act or a breach of the rules of games by a company organising games constituting a state monopoly, the minister responsible for public finance shall issue, by way of a decision, an order to remedy the identified violations or breaches within 30 days of the date of receipt of the decision.

2. The minister responsible for public finance shall inform the minister responsible for state assets of any failure to remedy the identified violations or breaches within the time limit, providing him with detailed information on those violations and breaches.

3. The minister responsible for state assets shall take measures to remedy the identified violations or irregularities and shall immediately inform the minister responsible for public finance of the measures taken.

Art. 63. 1. In order to protect the financial interests of gambling participants and secure gambling tax liabilities, the entity shall be obliged, within the time limit specified in the licence or permit, to provide financial security in the amount of:

- 1) PLN 1,200,000 – in the case of operating a casino;
- 2) PLN 600,000 – in the case of operating a cash bingo hall;
- 3) PLN 40,000 – in the case of operating a betting shop

2. Financial security is provided in accordance with the table below:

Number (of casinos, halls or outlets)	Multiple of security
from 1 to 3	1 security
from 4 to 6	2 security measures
from 7 to 9	3 safeguards
from 10 to 20	4 safeguards
from 21 to 30	5 safeguards
from 31 to 40	6 safeguards
with the proviso that the security multiplier increases by 1 for every 10 centres above 40.	

2a. In the case of organising mutual betting via the Internet, the entity organising such betting is obliged to submit, within the time limit specified in the licence, a financial security deposit in the amount of PLN 480,000.

3. Financial security may consist of:

- 1) the presentation of bank or insurance guarantees;
- 2) depositing the appropriate amount in a bank account indicated by the authority granting the licence or permits.
- 3) (repealed)

4. In the guarantees referred to in paragraph 3(1), the guarantor undertakes in writing to pay, unconditionally and irrevocably, at the request of the licensing or authorising authority, the amount of gambling tax due, together with interest for late payment, and the amount to cover the claims of gambling participants – for with the consent of the entity je organising or specified in a final court ruling.

5. The guarantor may only be a legal person established in the territory of the European Community or the territory of a member state of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area, a branch of a foreign bank and the main branch of an insurance company, conducting banking or insurance activities in the territory of the Republic of Poland, authorised to issue bank or insurance guarantees throughout that territory.

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

Article 64. If the specified or declared amount of gaming tax has not been paid on time or if a claim has been made in accordance with Article 63(4), the authority granting the licence or permit may call on the guarantor to pay or debit the bank account referred to in Article 63(3)(2).

Art. 65. 1. The financial security shall be released if the gambling tax liability expires or can no longer arise, or if the period during which gambling participants may make claims against an entity conducting activities within the scope specified in Art. 6(1)-(3) expires.

2. The security shall be released at the request of the entity that provided it, within 7 days. The amounts accumulated in the account referred to in Article 63(3)(2) shall be returned with interest if the account bore interest.

Article 66. 1. An entity applying for a licence to organise a promotional lottery or an audiotel lottery shall be required to have a bank guarantee for the payment of prizes up to the value of the prizes specified in the lottery rules.

2. An entity applying for a licence to organise a raffle or bingo game shall be required to have a guarantee for the payment of prizes up to the value of the prizes specified in the lottery rules.

Article 67. The minister responsible for public finance shall specify, by way of a regulation, the detailed conditions for providing financial security, taking into account the need to secure the fulfilment of tax obligations and protect the interests of gambling participants.

Chapter 6

Fees

Art. 68. 1. An entity organising gambling shall pay a fee:

- 1) for the granting of a licence and the granting of permits;
- 2) (repealed)
- 3) (repealed)
- 4) for changing a licence or permit;
- 5) for the registration of a gaming machine, lottery machine or gaming device;
- 6) for considering an application for a decision on the nature of games referred to in Article 2(6).

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

3. The fees constitute state budget revenue.

4. Collection of fees referred to in:

- 1) Paragraph 1(1) – shall be carried out by the authority granting the licence or permit;
- 2) (repealed)
- 3) paragraph 1(4) – carried out by the authority granting the licence or permit;
- 4) paragraph 1(5) – carried out by the registering authority;
- 5) paragraph 1(6) – carried out by the authority issuing the decision.

Article 68a. 1. An entity operating a gaming machine, lottery machine or gaming device without the required licence, permit or notification

shall bear the cost of testing the devices carried out by the National Revenue Administration if the test confirms that the operation of games on a slot machine, lottery machine or gaming device requires a licence, permit or notification.

2. The fee referred to in paragraph 1 shall be collected by the head of the tax office tax office.

Art. 69. 1. The fee for granting:

- 1) a licence to operate a casino is 32,000% of the base amount;
- 2) the licence fee for operating a cash bingo hall is 5,500% of the base amount;
- 3) the licence fee for organising mutual betting is 2000% of the base amount, plus:
 - a) for each betting shop – 50% of the base amount,
 - b) for organising mutual betting via the Internet – 2000% of the base amount,
 - c) for each website used to organise mutual betting – 5000% of the base amount;
- 4) the licence fee for organising raffles or bingo games is 100% of the base amount, and when the licence applies to games organised within a single province – 50% of the base amount;
- 5) permits for organising promotional lotteries or audiotote lotteries is 10% of the prize pool value, but not less than 50% of the base amount;
- 6) (repealed)
- 7) the fee for considering an application for a decision on the nature of games, as referred to in Article 2(6) and (7) shall be 200% of the base amount.

1a. The fee for amending a licence or permit in the event of a change to:

- 1) a licence is 400% of the base amount;
- 2) the authorisation is 200% of the base amount;
- 3) the authorisation in the part concerning the gaming centre shall be 10% of the base amount;
- 4) a permit to organise mutual betting concerning each betting shop shall be 10% of the base amount.

2. (repealed)

3. (repealed)

3a. The fee for registering a gaming machine, lottery machine or gaming device is 50% of the base amount.

4. Fees are rounded up to the nearest full zloty in such a way that amounts less than 50 groszy are disregarded, and amounts of 50 groszy and above are rounded up to the nearest full zloty.

Art. 70. The base amount for a given calendar year is equal to the average monthly remuneration in the enterprise sector, excluding profit-sharing payments, in the second quarter of the previous year, as announced by the President of the Central Statistical Office in the Official Journal of the Central Statistical Office.

Chapter 7

Gaming tax

Article 71. 1. The taxpayer of the gambling tax is a natural person, legal person or organisational unit without legal personality which organises gambling on the basis of a licence or permit granted, with the exception of promotional lotteries, entities organising games covered by a state monopoly and participants in poker tournaments organised by entities holding a licence to operate a casino.

1a. The following are also taxpayers:

- 1) an entity referred to in Article 7(1b), if the value of the prize pool of raffles or bingo games exceeds the base amount referred to in Article 70;
- 2) an organisational unit without legal personality constituting an inherited enterprise within the meaning of the Act of 5 July 2018 on the succession management of a natural person's enterprise and other facilitations related to enterprise succession (Journal of Laws of 2021, item 170) in the period from the opening of the succession to the expiry of:
 - a) succession management or
 - b) the right to appoint a succession administrator if succession administration has not been established and the notification referred to in Article 12(1c) of the Act of 13 October 1995 on the rules

the registration and identification of taxpayers and payers (Journal of Laws of 2025, item 237).

2. The following are subject to gambling tax:

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

3. The tax liability for gambling tax arises on the date of commencement of the organisation of gambling. In poker played in the form of a poker tournament, the tax liability arises upon joining the tournament.

4. In the case of entities conducting mutual betting activities, the tax liability arises on the date of commencement of organising games at the first point or on the first website among the points and websites covered by the licence.

5. Where it is not possible to determine the date on which the tax liability arose in respect of the organisation of games or the performance of activities subject to gaming tax, the date on which the competent tax authority established the organisation of games or the performance of such activities shall be deemed to be the date on which the tax liability arose.

Art. 72. Gaming tax constitutes state budget revenue.

Art. 73. 1. The tax base for gaming tax shall be:

- 1) in a cash lottery, raffle and telebingo game – the sum of proceeds obtained from the sale of tickets or other evidence of participation in the game;
- 2) in an audiotote lottery – the revenue, within the meaning of the provisions on corporate income tax, of the organiser of the audiotote lottery obtained from that lottery;
- 3) in a numbers game – the sum of the stakes paid;
- 4) in mutual betting – the sum of stakes paid;
- 5) in a cash bingo game – the nominal value of the game cards purchased by the entity organising the game;
- 6) in a raffle bingo game – the nominal value of the cards used for the game;

- 7) in a cylinder game, dice game and card game, with the exception of poker played in the form of a poker tournament – the amount representing the difference between the sum of stakes paid and the sum of winnings paid out;
- 8) in poker played in the form of a poker tournament – the amount won minus the entry fee for participating in the tournament;
- 9) in a slot machine game – the amount representing the difference between the sum of the stakes paid and the sum of winnings obtained by the participants of the games.

2. The tax bases for the individual types of gambling specified in paragraph 1 shall not be added together; in particular, the tax base referred to in paragraph 1(7) shall not be added to the tax base referred to in paragraph 1(9).

Art. 74. The tax rate on games is as follows:

- 1) raffles and bingo games – 10%;
- 2) cash lotteries – 15%;
- 3) number games – 20%;
- 4) bingo bingo games, telebingo telebingo, lottery audiotex and poker played in the form of a poker tournament – 25%;
- 5) slot machine games, cylinder games, dice games, card games, excluding tournament poker games – 50%;
- 6) mutual betting on animal sports competitions based on permits granted exclusively for their organisation – 2.5%;
- 7) mutual betting other than those listed in points 6 – 12%.

Art. 75. 1. Taxpayers, with the exception of taxpayers in poker played in the form of a poker tournament, are obliged, without request, to:

- 1) submit to the competent head office tax office tax returns for gaming tax, according to the established template,
- 2) calculating and paying gambling tax to the account of the competent tax office office

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

2. Taxpayers organising number games are obliged, without being requested to do so, to calculate and pay gaming tax to the account of the competent tax office, initially for daily periods.

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

4. Daily payments made for the settlement month are included in tax returns and constitute an advance payment of gaming tax.

5. Any overpayment of daily payments shown in the tax return shall be settled by the taxpayer with daily payments for subsequent settlement periods, provided that the taxpayer has no tax arrears or current tax liabilities and does not submit a request for the overpayment to be credited in whole or in part towards future tax liabilities.

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

- 1) submit to the competent head of the tax office declaration tax regulations for gaming tax,
 - 2) calculation, collection and payment of gaming tax to the account of the competent tax office
- for gambling tax on poker played in the form of a poker tournament, for monthly periods, by the 20th day of the month following the month to which the settlement relates.

7. The entity organising the poker tournament pays out the winnings reduced by the amount of gaming tax.

8. The tax liability for gambling tax is assumed to be the amount resulting from the tax return, unless the tax authority specifies a different amount.

9. Taxpayers organising a raffle or bingo game, regardless of the obligation to submit a tax return, are required to submit to the competent head of the tax office, based on the documentation referred to in Article 78(1)(4), settlement of the financial result of the games organised within 30 days from the date of the end of the game specified in the permit.

Article 76. The minister responsible for public finance shall specify, by way of a regulation, the templates for tax returns for gaming tax, taking into account the specific nature of the various types of gambling, as well as ensuring the possibility of correctly calculating the amount of gaming tax, including explanations on how to correctly submit these returns, information on the deadlines and place of submission, and a note that the tax return constitutes the basis for issuing an enforcement title.

Art. 77. 1. The tax authorities competent in the field of gaming tax are the head of the tax office and the director of the tax administration chamber.

2. The local jurisdiction of tax authorities in matters of gaming tax shall be determined according to the registered office of the entity organising gambling.

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

4. At the request of the tax authority referred to in paragraphs 2 and 3, specific activities: verification, tax inspection, tax proceedings or customs and tax inspection shall be carried out by the head of the tax office or the head of the customs and tax office, respectively, in whose area of operation the taxable activity or activities are carried out.

5. The minister responsible for public finance shall specify, by way of regulation:

- 1) a list of tax offices and tax administration chambers whose heads and directors are competent to perform tasks related to gaming tax, and the territorial scope of their activities, taking into account the number of taxpayers operating in a given area,
- 2) the competent tax office or tax offices to whose bank account gambling tax, daily payments, additional payments and financial penalties or certain fees referred to in Article 68(1) are paid, and shall determine the territorial scope of their activities in this respect

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

Chapter 8

Reporting and information

Article 78. 1. Entities conducting gambling activities shall be required to keep:

- 1) records of:
 - a) of turnover in chips and cash in the gaming casino,
 - b) trading in playing cards in a cash bingo hall,
 - c) the operation of gaming machines;
- 2) records of the tax base and calculation of the amount of gaming tax, according to a set formula, in games of chance, excluding promotional lotteries;
- 3) a register of tips in the gaming casino, according to a set formula;
- 4) documentation enabling the settlement of the financial result of the organised raffle or raffle bingo game.

2. The minister responsible for public finance shall specify, by way of a regulation, the conditions for keeping the books, records and registers referred to in paragraph 1, as well as the formulas for the records and registers referred to in paragraph 1(2) and (3), and the scope of the documentation referred to in paragraph 1(4), in order to determine the tax base and calculate the amount of tax due, taking into account the specific nature of the various types of gambling.

Article 79. 1. Entities organising gambling and conducting activities in this area shall be obliged to provide, at the request of the minister responsible for public finance, information concerning their operations.

2. Entities organising and conducting activities in the field of gambling shall be obliged to provide the minister responsible for public finance or the director of the tax administration chamber, as appropriate, with economic and financial data statements within 21 days of the month following each calendar quarter, with particular emphasis on turnover, financial results and economic indicators on their activities, with particular emphasis on turnover, financial results, economic indicators,

and in particular the employment rate, and statistical indicators obtained by these entities.

3. The minister responsible for public finance shall specify, by way of a regulation, the procedure for transferring and the detailed scope of the data referred to in paragraphs 1 and 2, taking into account the need to monitor the proper conduct of activities on the basis of issued licences and permits and to shape gambling policy.

Chapter 9

Subsidies

Article 80. 1. In games covered by the state monopoly, subsidies shall be established in the amount of:

- 1) 25% of the rate, ticket price or other proof of participation in the game – in number games;
- 2) 10% of the stake, ticket price or other proof of participation in the game – in cash lotteries and telebingo games.

2. Information on the establishment of the additional payment referred to in paragraph 1 shall be included in the rules of the game.

3. The additional payments referred to in paragraph 1 shall not constitute income within the meaning of the provisions on corporate income tax.

Art. 81. The competent authorities in matters of subsidies shall be the heads of tax offices and directors of tax administration chambers competent in matters of gaming tax.

Art. 82. Entities organising games referred to in Art. 80(1) shall be obliged to:

- 1) submit to the competent head of the tax office information on additional payments, in accordance with a specified template,
- 2) calculating, collecting and paying additional payments to the account of the competent tax office tax office

– for the periods and on the dates specified for making payments in a given game on account of gaming tax.

Art. 83. The head of the tax office referred to in Art. 82(2) shall transfer the amounts of the additional payments made to the account of the Physical Culture Development Fund, the Culture Promotion Fund, the Gambling Problem Resolution Fund and the Civil Society Development Support Fund, in the amount specified in Article 86(3), Article 87(3), Article 88(3) and Article 88a(4), within 14 days of their payment.

Article 84. The minister responsible for public finance shall specify, by way of a regulation, the template for the information referred to in Article 82(1), taking into account the specific nature of the operation of particular types of games and ensuring control over the amount of payments made, including explanations on how to submit this information correctly, including the deadlines and places for its submission, and a note that the information constitutes the basis for issuing an enforcement title.

Article 85. The provisions of the Act of 29 August 1997 – Tax Ordinance shall apply accordingly to subsidies.

Art. 86. 1. A Physical Culture Development Fund shall be established, administered by the minister responsible for physical culture.

2. Fund for the Development of Culture Physical Education is a state fund

3. The revenues of the Physical Culture Development Fund shall consist of:

- 1) 75% of the revenue from the subsidies referred to in Article 80(1);
- 2) funds constituting the costs of the National Health Fund referred to in Article 117(1)(4b) of the Act of 27 August 2004 on healthcare services financed from public funds (Journal of Laws of 2024, item 146, as amended²⁾);
- 3) subsidies from the state budget from the budgetary part administered by the minister responsible for physical culture.

4. The expenditures of the Physical Culture Development Fund are allocated to the reconstruction, renovation and co-financing of investments in sports facilities, the development of sport among children, young people and persons with disabilities, and the development of

²⁾ Amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2024, items 858, 1222, 1593, 1615 and 1915, and of 2025, items 129 and 304.

social tourism promoting physical activity among the population and tasks specified in public health regulations concerning physical activity.

4a. Tasks consisting in the prevention or removal of the effects of natural disasters within the meaning of the provisions of the Act of 18 April 2002 on the state of natural disaster (Journal of Laws of 2025, item 112) in tourism may not be financed from the funds referred to in paragraph 3(1) and (2).

4b. For specific subsidies for local government units for the performance of the tasks referred to in paragraph 4, in the field of preventing or removing the effects of natural disasters within the meaning of the provisions of the Act of 18 April 2002 on the state of natural disasters and tasks consisting in the prevention or removal of such consequences in tourism, the subsidy limit referred to in Article 128(2) of the Act of 27 August 2009 on public finances (Journal of Laws of 2024, items 1530, 1572, 1717, 1756 and 1907, and of 2025 item 39).

5. The costs of operating the Physical Culture Development Fund shall be covered from the Fund's resources.

6. The minister responsible for physical culture, in consultation with the minister responsible for public finance, the minister responsible for health and the minister responsible for tourism, shall specify, by way of a regulation, the detailed conditions for obtaining funding for the tasks referred to in paragraph 4, the procedure for submitting applications and transferring funds, taking into account the rationality and continuity of financing the tasks and control over the manner in which the fund's resources are spent.

Article 87. 1. A Culture Promotion Fund shall be established, administered by the minister responsible for culture and national heritage.

2. The Culture Promotion Fund shall be a state special-purpose fund.

3. The income of the Culture Promotion Fund shall be 20% of the revenue from subsidies referred to in Article 80(1).

4. The expenditure of the Culture Promotion Fund shall be allocated to the promotion or supporting:

1) national and international artistic projects, including those of an educational nature;

- 2) literary creativity and periodicals, as well as activities promoting the Polish language and the development of readership, supporting cultural magazines and low-circulation literature;
- 3) activities for the protection of Polish national heritage;
- 4) creators and artists, including in the form of social assistance;
- 5) (repealed)
- 6) tasks carried out as part of projects, including investment projects and projects co-financed from European and international funds in the field of culture and national heritage protection;
- 7) (repealed)
- 8) repayment of long-term financial liabilities and related additional charges incurred by cultural institutions organised by the minister responsible for culture and national heritage, serving the implementation of investments in the field of promotion and support referred to in points 1–6.

5. The administrator of the Culture Promotion Fund shall transfer annually, by 30 March of the following calendar year, not less than 5% of the revenue referred to in paragraph 3 to the Polish Film Institute for the implementation of the Institute's tasks.

5a. The funds of the Culture Promotion Fund shall be allocated in accordance with the rules laid down in Section 4 of Chapter 3 of the Act of 4 February 1994 on copyright and related rights (Journal of Laws of 2025, item 24) to subsidise the payment of remuneration for the lending by public libraries of copies of works referred to in Article 28(4) of that Act.

6. The costs of operating the Culture Promotion Fund shall be covered from the Fund's resources Fund.

7. The minister responsible for culture and national heritage, in consultation with the minister responsible for public finance, shall specify, by way of a regulation, the detailed conditions for obtaining funding for the tasks referred to in paragraph 4, the procedure for submitting applications and transferring funds, taking into account social priorities and the need to ensure the continuity of the tasks being carried out, as well as the rules and scope of providing information on the source of the subsidies.

Article 88. 1. A Gambling Problem Resolution Fund shall be established, administered by the minister responsible for health.

2. The Gambling Problem Resolution Fund shall be a state special-purpose fund.

3. The revenues of the Gambling Problem Resolution Fund shall consist of:

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

4. The expenditures of the Gambling Problem Resolution Fund are allocated exclusively to:

- 1) conducting information and education activities and preparing specialist expert opinions, reports and statements on the issue of gambling addiction or other addictions not involving psychoactive substances;
- 2) developing and implementing new methods of prevention and solving problems resulting from gambling addiction or other addictions that do not involve psychoactive substances;
- 3) providing financial assistance to institutions and associations carrying out tasks related to solving problems arising from gambling addiction or other addictions that do not involve psychoactive substances, including preparing assessments of the prevalence and risk of pathological gambling;
- 4) conducting activities aimed at improving the quality of prevention and treatment programmes, as well as increasing the professional competence of treatment providers in order to improve the effectiveness and accessibility of treatment for gambling addiction or other addictions not involving psychoactive substances for addicts and their loved ones;
- 5) tasks specified in public health regulations.

5. The costs of operating the Gambling Problem Resolution Fund shall be covered by the Fund.

6. The minister responsible for health, in consultation with the minister responsible for public finance, shall specify, by way of a regulation, the detailed conditions for obtaining funding for the tasks referred to in paragraph 4, the procedure for submitting applications and transferring funds, taking into account social priorities and the need to ensure the continuity of the tasks performed, as well as the rules and scope of information on the source of the subsidies.

Article 88a. 1. A Civil Society Development Support Fund shall be established, administered by the Chair of the Public Benefit Committee referred to in Article 34a(1)(1) of the Act of 24 April 2003 on public benefit activities and volunteering (Journal of Laws of 2024, items 1491, 1761 and 1940).

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

3. The objective of the Civil Society Development Support Fund is to support civil society on its path to comprehensive development by implementing systemic solutions aimed at strengthening and improving the quality of the entire non-governmental sector.

4. The income of the Fund Supporting Development Civil Society is 4% of the revenue from the subsidies referred to in Article 80(1).

5. The expenditures of the Civil Society Development Support Fund are allocated exclusively to:

- 1) activities aimed at preparing and implementing systemic solutions to strengthen and improve the quality of the entire non-governmental sector or its significant parts (industries, communities);
- 2) supporting the development of agreements between organisations, cooperation platforms, and representation of non-governmental sector organisations;
- 3) supporting the statutory activities of non-governmental organisations;
- 4) institutional development of organisations, including: building stable foundations for their further functioning, creating long-term action and financing plans, raising standards of work and organisation management.

6. The costs of operating the Civil Society Development Support Fund shall be covered by the Fund's resources.

7. The Chair of the Public Benefit Committee shall specify, by way of a regulation, the detailed conditions for obtaining funding for the tasks referred to in paragraph 5, the procedure for submitting applications and transferring funds, taking into account social priorities and the need to ensure the continuity of the tasks performed.

Chapter 10

Financial penalties

Article 89. 1. The following shall be subject to a financial penalty:

- 1) anyone organising gambling without a licence, without a permit or without making the required notification;
- 2) anyone organising gambling on the basis of a licence, permit or notification that violates the terms and conditions of the approved regulations, licence, permit or notification, or who operates games on slot machines, lottery machines or gaming machines without the required registration of the slot machine, lottery machine or gaming machine;
- 3) a dependent owner of premises where unregistered gaming machines are located and where catering, commercial or service activities are conducted;
- 4) the owner of premises in which unregistered gaming machines are located and in which catering, commercial or service activities are conducted, provided that the premises are not subject to dependent ownership;
- 5) a payment service provider who fails to comply with the prohibition referred to in Article 15g;
- 6) a participant in gambling organised without a licence, permit or notification;
- 7) a telecommunications entrepreneur who who has not fulfilled the obligations arising from Article 15f(5);
- 8) the organiser of a gambling game, the organisation of which constitutes a state monopoly.

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

3. Notwithstanding the financial penalty imposed on the entrepreneur referred to in paragraph 1(1), the head of the customs may impose a financial penalty on persons performing managerial functions or members of the management bodies of legal persons or organisational units without legal personality organising gambling without a licence, permit or notification.

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

- 1) in paragraph 1, point 1 – amounts to:
 - a) in the case of slot machine games – PLN 100,000 per slot machine,
 - b) in the case of games other than those specified in points a) and c) – five times the fee for issuing a licence or permit,
 - c) in the case of games organised without the required notification – up to PLN 10,000;
- 2) in paragraph 1(2) – amounts to:
 - a) in the case of games organised on the basis of a licence or permit – up to PLN 200,000,
 - b) in the case of games organised on the basis of a notification – up to PLN 10,000;
- 3) in section 1(3) and (4) – PLN 100,000 per slot machine;
- 4) in section 1(5) – amounts to up to PLN 250,000;
- 5) in paragraph 1(6) – amounts to 100% of the winnings obtained, not reduced by the amounts stakes paid;
- 6) in section 1(7) – amounts to PLN 250,000;
- 7) in section 1(8) – amounts to up to PLN 500,000;
- 8) in section 3 – amounts to up to PLN 100,000.

5. The provision of paragraph 1(6) shall not apply to participants in promotional lotteries, audiotext lotteries, raffles and bingo games.

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

- 1) the head of the customs and tax office in whose area the gambling game is organised or the unregistered slot machine is located – in the cases referred to in Article 89(1)(1)-(4), (6) and (8) and (3);
- 2) the head of the customs and tax office competent to conduct audit activities, designated in the provisions issued on the basis of Article 100b(6) of the Act of 16 November 2016 on the National Tax Administration

(Journal of Laws of 2023, item 615, as amended³⁾) – in the cases referred to in Article 89(1)(5) and (7).

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

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

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

2. The financial penalty shall be paid within 7 days of the date on which the decision became final.

Article 90a. The appeal body for decisions of the head of the customs and tax office imposing a financial penalty referred to in Article 90(1) shall be the director of the tax administration chamber competent for the seat of the head of the customs and tax office who issued the decision in the first instance.

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

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

the provisions of Article 21a of the Act of 6 March 2018 – Entrepreneurs Law.

³⁾ Amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2023, items 556, 588, 641, 658, 760, 996, 1059, 1193, 1195, 1234, 1598, 1723 and 1860, of 2024, items 850, 863, 879, 1222, 1685, 1721 and 1871, and from 2025, items 172, 179 and 222.

Chapter 11

Amendments to the provisions in force

Articles 92–116. (omitted)

Chapter 12

Transitional and Adaptation Provisions

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

2. Rules for games and betting shall remain valid until their expiry date.

Art. 118. Proceedings initiated and not completed before the date of entry into force of the Act shall be governed by the provisions of the Act, unless the Act provides otherwise.

Art. 119. The amount of share capital of companies organising games in casinos and bingo halls and organising mutual betting, determined before the date of entry into force of the Act on the basis of the existing provisions, does not need to be supplemented to the amounts specified in Art. 10(1) until the expiry or amendment of the licence.

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

2. Persons required to hold a professional certificate under the Act shall be required to obtain it within 4 months of its entry into force.

Art. 121. Until they expire, due to the failure to commence operations, permits granted before the date of entry into force of the Act shall be subject to Art. 36(5) of the Act referred to in Art. 144.

Art. 122. 1. The minister responsible for public finance shall announce, within 7 days of the date of entry into force of the Act, the information referred to

in Article 33(1) concerning applications submitted and not considered by the date of entry into force into force of the Act.

2. Where a licence to conduct gaming activities in a casino or an extended licence to conduct cash bingo activities expires no earlier than 6 months and no later than 9 months from the date of entry into force of the Act, the minister responsible for public finance shall announce the information referred to in Article 50(1) within 7 days of the date of entry into force of the Act. Article 50(2) shall apply accordingly.

Article 123. 1. The amount of financial security for entities organising games in casinos and bingo halls and organising mutual betting, determined before the date of entry into force of the Act on the basis of the existing provisions, does not need to be supplemented to the amounts specified in Article 63(1) until the expiry or amendment of the licence.

2. Financial collateral provided by the entities referred to in paragraph 1, in accordance with authorisations granted before the date of entry into force of the Act, shall not require adjustment to the conditions specified in Article 63(4)-(6) until the expiry or amendment of the authorisation.

Article 124. For the purpose of determining the fees referred to in Article 69, the base amount for 2010 shall be equal to the average monthly remuneration in the enterprise sector, excluding profit-sharing payments, in the second quarter of 2009.

Article 125. 1. An entity which, under the existing provisions, is a payer of tax on cash bingo games shall perform its obligations with regard to the settlement of tax collected before the date of entry into force of the Act and the storage of related documents in accordance with the existing provisions, except that the annual calculation of tax collected for 2010 shall be submitted within 2 months of the date of entry into force of the Act.

2. An entity organising games in a casino shall settle the tax liability arising before the date of entry into force of the Act in respect of gambling tax on poker, in which participants play against each other and the casino organises the game, in accordance with the existing provisions.

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

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

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

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

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

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

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

2. Within two months of the date of entry into force of the Act, the applicant may supplement the application for a licence to organise a promotional lottery or an audiotel lottery submitted before the date of entry into force of the Act. If the application is not supplemented within the time limit, the proceedings shall be discontinued.

Art. 129. 1. Activities related to low-win slot machines and slot machines organised in slot machine parlours on the basis of permits granted before the date of entry into force of the Act shall be conducted until

the expiry of those permits, by the entities to which they were granted, in accordance with the existing provisions, unless the Act provides otherwise.

2. Proceedings for the granting of licences to conduct activities in the field of low-win slot machines and slot machines organised in slot machine parlours, initiated and not completed before the date of entry into force of the Act, shall be discontinued.

3. Low-payout slot machine games are understood to mean games played on mechanical, electromechanical and electronic devices with cash or non-cash prizes, in which the value of a single prize may not exceed PLN 60, and the maximum stake per game may not exceed PLN 0.50.

Art. 130. 1. The amount of the share capital of a company conducting the activity referred to in Article 129(1), if the licence granted concerns the operation of:

- 1) a slot machine parlour – may not be less than PLN 2,000,000;
- 2) low-win slot machine games – may not be lower than PLN 800,000.

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

Art. 131. The provisions of Art. 11 and Art. 12 shall apply accordingly to the entities referred to in Art. 129(1).

Art. 132. 1. The obligation to hold and issue professional certificates to persons performing functions or holding positions involving the supervision or direct operation of low-win slot machines or slot machines in slot machine parlours shall be governed by Art. 24, Art. 25(1)-(7), Article 26, taking into account Article 120(2), and the provisions issued on the basis of Article 25(8) shall apply.

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

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

2. Article 27(4) shall apply accordingly to persons authorised by entities conducting activities in the field of low-win slot machines and persons managing catering, commercial or service activities in a given premises, as well as persons managing slot machine arcades and persons authorised by them.

Article 134. Slot machine games organised in slot machine parlours and low-win slot machine games are subject to the prohibition on advertising, promotion and sponsorship information specified in Article 29. The provision of Article 29(5) shall apply accordingly.

Article 135. 1. The licences referred to in Article 129(1) may be amended, in accordance with the rules laid down in the Act on the amendment of licences and permits granted to entities conducting activities within the scope specified in Article 6(1)-(3), by the authority competent to grant the permit on the day preceding the date of entry into force of the Act, subject to paragraphs 2 and 3. The provisions of Articles 56 and 57 shall apply accordingly.

2. The amendment of a permit may not include a change in the locations where games are organised, except for a reduction in the number of low-win slot machine gaming points. 2a. The permits referred to in Article 129(1) may not be extended.

3. In proceedings concerning the granting of consent to a change in the share capital structure and to a change in the composition of the management board or supervisory board of a company conducting activities in the field of low-win slot machines, the director of the tax administration chamber may not verify compliance with the conditions specified in the Act if their fulfilment has been confirmed by the minister responsible for public finance in connection with the applicant's application for a permit or consent from that minister, and the facts have not changed.

Art. 136. 1. Financial collateral provided by entities referred to in Art. 129(1), in accordance with authorisations granted prior to the date of entry into force of the Act, shall not require adjustment to the conditions specified in Art. 63

(4)-(6) to time change authorisation in the scope of conditions concerning financial collateral.

2. In the event of a change to the licence in terms of the conditions relating to financial security, the entity referred to in Article 129(1) shall be obliged to submit, within the time limit specified in the amended licence, financial security in accordance with the rules laid down in Article 63, in the amount of:

- 1) PLN 600,000 – in the case of operating a slot machine parlour;
- 2) PLN 4,000 – in the case of a low-win slot machine gaming outlet.

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

Article 138. 1. (repealed)

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

3. The authority referred to in paragraph 2 shall, by way of a decision, revoke the licence if it finds that the low-win slot machine allows for higher winnings or higher stakes than those provided for in Article 129(3).

Article 139. 1. Taxpayers conducting activities in the field of low-payout slot machines shall pay a flat-rate gaming tax of PLN 2,000 per month for games organised on each slot machine.

2. The tax on games played on slot machines in gaming salons shall be subject to the tax rate specified in Article 74(5).

3. The jurisdiction of tax authorities is determined according to the provisions existing ones. The provisions of Article 77(3) shall apply accordingly.

4. In the event of relocation of a low-payout slot machine during the month being the settlement period to a location within the local jurisdiction of another authority which granted the licence to operate

low-payout slot machines, the tax authority with local jurisdiction over the area where the slot machine is located on the last day of that month shall have local jurisdiction.

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

2. The entities referred to in Article 129(1) shall keep operating records for the gaming machines referred to in Article 78(1)(1)(c) and the records referred to in Article 78(1)(2).

3. The entity referred to in Article 129(1) operating a slot machine parlour shall keep a register of tokens and cash transactions in the slot machine parlour.

4. The provisions issued on the basis of Article 78(2) concerning the register of tokens and cash transactions in a casino shall apply accordingly to the register referred to in paragraph 3.

Article 141. With regard to the organisation, in accordance with Articles 129-140, of

- 1) slot machine games in slot machine parlours,
- 2) low-win slot machine games in low-win slot machine gaming establishments

– Article 89(1)(2) shall not apply.

Art. 142. 1. A person managing catering, commercial or service activities in premises where a low-payout slot machine outlet is located shall be obliged to notify the head of the customs and tax office competent for the location of the premises in writing of the installation of a slot machine in the premises before it is put into operation.

2. Anyone who, contrary to the obligation specified in paragraph 1, fails to notify the head of the customs and tax office of the installation of a gaming machine in the premises shall be subject to a fine for a fiscal offence.

Article 143. Until the date of entry into force of the implementing provisions issued on the basis of the authorisations specified in the Act, but no longer than 6 months from the date of entry into force of the Act, the existing implementing provisions issued on the basis of the repealed authorisations specified in the Act referred to in Article 144 shall remain in force.

Chapter 13

Final provisions

Article 144. The Act of 29 July 1992 on games and mutual betting (Journal of Laws of 2004, item 27, as amended⁴), with the exception of Article 14, Article 15b(1) insofar as it concerns cash bingo cards, paragraphs 2, 4, 4a and 5, Article 15d, Article 16(2) and (3), Article 18(1), (2), (4) and (5), Article 22 and Article 23.

Article 145. The Act shall enter into force on the first day of the month following the expiry of one month from the date of its publication⁵, with the exception of:

- 1) Article 95, in relation to Article 21(1)(6),
- 2) Article 102, Article 106(1) and (4)(a), Article 111 and Article 116(4)
– which shall enter into force six years after the first day of the month following the month of its publication.

⁴ Amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2004, item 2703, of 2005, items 1111 and 1479, of 2007, items 331 and 1380, and of 2009, items 97 and 1323.

⁵ The Act was published on 30 November 2009.