

GAMBLING ACT

Promulgated, State Gazette No. 26/30.03.2012, effective 1.07.2012, supplemented, SG No. 54/17.07.2012, effective 1.07.2012, SG No. 82/26.10.2012, SG No. 94/30.11.2012, effective 30.11.2012, amended, SG No. 68/2.08.2013, effective 2.08.2013, amended and supplemented, SG No. 1/3.01.2014, effective 1.01.2014, SG No. 105/19.12.2014, effective 1.01.2015, supplemented, SG No. 61/11.08.2015, effective 1.11.2015, amended, SG No. 79/13.10.2015, effective 1.08.2016, SG No. 74/20.09.2016, effective 1.01.2018, amended and supplemented, SG No. 98/9.12.2016, effective 1.01.2017, supplemented, SG No. 103/28.12.2017, effective 1.01.2018, SG No. 42/28.05.2019, effective 28.05.2019, amended and supplemented, SG No. 14/18.02.2020, SG No. 69/4.08.2020, amended, SG No. 104/8.12.2020, effective 1.01.2021, amended and supplemented, SG No. 11/9.02.2021, effective 9.02.2021, SG No. 14/17.02.2021, effective 17.02.2021, SG No. 61/2.08.2022, amended, SG No. 84/6.10.2023, supplemented, SG No. 106/22.12.2023, effective 1.01.2024, amended and supplemented, SG No. 108/30.12.2023, effective 1.01.2024, amended, SG No. 41/10.05.2024, effective 10.05.2024, amended and supplemented, SG No. 42/14.05.2024

Chapter One GENERAL PROVISIONS

Subject

Article 1. This Act regulates the conditions and procedures for:

1. Organising of gambling games;
2. Organising of activities of manufacturing, distribution, and servicing and import, distribution, and servicing of gambling equipment;
3. Issuing, extending, revocation, and termination of licenses for activities under items 1 and 2;
4. Control over the activities under items 1 and 2.

Definition and Participants

Article 2. (1) Gambling is any game of chance whereupon a wager is made and there may be either winning or a loss of the wager.

(2) Participant in a gambling game is a person who has made a bet in order to participate in the game.

(3) (Amended, SG No. 42/2024) Only legally capable individuals of age for which no restrictions are provided in this or in other acts may participate in gambling games.

License

Article 3. (1) (Amended, SG No. 69/2020) Every gambling game and activity under this Act on the territory of the Republic of Bulgaria may be organized only under a license issued by the Executive Director of the National Revenue Agency or a Deputy Executive Director authorized thereby.

(2) Only gambling games provided for in this act shall be subject to licensing and organising.

(3) (Supplemented, SG No. 69/2020) A license shall give the right for organising only a game or activity explicitly stipulated in it and may not be transferred, except in the cases under Article 39.

(4) (Amended, SG No. 69/2020) Gambling games shall be conducted by wagers and winnings in Bulgarian leva and euro only. Gambling games with wagers and winnings in other foreign currencies may also be allowed in casinos after entry in the certificate referred to in Article 34.

Organisers of Gambling games and Activities

Article 4. (1) Gambling games and activities under this act may be organised by:

1. Companies registered in the Republic of Bulgaria or in another EU Member State, another state signatory to the European Economic Area Agreement, or the Swiss Confederation, meeting the requirements of this act;

2. (Amended, SG No. 69/2020) Sole proprietors - activities of manufacturing, import, distribution, and servicing of gambling equipment;
 3. The state - only for supporting sports, culture, health care, education, and social services;
 4. (Amended, SG No. 74/2016, effective 1.01.2018) Non-profit legal entities pursuing activities for public benefit, registered under the Non-profit Legal Persons Act – in the cases stipulated by this act;
 5. Non-profit legal entities registered in another EU Member State, in another state signatory to the European Economic Area Agreement, or in the Swiss Confederation, through a branch designated to perform social work activity - in the cases stipulated by this act, with the exception of political parties.
- (2) (Amended, SG No. 69/2020) A license for organizing gambling games in a casino may be issued to a limited liability company or a joint stock company with registered stock, with fully paid-in capital of no less than BGN 1,500,000 or its lev equivalent in another currency, and for gambling games organized online, with fully paid-in capital of no less than BGN 1,500,000 or its lev equivalent in another currency, as well as to the State.
- (3) (New, SG No. 14/2020, amended, SG No. 14/2021, effective 17.02.2021) A license for organising lottery games, with the exception of raffles, bingo and their varieties may be issued only to the State.
- (4) (New, SG No. 69/2020, amended, SG No. 42/2024) A license for organizing games with gambling machines may be issued only to a limited liability company or a joint stock company with registered stock, with fully paid-in capital of no less than BGN 750,000 or its lev equivalent in another currency.
- (5) (New, SG No. 69/2020) Capital for organizing a game shall not be proven by gambling game organizers that have already proven it at the time of obtaining a license for raffles, instant lottery, keno, for online gambling games, for gambling games with betting on outcomes of sports competitions and horse and dog races, for games of betting on chance events and betting relating to right guessing of facts, for gambling games with slot gambling machines and for gambling games in a casino, where a new license is required for the same type of game, and also in the cases referred to in Article 36, paragraphs 1 and 4.
- (6) (New, SG No. 42/2024) Gambling games with gambling machines and in a casino shall be organised only within the urbanized area of settlements with population of more than 10,000 people according to official data of the National Statistical Institute, with the exception of:
1. national resorts within the meaning of the Tourism Act;
 2. settlements located at a distance of no more than 30 km from the road, rail and river border crossing points of the Republic of Bulgaria.

Investments and Funds

Article 5. (1) (Amended, SG No. 69/2020) Persons under Article 4, paragraph 1, items 1 and 2, and under Article 13a, who have been issued licenses under this Act shall be obligated to submit to the National Revenue Agency documents proving:

1. (Amended, SG No. 14/2021, effective 17.02.2021) Investments made, amounting to not less than BGN 1 000 000 and funds for organising the game amounting to not less than BGN 1 000 000 - for the conventional lottery and numbers lottery games of pools, lotto and keno;
2. (Amended, SG No. 69/2020) Investments made, amounting to not less than BGN 2,500,000 and funds for organising the game amounting to not less than BGN 1,000,000 - for betting on outcomes of sports competitions and horse and dog races, betting on chance events and betting relating to right guessing of facts;
3. (Amended, SG No. 69/2020, SG No. 14/2021, effective 17.02.2021) Investments made, amounting to not less than BGN 250 000 and funds for organizing the game amounting to not less than BGN 200 000 - for raffles, numbers lottery game bingo, instant lottery, and gambling games with slot gambling machines;

4. (Amended, SG No. 69/2020) Investments made, amounting to not less than BGN 1,000,000 and funds for organizing the game amounting to not less than BGN 600,000 - for gambling games in a casino;
 5. (Amended, SG No. 1/2014, effective 1.01.2014, SG No. 69/2020) Investments made, amounting to not less than BGN 1,000,000 - for online betting, and in amount not less than BGN 600,000 - for gambling games via other electronic means of communication, and means for organizing the game amounting to not less than BGN 1,000,000;
 6. Investments made, amounting to not less than BGN 600,000 - for manufacturing, distribution, and servicing of gambling equipment;
 7. Funds for organizing activities of import, distribution and servicing of gambling equipment, amounting to not less than BGN 200,000.
- (2) (New, SG No. 69/2020) The amount of investments made and the funds for organizing the activities under paragraph 1, items 1 – 7 shall be proven, as follows:
1. under items 1, 2, 6 and 7 – for every license;
 2. (amended, SG No. 14/2021, effective 17.02.2021) under item 3 - for raffles, numbers lottery game bingo and instant lottery – for every license, and for gambling games played with gambling machines – for every site;
 3. under item 4 – for every site;
 4. under item 5 for online betting and for gambling games via other electronic means of communication – en bloc for the licenses issued.
- (3) (Renumbered from Paragraph 2, amended, SG No. 69/2020) The investments under Paragraph 1 may be made in the territory of the Republic of Bulgaria or in the territory of another EU Member State, or in the territory of another state signatory to the European Economic Area Agreement, or the Swiss Confederation. Documents proving that the investments under paragraph 1 have been made shall be submitted to the National Revenue Agency within 6 months after the issuance of the initial license for operation under this Act. The Executive Director of the National Revenue Agency or a Deputy Executive Director authorized thereby shall confirm that the investments under paragraph 1 have been made, and shall issue a certificate, as referred to in Article 34, paragraph 1.
- (4) (Renumbered from Paragraph 3, SG No. 69/2020) Documents proving ownership of the funds under Paragraph 1 and the funds for making the investments under Paragraph 1, as well as their origin, shall be submitted together with the application for issuance of a license.
- (5) (New, SG No. 69/2020) Investments and funds for organizing a game shall not be proven by gambling game organizers that have already proven them at the time of obtaining a license for raffles, instant lottery, keno, for online gambling games, for gambling games with betting on outcomes of sports competitions and horse and dog races, for games of betting on chance events and betting relating to right guessing of facts, for gambling games with slot gambling machines and for gambling games in a casino, where a new license is required for the same type of game, and also in the cases referred to in Article 36, paragraphs 1 and 4.
- (6) (New, SG No. 69/2020) Funds for organizing the game under paragraph 1 must be available in cash and/or in a bank account of the gambling game organizer and/or secured by an unconditional and irrevocable bank guarantee for the full term of the license issued. The bank guarantee may be issued by a bank licensed in the Republic of Bulgaria, or with a bank licensed in another Member State of the European Union, or in another state signatory to the European Economic Area Agreement, or in the Swiss Confederation, which operates in the territory of the Republic of Bulgaria in pursuance with the Credit Institutions Act.
- (7) (New, SG No. 42/2024) Investments must be maintained at not less than the established minimum amount throughout the period of the licence granted.

License for Online Betting

(Title amended, SG No. 1/2014, effective 1.01.2014)

Article 6. (1) (Amended, SG No. 1/2014, effective 1.01.2014, SG No. 69/2020) A license for organizing online betting may be issued to a person under Article 4, paragraph 1, item 1 and under Article 13a only if the following conditions are simultaneously met:

1. No instances of administrative enforcement measures applied under this act or under the repealed 1999 Gambling Act - for a period of five years prior to the date of filing of the application for a license;

2. The communication equipment and the central point where the central computer system of the organizer shall be located in the territory of the Republic of Bulgaria or in the territory of another EU Member State, on the territory of another state signatory to the European Economic Area Agreement, or in the Swiss Confederation;

3. An account for depositing of wagers and paying out winnings opened with a bank licensed in the Republic of Bulgaria, or with a bank licensed in another EU Member State, or in another state signatory to the European Economic Area Agreement, or in the Swiss Confederation, which operates in the territory of the Republic of Bulgaria in pursuance with the Credit Institutions Act;

4. (Amended and supplemented, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) The central computer system of the organizer shall have a system for registration and identification of game participants, as well as a system for keeping and submission in real time to a server of the National Revenue Agency, of the simultaneous gambling sessions, the wager made by each patron and the winning paid out to each patron. The central computer system should mandatorily ensure online registration of each transaction in the system of the National Revenue Agency according to a procedure and in a manner as set forth in the ordinance under Article 17, paragraph 3, item 6;

5. (Amended, SG No. 69/2020, supplemented, SG No. 14/2021, effective 17.02.2021) The central computer system, the control local server, the communication equipment and the gaming software, as well as each new version of the software shall be entered in the register under Article 20, Paragraph 2 on the basis of tests by laboratory entered in the register under Article 20, Paragraph 1, Item 4 and under terms and according to a procedure established by the ordinance provided for in Article 42, Paragraph 2;

6. (New, SG No. 1/2014, effective 1.01.2014) The existence of an authorized representative of the company under Article 4, paragraph 1, item 1, where it is registered in another member state of the European Union, in another state signatory to the European Economic Area Agreement, or in the Swiss Confederation, with an address in the territory of the Republic of Bulgaria and having representative powers in an extent which allows him/her to conclude contracts on behalf of the foreign person and to represent it before the state authorities and courts of the Republic of Bulgaria. The authorised representative may not be a trade representative within the meaning of chapter six, section II of the Commerce Act.

(2) (Amended, SG No. 1/2014, effective 1.01.2014) The territory of the Republic of Bulgaria within the meaning of paragraph 1, item 2 and paragraph 4, shall comprise only the geographical land territory of the country excluding the continental shelf, excluding the exclusive economic area, excluding all Bulgarian diplomatic and trade representations, and excluding the water-going vessels and aircraft under the Bulgarian flag.

(3) (New, SG No. 1/2014, effective 1.01.2014) The communication equipment for organizing online betting shall cover computer systems and networks, which shall include the game organizer's server and all components, operational systems and game software related thereto.

(4) (Renumbered from Paragraph 3, supplemented, SG No. 1/2014, effective 1.01.2014) The organizer shall have to ensure storing of all data in relation to offering gambling services in the territory of the Republic of Bulgaria, including registration and identification of patrons, wagers made, and winnings paid out. Storing of information shall be on data storage equipment (control local server) located in the territory of the Republic of Bulgaria according to a procedure and in a manner as set forth in the ordinance under paragraph 1, item 4. The data shall be stored in the way they were

created for a term of 5 years after the expiry of the term of limitation for repayment of the public liabilities related to these data.

(5) (Renumbered from Paragraph 4, amended, SG No. 1/2014, effective 1.01.2014) The communication equipment should perform both geographical localization of the IP address, and identification of date, hour and length of the gaming session of the person, who has registered himself/herself as a participant in a game on the organizer's website. The data shall be stored for a period not less than 12 months from the date of their collection and processing.

Foreign Persons

Article 7. (1) Foreign persons may participate in the companies under Article 4, Paragraph 1, item 1, in the cases where in addition to all other requirements set forth by this act, those companies, directly or through companies under their control within the meaning of § 1 of the Additional Provisions of the Commercial Act meet at least one of the conditions below:

1. To organize gambling games in a casino at a hotel of three or more stars category where the hotel is owned by the company or a company under its control;
2. To have also invested in organizing other activities in the territory of the Republic of Bulgaria, funds not less than the lev equivalent of EUR 10,000,000 at the official exchange rate of the euro to the lev, and to have made available not less than 500 jobs.

(2) Paragraph 1 shall not apply to foreign persons that are registered in another EU Member State, another state signatory to the European Economic Area Agreement, or the Swiss Confederation, or are citizens of such a state.

Persons That Shall Not Be Issued a License

Article 8. (1) A license for organizing a gambling game, for manufacturing, distribution and servicing, and for import, distribution and servicing of gambling equipment for gambling games shall not be issued to a Sole Proprietor or a Legal Entity, including the cases of related persons within the meaning of § 1 of the Additional Provisions of the Commercial Act, where one the following conditions is present:

1. An owner, partner, shareholder with qualified interest, manager, member of a management or controlling body of a company or non-profit legal entity, who has been found guilty in intentional crime of general nature, except in cases where the same has been officially rehabilitated;
2. The applicant or any of the persons under paragraph 1 above have been declared bankrupt and any creditor has remained unsatisfied, and 3 years have not elapsed since the date of effectiveness of the court decision which has declared the bankruptcy;
3. The applicant or any of the persons under item 1 above have committed crimes against the financial, tax, or social security system and this has been established by an effective verdict, or they have overdue public liabilities exceeding in amount BGN 5,000, and no security amounting to the principal and interest has been provided;
4. (Amended, SG No. 69/2020) The applicant or any of the persons under item 1 have performed activities as a sole proprietor or have participated in a company the license of which for organizing gambling activities has been permanently revoked, or against which a penalty has been enforced for performing gambling activities without a license.

(2) (Amended, SG No. 69/2020) A license for organizing gambling games, for manufacturing, distribution and servicing, and for import, distribution and servicing of gambling equipment for gambling activities shall not be issued to a sole proprietor or a legal entity in case of unproven source of the funds for organizing games and activities under this act or of the funds for making the investments under Article 5, Paragraph 3, or in the case the owner or partner/shareholder is an unregistered partnership or a company registered in an offshore area, including in the cases of related parties within the meaning of § 1 of the Additional Provisions of the Commerce Act.

(3) A license for organizing a gambling game shall not be issued also where a person directly involved in organizing the game or in the management of the gambling hall or the casino has been

convicted of intentional crime of general nature, except in cases where the same has been officially recognized as reformed, and the circumstance under Paragraph 1, items 3 and 4 are not in place.

(4) A license for organizing a gambling game and for performing the activities under Article 1, item 2 of this act shall not be issued where the license for organizing gambling games or activities of the persons under Article 4, Paragraph 1, items 1 and 2, as well as of their owners, partners, shareholders with qualified interest, managers, members of a management or controlling body has been revoked in other EU Member States, in signatories to the European Economic Area Agreement, or in the Swiss Confederation, and this has been confirmed in official correspondence by the competent authorities of the respective state.

(5) (Supplemented, SG No. 103/2017, effective 1.01.2018, amended, SG No. 69/2020) The persons under Article 4, paragraph 1, item 2 and the persons representing the persons under Article 4, paragraph 1, items 1, 4 and 5 and under Article 13a, as well as partners and shareholders with qualified interest that are physical or legal persons shall file a notarized declaration regarding circumstances specified in paragraph 1, items 2, 3, 4 and paragraph 4, a certificate showing no previous conviction if the persons are not Bulgarian citizens, a declaration regarding property and financial position, and also other official documents required for obtaining a license which are determined in the ordinance under Article 17, paragraph 3, item 5.

Prohibitions

Article 9. (1) (Supplemented, SG No. 61/2015, effective 1.11.2015, SG No. 14/2020, SG No. 61/2022) Organizing of gambling games shall be forbidden in public state-owned and municipally-owned buildings and on the land belonging to them, in sites of the Ministry of Defence, Ministry of Interior, the National Service for Protection, in buildings housing state administration structures, irrespective of the type of ownership over them, in educational, health care and medical institutions, faculties for the provision of social services for day care and residential care, and also in buildings which are co-owned, without having a prior notarized written agreement of all co-owners, and in residential condominium buildings without a decision of the general meeting of the co-owners issued pursuant to the Condominium Ownership Management Act.

(2) (Amended and supplemented, SG No. 14/2020, amended, SG No. 69/2020) Organizing of gambling games by persons in sites or chains of sites (points) not having the respective license, as well as the actual performance of the activity under an issued license not having obtained the certificate under Article 34 shall be prohibited.

(3) (Amended, SG No. 42/2024) Natural and/or legal persons without a licence under this Act are prohibited to install and/or use gambling equipment or communication equipment and/or provide access to equipment other than that provided for in the law for the operation/organizing of the relevant gambling game, and/or pay out winnings, or assist or intermediate in any other way for the actual performance of activities of organizing a gambling game in sites for which they do not have a licence.

(4) Keeping of gambling equipment for organizing of gambling games outside the sites for which a license is issued under this act shall be prohibited. Keeping of gambling equipment for organizing of gambling games on not publicly accessible warehouse premises, as well on publicly accessible premises for the purposes of trade exhibitions and presentations shall be prohibited.

(5) (Amended, SG No. 69/2020) Using of gambling equipment which is not entered in the register referred to in Article 20, paragraph 2 and in the license issued, or for which the tax due under the Corporate Income Tax Act is not paid shall be prohibited.

(6) Designating a gambling hall anything other than "Gambling Games Hall" shall be prohibited.

(7) (Amended, SG No. 69/2020) The manufacturing, distribution and servicing, as well as import, distribution and servicing of gambling equipment without a license and also the actual performance of the activity under an issued license not having obtained the Certificate under Article 34, shall be prohibited.

- (8) (Amended, SG No. 1/2014, effective 1.01.2014) Licensed organizers of gambling games may not engage in any activity of manufacturing, import, distribution and servicing of gambling games equipment, except for import of gambling equipment for their own needs.
- (9) (Repealed, SG No. 1/2014, effective 1.01.2014, new, SG No. 14/2020) Distribution of tickets, fills, tokens or other means certifying participation in lottery games in sites or chains of sites (points), which are not included in the certificate under Article 34 and are not identified as pertaining to the respective games shall be prohibited.
- (10) (Repealed, SG No. 1/2014, effective 1.01.2014, new, SG No. 14/2020, supplemented, SG No. 69/2020) Paying out of lottery game winnings outside of sites or chains of sites (points) under Article 9, as well as out of banks, outside the cases under Article 47b, shall be prohibited.
- (11) (New, SG No. 14/2020, supplemented, SG No. 42/2024) Sale of tickets, fills, tokens or other means certifying participation in lottery games to persons under the age of 18 and persons placed under total or partial judicial disability shall be forbidden.
- (12) (New, SG No. 42/2024) It shall be prohibited for an undertaking providing public electronic communications networks and/or services to provide access to websites through which gambling is organized by persons who do not have a valid license under this Act and who are included in the list of final court decisions under Article 17, paragraph 6.
- (13) (New, SG No. 42/2024) It shall be prohibited for a payment institution to make a payment intended for participation in a gambling game organized online to and from persons who do not have a valid license under this Act.
- (14) (New, SG No. 42/2024) It shall be prohibited for natural persons to take part in any gambling games organized by persons who have not been issued a license under this Act.
- (15) (New, SG No. 42/2024) It shall be prohibited at betting points, in gambling halls and gambling casinos to provide equipment or devices for access to online gambling games to gambling participants.
- (16) (New, SG No. 42/2024) Postal operators providing the "postal money transfer" service are prohibited from making a transfer:
1. from persons under 18 years of age to organizers of gambling games holding a license under this Act;
 2. to and from persons who do not hold a valid license under this Act.
- (17) (New, SG No. 42/2024) The sale of prepaid vouchers intended for placing of online bets is prohibited.
- (18) (New, SG No. 42/2024) For the purposes of paragraphs 12, 13 and 16 the National Revenue Agency shall publish in an open, machine-readable format data on:
1. the current licences of organizers of gambling games and websites for online betting;
 2. final judgements in accordance with Article 17, paragraph 6.

Advertising

- Article 10.** (Amended and supplemented, SG No. 69/2020, amended, SG No. 42/2024) (1) Gambling games advertising is prohibited:
1. in radio and television programmes, with the exception of broadcasting of the draws of the "Bulgarian Sports Totalizator" State Enterprise and their announcement;
 2. in public places, including building facades;
 3. in printed works and electronic media, including websites;
 4. on property - state and municipally owned property, with the exception of sites that have been issued a license under this Act;
 5. on outdoor advertising facilities in more than 5 per cent of the total advertising area of each provider of advertising services through outdoor advertising facilities.
- (2) Advertising of gambling games shall be admissible:
1. on outdoor constructed billboard-type facilities located at a distance of not less than 300 meters from educational institutions within the meaning of the Pre-school and School Education Act, higher education institutions within the meaning of the Higher Education Act, community cultural centres

within the meaning of the People's Chitalishte Act, playgrounds, school and student hostels, as well as from facilities where social services are provided to children and young people; for measuring the distance, Article 44, paragraphs 2 and 3 or the Ordinance referred to in Article 44, paragraph 2 shall apply respectively;

2. on the facade of a site for the organization of gambling games under this Act, for the activities of the organizer of gambling games operating in this site, whereas the total area of the advertisements and signs may not exceed twenty percent of the facade and shall not exceed 50 square meters;

3. on sports equipment, sports facilities, sports halls, stadiums and swimming pools, materials or products of sports federations, clubs, associations and organizations, except on sports equipment, materials or products intended for use by minors and underage persons.

(3) In the advertisement referred to in paragraph 2 the following shall be admissible:

1. the names, types and varieties of gambling games;

2. the organizer's registered trademark, and in the events conducted under paragraph 5 and/or the organizer's company (name);

3. the draws and the announcement of the winnings.

(4) On all advertisements referred to in paragraph 2, items 1 and 2, as well as in item 3, with the exception of sports equipment, a minimum of 10 per cent of the area must be occupied by the text: "Gambling poses a risk of developing addiction".

(5) Gambling games organizers that have been licensed under this Act shall have the right to sponsor events and activities in support of sports, culture, health care, education, social welfare, as well as activities related to the prevention and treatment of gambling addicts, subject to the restrictions under paragraphs 1 through 4.

(6) The advertisement referred to in paragraph 2 may not contain figures. It shall be prohibited to publish, broadcast or disseminate information regarding gambling games beyond that referred to in paragraphs 3 and 5.

(7) Persons who publish, broadcast or disseminate the information referred to in paragraphs 3 and 5 shall be obliged, at the time of signing of contracts, to consult the Register referred to in Article 20, paragraph 1, item 3, in order to ascertain that the organizer of the relevant gambling game is holder of a license issued for it under this Act.

(8) In exercising its powers under Article 32, paragraph 1, items 1 and 10 of the Radio and Television Act, the Council for Electronic Media shall supervise the advertising content in the media. In the event that the Council for Electronic Media establishes facts and circumstances which are in the nature of infringements of the legal acts on advertising, it shall refer the matter to the National Revenue Agency for conducting administrative and criminal proceedings. The Council for Electronic Media shall refer the matter to the National Revenue Agency, sending information on the facts and circumstances found, the legal provision that is possibly infringed, the offender, i.e. the specific media service provider, and any other relevant information.

of Socially Responsible Conduct

Article 10a. (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 105/2014, effective 1.01.2015) (1) (Supplemented, SG No. 69/2020) Organizers of gambling games shall be obligated to make annual contributions for socially responsible behaviour for every license issued in the following amounts:

1. (amended, SG No. 69/2020, SG No. 42/2024, effective 19.09.2024) for online betting – BGN 60,000;

2. (amended, SG No. 69/2020, SG No. 42/2024, effective 19.09.2024) for games in a gambling casino – BGN 20,000;

3. (amended, SG No. 69/2020, SG No. 42/2024, effective 19.09.2024) for all other gambling games – BGN 10,000.

(2) (Supplemented, SG No. 98/2016, effective 1.01.2017, amended, SG No. 69/2020, supplemented, SG No. 42/2024, effective 19.09.2024) The revenues from the annual instalments under paragraph 1

shall be paid into the budget of the National Revenue Agency and shall be transferred into the budget of the Ministry of Youth and Sports and the Ministry of Health in a 50/50 ratio.

(3) The contributions under paragraph 1 shall be paid in by 31 March of the current year, and gambling game organizers who have obtained a license after that date shall pay in the annual contributions within 30 days from the date of obtaining of the license. An interest in the amount of the statutory interest shall be due for contributions not paid within the set term.

(4) (Amended, SG No. 74/2016, effective 1.01.2018, SG No. 98/2016, effective 1.01.2017, supplemented, SG No. 42/2024, effective 19.09.2024) Funds to finance approved projects for youth activities shall be envisaged in and spent from the budget of the Ministry of Youth and Sports in accordance with the National Youth Strategy adopted for the current period.

(5) (New, SG No. 42/2024, effective 19.09.2024) The Ministry of Health shall envisage in its budget and spend funds to finance:

1. treatment and therapy of gambling addiction of persons entered in the Register under Article 10d;
2. preventing young people from gambling;
3. prevention of gambling addiction.

(6) (New, SG No. 98/2016, effective 1.01.2017, renumbered from Paragraph 5, supplemented, SG No. 42/2024, effective 19.09.2024) Activities referred to in paragraph 4 shall be financed up to the amount of the funds received in accordance with paragraph 2, but shall not exceed the funds envisaged for this purpose in the state budget act for the respective year.

(7) (Renumbered from Paragraph 5, amended, SG No. 98/2016, effective 1.01.2017, renumbered from Paragraph 6, SG No. 42/2024, effective 19.09.2024) The terms, conditions and procedure for financing the projects under paragraph 4 shall be determined in the ordinance under Article 8, paragraph 3 of the Youth Act.

(8) (New, SG No. 42/2024, effective 19.09.2024) The Minister of Health in coordination with the Minister of Finance shall adopt an ordinance laying down:

1. the conditions, procedure and manner of spending the funds referred to in paragraph 5;
2. the conditions, procedure and manner for soliciting, evaluating and selecting project proposals for activities under paragraph 5;
3. the activity and reporting requirements to the persons with projects approved for funding of activities under paragraph 5;
4. the conditions and procedure for monitoring the implementation of projects financed with the funds referred to in paragraph 5.

Responsible Gambling

Article 10b. (New, SG No. 69/2020) For the purpose of preventing problem gambling and resolving the issues related to problem gambling, gambling game organizers shall be obligated to:

1. display in a prominent place in all gambling halls, casinos, points for acceptance of bets and payout of winnings, websites and means certifying participation in lottery games, games of betting on outcomes of sports competitions and horse and dog races, games of betting on chance events, and of bets involving right-guessing of facts:

- a) notice of the risk of occurrence of problem gambling;

- b) information of the opportunities of problem gambling consulting and therapy;

2. notify patrons of the possibility to request entry in the register referred to in Article 10d, paragraph 1.

Protection Measures

Article 10c. (New, SG No. 69/2020) (1) For the purpose of reducing or preventing potential adverse economic, social and personal consequences for vulnerable persons and their relatives and friends, protection measures shall be implemented, aimed at prohibition or non-admission to participation in gambling games.

(2) Vulnerable persons shall be:

1. minors and adolescents;

2. persons placed under complete or partial judicial disability;
 3. any persons who believe they have problems with gambling;
 4. persons, whose social position and/or income level may make them more susceptible to participation in gambling games and developing problem gambling.
- (3) (Supplemented, SG No. 61/2022) The persons specified in items 3 and 4 of paragraph 2 may request not to be allowed to participate in gambling games organized by the persons specified in Article 4, paragraph 1, items 1, 4 and 5, and to participate in gambling games organized online.

Registration Striking Off

- Article 10d.** (New, SG No. 69/2020) (1) The National Revenue Agency shall establish and maintain a register of the persons under Article 10c, paragraph 3.
- (2) The register provided for in paragraph 1 shall contain the following:
1. names per identity document;
 2. Standard Public Registry Personal Identity Number (PIN) and/or Foreigner's Personal Identity Number (FPIN);
 3. period of registration (if specified);
 4. date of registration;
 5. (new, SG No. 42/2024) grounds for entering into the Register.
- (3) (Supplemented, SG No. 42/2024, effective 1.01.2025, regarding the words "or ex officio pursuant to Article 10f, paragraph 2") The entry in the Register under paragraph 1 shall be carried out on the basis of a written request, as per a sample form, submitted by the person or their representative to the Executive Director of the National Revenue Agency or to an official authorised thereby, or ex officio pursuant to Article 10f, paragraph 2.
- (4) (Repealed, SG No. 42/2024).
- (5) (Amended, SG No. 42/2024, effective 1.01.2025, regarding the words "and ex officio under Article 10f paragraph 3") Removal from the Register shall be effected at the person's request submitted not earlier than 30 days after the submission of the request for entry, as well as ex officio under Article 10f, paragraph 3.

Notification and Access to the Register

- Article 10e.** (New, SG No. 69/2020) (1) The National Revenue Agency shall notify gambling game organizers of the persons included in the register referred to in Article 10d, paragraph 1.
- (2) Access to data in the register under Article 10d, paragraph 1 in compliance with the Personal Data Protection Act shall be granted only to officials designated by the Executive Director of the National Revenue Agency and to employees designated by the gambling game organizers under paragraph 1.
- (3) The gambling game organizers under paragraph 1 shall be obligated to not admit the persons entered in the register to participation in the games organized thereby.

Preventing Persons at Risk from Gambling

- Article 10f.** (New, SG No. 42/2024, effective 1.01.2025) (1) The following persons shall not be given access to gambling:
1. persons receiving monthly social assistance under Article 12, paragraph 1, item 1 of the Social Assistance Act;
 2. persons with mental disorders entered in the Register under Article 147a of the Health Act;
 3. persons declared under judicial disability;
- (2) At least once a month the Executive Director of the National Revenue Agency or an official authorized thereby shall enter ex officio in the Register under Article 10d the persons referred to in Article 1.
- (3) At least once a month the Executive Director of the National Revenue Agency or an official authorized thereby shall remove ex officio from the Register under Article 10d the persons referred to in Article 1 for whom:

1. monthly social benefits are suspended or terminated;
 2. the entry in the Register under Article 147a of the Health Act has been deleted;
 3. the persons are no longer under judicial disability.
- (4) The Executive Director of the National Revenue Agency or an official authorised thereby shall have the right to access ex officio data from the Registers and systems in which the circumstances referred to in paragraph 1, items 1 - 3 are entered.
- (5) The procedure for access under paragraph 4, as well as the procedure for entry and removal under paragraphs 2 and 3 shall be determined by an ordinance of the Council of Ministers.
- (6) No persons shall be removed from the Register under Article 10d:
1. ex officio, who have applied for registration in the Register under the procedure referred to in Article 10d, paragraph 3;
 2. who have applied for removal, if they have been registered under the procedure referred to in paragraph 2.
- (7) In case of access under Article 10e, paragraph 2 by employees of the organizers of gambling games, no information shall be provided by the Register under Article 10d of the reasons for entry in the Register.
- (8) When granting social benefits, the Executive Director of the Social Assistance Agency shall provide to the persons information on the restriction under paragraph 1, item 1.
- (9) The Executive Director of the National Revenue Agency, through a person authorised thereby, may also enter in and remove from the Register under Article 10d persons through whom control over the compliance with the restrictions referred to in paragraph 1 is exercised.

Limiting Risk-taking Behaviour in Online Betting

Article 10g. (New, SG No. 42/2024, effective 1.01.2025) (1) Online gambling game organizers shall take measures to curb behaviour that puts consumers' health and financial well-being at risk.

(2) An ordinance of the Minister of Finance and the Minister of Health shall determine the minimum measures referred to in paragraph 1, including:

1. maximum time spent on the online betting websites;
2. maximum loss for specified periods, after which the user is temporarily entered in the Register referred to in Article 10d;
3. maximum betting amounts for certain types of gambling games and certain time ranges.

(3) The ordinance under paragraph 2 shall set reduced maximum values for persons under 24 years of age.

Exceptions from Gambling Games

Article 11. (1) Games of amusement or sports nature in which demonstration of adroitness knowledge and skills are required from the participants, and which are not based prevalingly on chance, shall not be deemed gambling games. In the cases where a fee is paid for the purpose of accumulation of a prize fund, the latter shall be fully distributed among the patrons

(2) (Amended, SG No. 1/2014, effective 1.01.2014) Paragraph 1 shall not apply to games organized online or through another electronic means of communication.

Amusement Gambling machines

Article 12. (1) Amusement gambling machines shall be technical devices used for recreation, amusement, demonstration of adroitness knowledge and skills, and ones with cognitive purpose.

(2) Amusement gambling machines may award a prize in the form of an additional game, or a prize in kind of insignificant value.

(3) Prizes in cash, alcoholic beverages or tobacco products shall be prohibited.

Restrictions

Article 13. (1) The use or installation of amusement gambling machines on sites where gambling games are organized shall be prohibited.

(2) Adaptation of gambling game equipment into, and its use as, amusement equipment shall be prohibited.

(3) The equipment under Paragraph 2 shall be deemed to be gambling in nature and shall be taxed under the Corporate Income Tax Act.

Gambling Games Organized by the State

Article 13a. (New, SG No. 69/2020) (1) (Supplemented, SG No. 61/2022) The State may organize conventional lottery, numbers lottery games, instant lottery, wagers on outcomes of sports competitions and horse and dog races, games with betting on chance events and with betting involving right guessing of facts, and games organized online in a casino through the state-owned enterprise Bulgarian Sports Totaliser under the Minister of Youth and Sports, the rights in which are fully owned by the State.

(2) (Amended, SG No. 61/2022) The games set out in paragraph 1, except when organized online, may be organized by the state-owned enterprise through:

1. betting points located in its own premises or in rented premises;

2. betting points located in premises owned or rented by persons with whom the state-owned enterprise has concluded a contract for distribution on behalf and at the expense of the state-owned enterprise;

3. self-service devices that are designated as betting points for the relevant gambling games.

(3) (New, SG No. 61/2022) The betting points must be entered in the certificate under Article 34, paragraph 2 of the state-owned enterprise for the relevant type of gambling game, and the total number of betting points cannot exceed 4,000 for the territory of the country. The betting points of the state-owned enterprise may be located in railway stations, bus stations, city and intercity transport stops, markets, bazaars, marketplaces and other commercial establishments and on their adjacent areas that are public state or municipal property. The betting points of the state-owned enterprise may be opened in co-owned commercial properties without the need for a notarized written consent of all co-owners, provided that said commercial properties are not part of residential buildings or are properties in which payment institutions operate. In addition to the exceptions laid down in the previous two sentences, the betting points of the state-owned enterprise must comply with all other requirements set out in Article 9, paragraph 1.

(4) (New, SG No. 61/2022) Betting points under paragraph 2, item 2 may not exceed by more than 65 percent the total number of betting points of the state-owned enterprise. A distribution contract may not be concluded with the same external person or with persons related to it within the meaning of § 1, item 3 of the Supplementary Provisions of the Tax Insurance Procedure Code for more than 15 percent of the number of betting points for which distribution contracts have been concluded.

(5) (Renumbered from Paragraph 3, SG No. 61/2022) The state-owned enterprise shall perform the activity of organizing gambling games under the conditions and according to a procedure set forth in the enterprise's rules of procedure and operation in compliance with the provisions of this Act.

(6) (Renumbered from Paragraph 4, SG No. 61/2022) The Council of Ministers, upon a motion by the Minister of Youth and Sports, shall adopt rules of procedure and operation of the state-owned enterprise Bulgarian Sports Totaliser.

(7) (Renumbered from Paragraph 5, SG No. 61/2022) The management bodies of the state-owned enterprise Bulgarian Sports Totaliser shall be appointed and dismissed from office by the Minister of Youth and Sports in coordination with the Minister of Finance.

Means of Physical Education, Sports and Culture

Article 14. (Amended, SG No. 68/2013, effective 2.08.2013, SG No. 1/2014, effective 1.01.2014, supplemented, SG No. 14/2020, amended, SG No. 69/2020) (1) Proceeds from gambling games, with the exception of wagers on outcomes of sports competitions and horse and dog races,

and online games in a casino, organized by the state-owned enterprise Bulgarian Sports Totaliser, shall be allocated, as follows:

1. paying out of winnings to gambling game participants – not less than 50 percent of the proceeds;
2. (amended, SG No. 108/2023, effective 1.01.2024) payment of fees pursuant to Article 30, Paragraphs (3) and (4) hereof;
3. costs, investments in and development of the state-owned enterprise Bulgarian Sports Totaliser – up to 20 percent of the proceeds;
4. (new, SG No. 108/2023, effective 1.01.2024) payment of corporate tax on the organised gambling games after deducting the amounts specified in subparagraphs 1, 2 and 3;
5. (renumbered from Item 4, amended, SG No. 108/2023, effective 1.01.2024) physical education and sports, and for culture – the remainder of the proceeds from gambling games, after deduction of the amounts under items 1, 2, 3 and 4.

(2) Proceeds from wagers on outcomes of sports competitions and horse and dog races, and online games in a casino, organized by the state-owned enterprise Bulgarian Sports Totaliser, shall be allocated for physical culture and sports, and for culture, according to a scheme after deduction of the amounts for payment of winnings to gambling game participants, the taxes and state fees due under Art. 30, paragraphs 3 and 4, and the funds for costs, investments in and development of the state-owned enterprise Bulgarian Sports Totaliser.

(3) (Amended, SG No. 108/2023, effective 1.01.2024) The amounts under paragraph 1, item 5 and the remainder of the proceeds under paragraph 2, after deduction of the amounts due for taxes, for the enterprise's expenditures and for paid out winnings, shall be paid as revenue into the budget of the Ministry of Youth and Sports, and shall be spent for:

1. activities in the area of physical education, physical activities, sports and sport and tourist activities, and for maintenance, repairs, reconstruction, overhaul or establishing new sports projects and/or sports facilities;
2. maintenance, repairs, reconstruction, overhaul or establishing new sports projects and/or sports facilities in state and municipal schools under a joint annual programme of the Minister of Youth and Sports and the Minister of Education and Sciences – not less than 10 percent of the revenue;
3. activities funded by the National Culture Fund – not less than 10 percent of the revenue.

(4) The Minister of Youth and Sports shall approve allocation schemes for the proceeds from the activities of the state-owned enterprise Bulgarian Sports Totaliser under paragraphs 1 and 2.

(5) The Minister of Youth and sports shall provide the funds under paragraph 3, item 2 through a transfer, according to the programme, to the respective budgets.

(6) The Minister of Youth and sports shall provide the funds under paragraph 3, item 3 through a transfer into the budget of the Ministry of Culture.

Gambling Games for Charitable Purposes

Article 15. (1) (Amended, SG No. 14/2020) Non-profit legal entities may organize only for a charitable purpose one-off raffles.

(2) (Amended, SG No. 14/2020, SG No. 69/2020) The raffles under paragraph 1 shall be organized exclusively with charitable purpose announced in advance on the websites of the persons under paragraph 1. The license shall be issued on the basis of an application in writing with an attachment thereto as provided for in the ordinance referred to in Article 17, paragraph 3, item 5, which shall be accompanied by the proposed revenue and expenditure budgets. Expenditure of the net receipts after taxes for the declared charitable purpose shall be verified by the National Revenue Agency.

Chapter Two **STATE SUPERVISION OVER GAMBLING**

Supervisory body

Article 16. (Amended, SG No. 69/2020) State supervision over gambling and gambling-related activities shall be exercised by the Executive Director of the National Revenue Agency.

Functions and powers

Article 17. (Amended, SG No. 69/2020) (1) The Executive Director of the National Revenue Agency shall:

1. issue, refuse to issue, terminate and revoke licenses for organizing gambling games, licenses for manufacturing, distribution and servicing, as well as licenses for import, distribution and servicing of gambling equipment;
2. make or refuse to make changes of a licenses to already issued licenses under item 1;
3. issue the certificates under Article 34;
4. approve or refuse to approve the rules submitted by the gambling game organizers, drawn up based on the conditions, requirements and rules under paragraph 3, items 1 – 4;
5. approve or refuse to approve the mandatory samples of tickets, fills, tokens and other means proving participation in gambling games;
6. approve or refuse to approve rules of storage of information of simultaneous gambling sessions, wagers made, formation and allocation of profits;
7. approve gambling game organizers' systems of automated submission of the information under item 6 to a server of the National Revenue Agency for the gambling games - lotteries, pools, lotto, instant lottery, wagers on outcomes of sports competitions and horse and dog races, bets on chance events, bets involving right-guessing of facts, as well as for online betting and games via other electronic means of communication; the systems for online betting and games via other electronic means of communication, the online betting systems and games via other electronic means of communication should ensure online registration of each transaction in the system of the National Revenue Agency according to a procedure and in a manner set forth in the ordinance under paragraph 3, item 6;
8. approve the mandatory forms and samples of documents under this Act and its implementing acts, with the exception of the declaration under Article 30, paragraph 8, which shall be published on the website of the National Revenue Agency; ensure their printing and free-of-charge distribution;
9. order discontinuation of organizing of gambling games on websites via which gambling games are organized by persons having no valid license under this Act;
10. organize explaining appropriately of gambling legislation and the activities related thereto;
11. provide opinions on draft gambling legislation and the activities related thereto;
12. provide mandatory guidance to the Agency's bodies for uniform implementation of the gambling legislation and the activities related thereto;
13. endorse methodological guidance and procedures for the performance of the activity of the Agency in the area of gambling and the activities related thereto, which shall be mandatory for the employees of the Agency;
14. provide to gambling game organizers the information required to carry out their activities;
15. analyse the implementation of the annual plan for revenues from public claims under this Act;
16. exercise other powers in the area of gambling and the activities related thereto, as provided for in a regulatory act.

(2) The National Revenue Agency shall:

1. exercise control over the activities of gambling game organizers, including by conducting inspections;
2. identify websites via which gambling games are organized by persons having no valid license under this Act;
3. create, update and support on its website a list of the websites under item 2;
4. exchange information with other state and municipal authorities;
5. exchange information with similar authorities from other countries, including by cooperating with them to prevent the use by gambling game organizers of the financial system for the purposes of money laundering and terrorist financing;
6. also perform other functions in the area of gambling and the activities related thereto, as provided for in a regulatory act.

(3) The following shall be adopted by ordinances of the Council of Ministers upon a motion by the Minister of Finance:

1. general mandatory gambling conditions and rules for the types of gambling games for which licenses are issued;
2. general mandatory requirements to gambling halls, casinos, the central point and points of acceptance of wagers as regards the type of the premises or building, the minimum required area, distribution of premises and the required technical equipment for control;
3. general mandatory rules for the organization of activities and financial control over organizing gambling games and mandatory accounting sample forms for the types of gambling games;
4. general mandatory technical requirements to the systems of control over gambling games and gambling equipment, as well as general technical and functionality requirements to the gaming software and communication equipment for online betting and games via other electronic means of communication;
5. the required documents for issuance of a license for organizing gambling games, for manufacturing, distribution and servicing, and for import, distribution and servicing of gambling equipment, including changes of already issued licenses;
6. the requirements under paragraph 1, item 7 for approval of gambling game organizers' systems of automated submission of information to a server of the National Revenue Agency for the following gambling games: lotteries, pools, lotto, instant lottery, wagers on outcomes of sports competitions and horse and dog races, bets on chance events, bets involving right-guessing of facts, and for online betting and games via other electronic means of communication, as well as the requirements of online registration of each transaction in the system of the National Revenue Agency; the ordinance shall be coordinated with the chairperson of the State Agency for National Security.

(4) The Executive Director of the National Revenue Agency may delegate his/her powers under paragraph 1 to a Deputy Executive Director authorized thereby.

(5) The ordinances under paragraph 3, items 1 - 4 shall set the minimum mandatory content and the minimum requirements, which should be met by the organizers' rules submitted for approval under paragraph 1, item 4.

(6) The acts referred to in paragraph 1, item 9 shall be published on the website of the National Revenue Agency on the date when they are passed. Persons whom these acts concern shall be deemed notified on the date of publication. If a person does not stop the violation within a 3-day term from publication, the Executive Director of the National Revenue Agency shall petition the chairperson of the Sofia District Court to decree that all enterprises providing public electronic communications networks and/or services should stop the access to these websites. The chairperson of the Sofia District Court or a deputy chairperson authorised by him/her shall come up with a ruling regarding the petition within 72 hours from its receipt. The ruling issued by the Court shall be published on the website of the Agency on the day of its receipt. The enterprises providing public electronic communications networks and/or services shall be obliged to stop the access to the respective websites within 24 hours from the publication of the court ruling.

Restrictions

Article 18. (Amended, SG No. 68/2013, effective 2.08.2013, SG No. 1/2014, effective 1.01.2014, SG No. 105/2014, effective 1.01.2015, SG No. 69/2020) (1) The Executive Director of the National Revenue Agency or the Deputy Executive Director authorized thereby under Article 17, paragraph 4 may not, directly or indirectly, enter into any transactions or economic relations, whatsoever, with organizers of gambling games, with manufacturers and distributors providing service maintenance, nor with any importers and distributors providing service maintenance of gambling equipment for the purposes of organizing gambling games, with managers or employees of the above, including in the capacity of experts, consultants, or in any other form, whatsoever, for the whole term of performing their duties.

(2) Persons under Paragraph 1 shall not have the right to participate in organizing gambling games, to acquire interests and shares and/or participate in the management of companies - organizers of gambling games.

(3) Persons under Paragraph 1 may not incorporate or participate in non-profit legal entities organizing gambling games in accordance with the provisions of this act.

(4) The prohibitions under paragraphs 1 – 3 shall also apply to spouses, non-marital partners, and lineal relatives of the persons under paragraph 1.

(5) Persons under Paragraph 1 shall be obligated to not disclose circumstances and facts that have become known to them upon or with regard to performing their official duties under this act, except upon a request in writing by a state authority, where this is stipulated by an act. The persons shall sign a declaration according to a sample form, which specifically stipulates their responsibilities.

Article 19. (Repealed, SG No. 69/2020).

Registers

Article 20. (Supplemented, SG No. 1/2014, effective 1.01.2014, SG No. 42/2019, effective 28.05.2019, amended, SG No. 69/2020) (1) The National Revenue Agency shall keep on its website registers of:

1. organizers of gambling games;
2. organizers of activities of manufacturing, distribution, and servicing, and of import, distribution, and servicing of gambling equipment;
3. issued licenses, including refused, terminated, revoked, amended licenses for organizing gambling games and carrying out activities for the production, distribution, servicing and for import, distribution and servicing of gambling equipment;
4. laboratories conducting tests of gambling equipment, jackpot systems, gambling software and communication equipment, intended for use within the country; the laboratories may be from the Republic of Bulgaria, from other Member States of the European Union, from other States signatories to the European Economic Area Agreement, or from the Swiss Confederation;
5. the decisions of the Executive Director of the National Revenue Agency regarding the proceeds under this Act.

(2) The Bulgarian Institute of Metrology shall keep public registers of the types and modifications of gambling equipment, jackpot systems, gambling software, including the central computer system, online betting systems, communication equipment, including the control local server and the self-service devices for organizing lottery games allowable for use within the country.

(3) The registers under paragraphs 1 and 2 shall be public, shall be maintained in electronic form and shall be published on the respective website.

(4) Circumstances subject to registration, conditions and procedure of keeping and supporting the registers under paragraphs 1 and 2, as well as the electronic services provided shall be set forth in an ordinance of the Minister of Finance.

Obligation to Provide Assistance

Article 21. (Supplemented, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) (1) The person under Article 4 and their employees, as well as other persons for whom there is data that they breach the provisions of this Act shall be obliged to provide assistance to the National Revenue Agency and to its bodies in the performance of the powers assigned to them under the Act. The assistance shall be in the form of ensuring their access to the premises, providing oral and written explanations, providing documents and other data carriers.

(2) The bodies of the National Revenue Agency shall have the right to perform counter inspections and to request from third parties information, documents and other data required for performing those inspection and/or necessary in relation to alerts, complaints or applications.

(3) The authorities of the Prosecutor's Office, Ministry of Interior, Customs Agency, State Agency for National Security and the Bulgarian Institute of Metrology shall provide assistance within their

competences to the bodies of the National Revenue Agency, including to prevent the use of the financial system for the purposes of money laundering and terrorist financing.

Statements of Opinion and Information Sheets

Article 22. (Amended, SG No. 1/2014, effective 1.01.2014, supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 69/2020) (1) (Amended, SG No. 104/2020, effective 1.01.2021) In the proceedings for issuance/change of a license, the National Revenue Agency shall require official opinions on the issuance/change of a license from the Chairperson of the State Agency for National Security, the Minister of Interior and the Chairman of the National Institute of Metrology. When requesting an opinion, the application for license issuance/change of a license shall also be sent together with a copy of the attached documents. For issuance of an initial license, the opinion shall be provided within a 30-day term from the receipt of the request, and for a change of a license – within a 14-day term.

(2) The positive opinions under paragraph 1 shall be a condition for issuance, respectively change of a license. Where no opinion is provided within the term under paragraph 1, it shall be deemed that a positive opinion is provided.

(3) Where needed, the National Revenue Agency shall require information, opinions and/or fact sheets from the Ministry of Interior, Ministry of Finance, Customs Agency, State Agency for National Security and the Bulgaria Institute of Metrology.

Administrative Proceedings

Article 23. (Supplemented, SG No. 82/2012, amended, SG No. 69/2020) (1) The proceedings before the Executive Director of the National Revenue Agency shall be instituted ex officio or based on a submitted application in writing with attachments thereto.

(2) The bodies of the National Revenue Agency shall conduct inspections and investigations within the proceedings instituted before the Executive Director of the Agency.

(3) An inspection and investigation in relation to an application for issuance of an initial license, shall be completed within a 60-day period from the receipt of the application in writing. All other inspections and investigations in relation to filed applications shall be completed within a 30-day period from the receipt of the application in writing.

(4) In case of factual or legal complexity, the Executive Director of the National Revenue Agency may, by a reasoned decision, extend the term referred to in paragraph 3 by no more than 30 days.

(5) In the course of the inspections and investigations on an application, data shall be collected of the source of funds for the applicant's business, his investments, trade partners, financial relations, property rights, and other information.

(6) Where the documents attached to the application are incomplete, do not meet the mandatory requirements, or additional information is required, within a 14-day term from the receipt of the application the Executive Director of the National Revenue Agency shall notify the applicant, shall set a 30-day term for him to remedy the irregularities or to submit additional information and warn him that for failure to comply with this obligation he may be refused to be issued a license or a certificate with an entered change of a license. In cases of particular factual and legal complexity, the Executive Director may, by a reasoned decision, extend any of the timeframes under the foregoing sentence by not more than 30 days. The term under paragraph 3, respectively paragraph 4, shall stop counting from the date of the notification letter to the time of expiry of the term set for elimination of the irregularities and for submission of additional information.

(7) In case of the applicant's failure to meet the obligation under paragraph 6, the Executive Director of the National Revenue Agency shall decree a refusal to issue a license, respectively a certificate with a change of a license entered therein.

(8) Where an applicant has a valid license to engage in gambling activities issued by a competent authority of another EU Member State, another State signatory to the European Economic Area Agreement, or the Swiss Confederation, facts and circumstances that form the requirements for the issuance of a license according to the legislation of the state where he was licensed may be taken as

proven in the proceedings for consideration of his application. In such a case, the Executive Director of the National Revenue Agency shall request the necessary information from the competent authority of the respective EU Member State, another State signatory to the European Economic Area Agreement, or the Swiss Confederation in line with the cooperation agreement of information exchange signed between them. In the absence of such an agreement, the applicant shall have to provide a certificate in proof of these facts and circumstances issued by the competent authority of the state where the license was issued, which shall certify, as follows:

1. The requirements set out in the legislation of this state in relation to issuance of a gambling license;
2. Proving that the person issued a license by the competent authority meets these requirements, and the documents based on which this was proven.

(9) Where the applicant has not submitted the certificate under paragraph 8, or it does not contain the necessary information, or does not certify the equivalence of the requirements for issuance of a license under the law of the home state of the competent authority and under this Act, the Executive Director of the National Revenue Agency shall notify the applicant and shall require the submission of the required documents under paragraph 6.

(10) After completion of the inspections and investigations, the authorities referred to in paragraph 2 shall submit an application in writing together with a reasoned proposal drawn up by them for consideration and decision-making by the Executive Director of the National Revenue Agency.

Cooperation by the Applicant

Article 24. (Amended, SG No. 69/2020) Where the applicant and his representatives fail to provide assistance to the bodies of the National Revenue Agency under Article 45 of the Administrative Procedure Code, do not reply to the specifically posed questions or do not provide additional information of the circumstances of significance for the decision on the application, and due to this unclear matters or unproven circumstances have remained, the issuance of a license or a certificate with an entered change of a license may be refused.

Decision of the Executive Director

Article 25. (Amended, SG No. 69/2020) (1) Within 14 days from the completion of the proceedings and having accepted that the circumstances of the application are clarified, the Executive Director of the National Revenue Agency shall make a decision.

(2) The decision shall be based on the circumstances, accepted as clarified by the Executive Director of the National Revenue Agency, of the application and of the law.

Requisites of a Decision and Term of a License

Article 26. (1) (Amended, SG No. 69/2020) The decision shall be issued in writing and shall state:

1. the name of the act, number and date of issuance;
2. designation of the authority who issues the instrument;
3. addressee(s) of the act;
4. factual and legal grounds for its issuance;
5. rationale for making it;
6. operative part, determining the rights or obligations, the manner and deadline for fulfilment;
7. the body responsible for appeal and the deadline for lodging an appeal;
8. signature of the drawer.

(2) (Amended, SG No. 69/2020) The operative part of a decision for issuing an initial license for activities under this act shall stipulate the amount of investments under Article 5, paragraph 1, the amount of funds under Article 5, paragraph 1, and the deadline date for submission of evidence under Article 5, paragraph 3.

(3) The term of validity of the issued license shall be for one-off organizing for a period of 5 years or a shorter one, where the applicant has explicitly requested so.

(4) (Amended, SG No. 69/2020) Licenses for activities under Article 1, items 1 and 2, shall be issued for a term of 10 years only where the investments proven in advance before the National Revenue Agency exceed:

1. (amended, SG No. 69/2020, SG No. 14/2021, effective 17.02.2021) for organizing raffles, numbers lottery game bingo, instant lottery and gambling games with slot machines – BGN 1 000 000;

2. (amended, SG No. 69/2020) for organizing gambling games in a casino – BGN 3,000,000;

3. (repealed, SG No. 69/2020);

4. (amended, SG No. 14/2021, effective 17.02.2021) BGN 10 000 000 - for conventional lottery, numbers lottery games such as pools, lotto and keno, betting on outcomes of sports competitions and horse and dog races, betting on Chance Events and betting relating to right-guessing certain facts;

5. (amended, SG No. 1/2014, effective 1.01.2014) BGN 2,000,000 for organizing online gambling games or gambling games via other electronic means of communication;

6. BGN 1,200,000 for manufacturing, distribution and servicing of gambling equipment.

(5) (Amended, SG No. 69/2020) A license for import, distribution and servicing of gambling equipment shall be issued for a term of 10 years only where the funds for organizing the activity proven in advance before the National Revenue Agency exceed BGN 400,000.

(6) Where the applicant has explicitly applied for a license for a shorter term, paras 4 and 5 shall not apply.

Announcing a Decision

Article 27. (1) (Amended, SG No. 69/2020) The decision together with the rationale for it shall be announced by the National Revenue Agency within a three-day term from its issuance by entry in the register referred to in Article 20, paragraph 1, and shall be notified to the interested parties under the procedure of Article 61 of the Administrative Procedure Code.

(2) (Amended, SG No. 69/2020) Having announced the decision, the Executive Director of the National Revenue Agency may not revoke or amend it on his/her own.

(3) (Amended, SG No. 69/2020) At its own initiative or upon an application of the interested party, the National Revenue Agency shall rectify any obvious factual errors made in the decision, also after the expiry of the term for appeal. The decision on rectification of obvious factual errors shall be notified to the interested party and shall be subject to appeal under the procedure of Article 28.

(4) (New, SG No. 69/2020) Where the decision on a change of a license is decreed within the term for appealing against the initial decision and the interested party has received the notification within 10 days before the expiry of the term for appeal under Article 28, paragraph 1, the same shall be subject to appeal within the term for bringing an appeal against the initial decision.

(5) (Renumbered from Paragraph 4, amended, SG No. 69/2020) Where he/she has not come up with a decision on the whole application, the Executive Director of the National Revenue Agency shall, on his/her own motion or on the motion of the interested party, filed within a 14-day term from the date of notification of the decision, decree an additional decision. The additional decision shall be subject to appeal under the procedure applicable to the initial decision.

Appeal

Article 28. (1) (Amended, SG No. 69/2020) The decisions of the Executive Director of the National Revenue Agency shall be appealed against with regard to their conformity with the law before the Sofia Administrative Court, city of Sofia, within 14 days from their notification.

(2) Appeals shall be considered under the procedure of the Administrative Procedure Code.

Effectiveness of Decisions

Article 29. (1) (Amended, SG No. 69/2020) The decisions of the Executive Director of the National Revenue Agency regarding the proceeds shall come into effect when:

1. They were not appealed within the time limit;

2. The appeals filed were not upheld.

(2) (Amended, SG No. 69/2020) A person under paragraph 4 may organize gambling games and activities under this Act after receiving a certificate of an issued license. The certificate shall be issued on the grounds of an effective decision of the Executive Director of the National Revenue Agency.

(3) (Amended, SG No. 69/2020) Within 4 days from the effectiveness of the respective decision of the Executive Director of the National Revenue Agency, the person under Article 4 shall pay the due state fee for issuance of a license or a certificate with a change of a license entered therein. The certificate with a change entered therein shall be provided to the person under Article 4 within two business days after the fee has been received to the bank account of the Executive Director of the National Revenue Agency, and the certificate of issued initial license - within two business days after the decision of the Commission under Article 5, Paragraph 3 comes into effect.

State Fees and Stamp Duties

Article 30. (1) (Supplemented, SG No. 1/2014, effective 1.01.2014, amended, SG No. 105/2014, effective 1.01.2015) State fees and stamp duties as per a tariff of rates approved by the Council of Ministers upon a motion by the Minister of Finance shall be collected for consideration of documents in relation to filed applications for issuance of licenses or for making changes to issued licences, for issuance of licenses under this Act, with the exception of licenses for online betting, for issuance of certificates with changes entered therein, and for providing other administrative services.

(2) (Supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 69/2020) Fees and stamp duties paid for consideration of documents in relation to filed applications for issuance of license or for making changes to issued licenses shall not be subject to reimbursement.

(3) (New, SG No. 1/2014, effective 1.01.2014, supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 108/2023, effective 1.01.2024) For maintaining of a license for organising gambling games – conventional lottery, raffles, instant lottery, pools, lotto, bingo, keno and their variations, games of betting on outcomes of sports competitions and horse and dog races, betting on chance events, bets involving right-guessing of facts, with the exception of online betting, a two-component state fee shall be collected consisting of a one-time fee in the amount of BGN 300,000 and a variable part in the amount of 20 percent on the difference between the value of the bets received and the winnings paid out, and for games for which participation fees and commissions are collected – in the amount of 20 percent of the value of the fees and commissions received.

(4) (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 108/2023, effective 1.01.2024) For issuance and maintaining of a license for online betting, a double-component composite state fee shall be collected, which shall comprise an one-off fee in the amount of BGN 400,000 and a variable fee in the amount of 20 percent of the difference between the value of the received bets and the paid out winnings, and for games for which participation fees and commissions are collected - in the amount of 20 percent of the value of the fees and commissions received.

(5) (New, SG No. 69/2020, amended, SG No. 108/2023, effective 1.01.2024) For maintaining of a license for gambling games in a casino with a 5-year license term, a one-off state fee in the amount of BGN 300,000 shall be charged, and for issuance and maintaining a license for gambling games in a casino with a 10-year license term, a one-off state fee in the amount of BGN 600,000 shall be charged.

(6) (New, SG No. 69/2020, amended, SG No. 108/2023, effective 1.01.2024) For maintaining a license for gambling games with slot machines with a 5-year license term, a one-off state fee in the amount of BGN 75,000 shall be charged where the games are organised in settlements with up to 500,000 population, and in the amount of BGN 150,000 where the games are organised in settlements with over 500,000 population. For maintaining a license for gambling games with slot machines with a 10-year license term, a one-off state fee in the amount of BGN 150,000 shall be charged where the games are organised in settlements with up to 500,000 population, and in the amount of BGN 300,000 where the games are organised in settlements with over 500,000 population.

(7) (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 105/2014, effective 1.01.2015, renumbered from Paragraph 5, SG No. 69/2020, repealed, SG No. 108/2023, effective 1.01.2024).

(8) (New, SG No. 1/2014, effective 1.01.2014, renumbered from Paragraph (6), amended, SG No. 69/2020, SG No. 108/2023, effective 1.01.2024) Gambling game organizers paying the variable part of the fee under paragraphs 3 and 4 shall file electronically with the National Revenue Agency for every month before the 15th of the following month a declaration as per a standard form approved by the Minister of Finance, regarding the base for calculation of the fee and the fee due.

(9) (New, SG No. 1/2014, effective 1.01.2014, renumbered from Paragraph 7, amended, SG No. 69/2020) After the filing of the declaration but before the expiry of the term under paragraph 8, the gambling game organizer shall have the right to make changes in relation to the data in the declaration filed. The changes shall be made by filing a new declaration.

(10) (New, SG No. 1/2014, effective 1.01.2014, renumbered from Paragraph 8, amended and supplemented, SG No. 69/2020, amended, SG No. 108/2023, effective 1.01.2024) The one-off part of the fees under paragraphs 3 and 4, as well the fees under paragraphs 5 and 6 shall be paid into a bank account of the National Revenue Agency prior to receiving the certificate of issued initial license or for extension of the term of validity of the license for organizing gambling games.

(11) (New, SG No. 1/2014, effective 1.01.2014, renumbered from Paragraph 9, amended, SG No. 69/2020, SG No. 108/2023, effective 1.01.2024) The variable part of the fees under paragraphs 3 and 4 shall be paid into the bank account of the National Revenue Agency within the term for filing of the declaration under paragraph 8.

(12) (New, SG No. 69/2020, amended, SG No. 104/2020, effective 1.01.2021) In case of deregistration, respectively dissolution, of a person under Paragraph 4, the last representative of the person – liquidator, assignee in bankruptcy, representative of permanent establishment, and in the cases under Article 6, Paragraph 1, Item 6 – the authorized representative, shall declare and pay in the fee charged on the property of the person, the deadline for payment of which expires after the date of deregistration, respectively dissolution.

(13) (New, SG No. 69/2020) In the cases referred to in Article 12, the fee for the period during which the deregistration, respectively dissolution, was effected shall be declared and remitted within 30 days from the date of deregistration, respectively dissolution.

Article 31. (Repealed, SG No. 69/2020).

Article 32. (Repealed, SG No. 69/2020).

Article 33. (Repealed, SG No. 69/2020).

Certificates of Issued License

Article 34. (1) (Amended, SG No. 69/2020) After the effectiveness of the decisions, the Executive Director of the National Revenue Agency shall issue a certificate of an issued license for organizing gambling games under this Act, and for carrying out activities hereunder. The activities of organizing gambling games or organizing the activities under Article 1, Paragraph 2, may be performed after submission of the certificate under the procedure of Article 29, Paragraph 3.

(2) A certificate of issued license for organizing gambling games shall contain:

1. name of the authority issuing it;
2. information of the organizer's commercial registration;
3. names of the person representing the organizer;
4. (amended, SG No. 14/2020) address of the site where games are organized, address of the central point and the addresses of points of acceptance of wagers and paying out of winnings, respectively website address of the organizer through which the games are organized;
5. type of game, draws and nominal value of the tickets and tokens for participation in the games under Article 49, item 1, 2, and 4;
6. (amended, SG No. 14/2021, effective 17.02.2021) name, type, production number and number of playing places of gaming equipment, including jackpot system/s, respectively in case of online betting - name, type and version of communication equipment;

7. territorial coverage - in the cases where such one is determined;
 8. date of issuance of the certificate;
 9. term of validity of the license;
- (3) A certificate of issued license for manufacturing, distribution and servicing, as well as one for import, distribution and servicing of gambling equipment for organizing gambling games shall contain:
1. name of the authority issuing it;
 2. information of the entity's commercial registration;
 3. names of the person or persons representing the entity;
 4. address of the site where the activities are performed;
 5. date of issuance of the certificate;
 6. term of validity of the license;
- (4) (Amended, SG No. 69/2020) The certificate shall be signed by the Executive Director of the National Revenue Agency or a Deputy Executive Director authorized thereby.

Termination of a License

Article 35. (1) A license shall be terminated:

1. upon the expiry of its term;
 2. (amended, SG No. 69/2020) with its revocation under Article 86;
 3. with the winding up of the legal person or with the death of the physical person - sole proprietor to whom the license was issued;
 4. before the expiry of its term upon the person's request;
 5. upon issuance of a new license for the same activities to the same person for the same type of gambling game and at the same site.
- (2) (New, SG No. 69/2020) No application for early termination of the license pursuant to Article 1, item 4 shall be permitted where an enforcement administrative measure pursuant to Article 86 has been applied to the person.
- (3) (Renumbered from Paragraph 2, amended, SG No. 69/2020) Upon termination of a license on the grounds under paragraph 1, items 4 and 5, the organizer shall be obligated, within 7 days from receipt of the notification of the decision of the Executive Director of the National Revenue Agency, to return to the National Revenue Agency the certificate of issued license, as a protocol shall be prepared for the purpose, and in the cases under paragraph 1, item 4 - to also discontinue his activities within the same term.
- (4) (New, SG No. 69/2020) The validity of the license shall be temporarily suspended upon the application of the enforcement administrative measure pursuant to Article 85.

Extending the Term of Validity of a License

Article 36. (1) (Amended, SG No. 69/2020) Upon the written application of the organizer of activities under this Act, filed not earlier than six months and not later than two months prior to the expiration of the term of validity of an effective license, the Executive Director of the National Revenue Agency may make a decision by which it extends the term of validity of an issued license for a term of validity of the same length, where the following conditions have been met simultaneously:

1. Within the term of validity of the license for activities of an organizer that has been granted a license for organizing gambling games under Articles 50, 52, 54, 59, 60, 62, or under Articles 57, 64, 71 for a respective site, there are no effective penal decrees of violations under this act; respectively - within the term of validity of a license for activities under Article 1, Paragraph 2, the organizer has no effective penal decrees of violations under this act;
2. No enforcement administrative actions have been applied under this act;
3. A notarized declaration was submitted that to the date of filing of the request for extension of the term of validity no circumstances have occurred that obstruct the development of gambling activities.

(2) (New, SG No. 69/2020) In case of a filed application under paragraph 1 the bodies of the National Revenue Agency shall check the documents and activities of the gambling game organizer and provided any circumstances that constitute an impediment to issuing a license under this Act are found, the Executive Director of the National Revenue Agency shall decree refusal to extend the validity term of the license.

(3) (Renumbered from Paragraph 2, SG No. 69/2020, amended, SG No. 108/2023, effective 1.01.2024) For extension of the term of validity of an issued license an organizer shall pay only the fees for issuance and maintaining of a license.

(4) (Renumbered from Paragraph 3, amended, SG No. 69/2020) An organizer who fails to meet the deadline for filing a request under Paragraph 1, or for whom the conditions under Paragraph 1 have not been met, may file a request in writing for a new license. Only the documents in accordance with the ordinance under Article 17, paragraph 3, item 5, in relation to which there is a change or a variation in the circumstances shall have to be attached to the application.

Changes in the Commercial Registration and in Ownership

Article 37. (1) Any person under Article 4, Paragraph 1, items 1, 2 and 4, shall be obligated, within 14 days of each entry or deletion of data and circumstances in the commercial register, respectively in the register of non-profit legal persons in its state of registration, which are entered in the certificate under Article 34 issued to him, to file a request in writing for issuance of a new certificate in which the change is entered.

(2) (Amended, SG No. 69/2020) The documents provided for in the ordinance under Article 17, paragraph 3, item 5, shall be attached to the application in writing.

(3) (Amended, SG No. 69/2020) The Executive Director of the National Revenue Agency shall consider the application and shall come up with a decision pursuant to this Chapter. After the effectiveness of the decision for approval of the entered change, a new certificate shall be issued with the change entered therein.

(4) (Amended, SG No. 69/2020) In case of entering a change in the membership of a management or controlling body, and also of changed owner, partner or shareholder with qualified interest of a person under Article 4, paragraph 1, items 1, 2 and 4, within 14 days from the entry in the commercial register, respectively from the change with regard to a shareholder, the respective organizer of activities under this Act shall be obligated to file a request in writing to the Executive Director of the National Revenue Agency. The documents provided for in the ordinance under Article 17, paragraph 3, item 5 shall be attached to the application. The Executive Director of the National Revenue Agency shall consider the application by checking up if the requirements of this Act are met with regard to the new persons, and shall come up with a decision according to the procedure under this Chapter.

(5) (Amended, SG No. 69/2020) The provisions of paragraphs 1 - 4 shall also apply respectively to state-owned enterprises under Article 13a, paragraph 1.

Other Changes in the Circumstances of an Issued License and in the Rules of Organization of Activities

Article 38. (1) A change in the circumstances entered in the license issued to an organizer of gambling games or of an activity under Article 1, item 2, other than the change under Article 37, may be made only after filing a request and obtaining a new certificate with the change entered in it.

(2) (Amended, SG No. 69/2020) A change in the rules for organizing of the activities of a gambling game organizer, for which he has a license issued, may be made by him only after approval of the rules according to the procedure under Article 17, paragraph 1, item 4.

(3) (Amended, SG No. 69/2020) Documents, as provided for in the ordinance under Article 17, paragraph 3, item 5, shall be attached to the request in writing under paragraphs 1 and 2.

(4) (Amended, SG No. 69/2020) The Executive Director of the National Revenue Agency shall consider the application and shall come up with a decision pursuant to this Chapter. After the

effectiveness of the decision for approval of the entered change of a license, he/she shall issue a new certificate with the change entered therein.

Transformation of an Organizer of Gambling Games and Activities

Article 39. (1) In case of transformation through a change in the legal form of an organizer of activities under this act, the license for organizing the respective activity shall be transferred to the newly incorporated company.

(2) (Amended, SG No. 1/2014, effective 1.01.2014) Transformation through merger or take-over shall be made only between organizers of gambling activities, respectively activities under Article 1, paragraph 2, subject to the requirements of Article 9, Paragraph 8.

(3) (Amended, SG No. 1/2014, effective 1.01.2014) In case of transformation through a splitting or spin-off, the transformation agreement may provide for the issued license for organizing of activities under this act to remain with the transforming company (in case of transformation through a spin-off) or to be transferred to the recipient company, if it is an existing company - organizer of activities under this act, and subject to the provisions of Article 9, Paragraph 8. Transferring of a license to a newly incorporated company in the process of splitting or spin-off shall not be permitted.

(4) In case of transformation under paragraph 3, the transformation agreement shall mandatorily provide for that part of the transforming company's property, corresponding to the investments and funds under Article 5, shall remain, respectively shall be transferred into ownership of the company which will be the holder of the license after the transformation.

(5) Within 14 days from the registration of the transformation in the Commercial Register, the organizer shall be obligated to file a request in writing for issuance of a license, which shall reflect the new holder of the license.

(6) Where resulting from a transformation, there is a change in the membership of a management or controlling body, as well as in case of change of owner, partner or a shareholder with qualified interest of the organizer, Article 37, Paragraph 4 shall apply.

Suspending and Resuming of Activities

Article 40. (1) (Amended, SG No. 69/2020) An organizer of gambling games may suspend its activities for a certain period of time by filing an application to the Executive Director of the National Revenue Agency. The organizer shall be obligated to file the application at least 7 days prior to the date of discontinuation of the activity. Within 3 days from filing of the application, the organizer shall submit his certificate of issued license for safe-keeping by the National Revenue Agency. In case of Force Majeure circumstances, the application shall be filed immediately upon the occurrence of the said circumstances.

(2) (Amended, SG No. 69/2020) When resuming activities, an organizer shall be obligated to file an application to the Executive Director of the National Revenue Agency, which explicitly names the date of resumption of organizing gambling games. The organizer shall receive the certificate of issued license from the Executive Director of the National Revenue Agency on the day prior to the day of commencement of activities.

(3) (Amended, SG No. 69/2020) In case of temporary suspension of activities at the central point or at the points of acceptance of wagers and paying out of winnings, an organizer of gambling games shall be obligated to file an application to the Executive Director of the National Revenue Agency, which indicates the number of the license, the address of the point, and the period of suspension of activities. The application shall be filed not later than the day following the date of discontinuation of activities.

(4) Suspension and resumption of activities shall not have any impact on the term of validity of the issued license.

Chapter Three
GAMBLING GAMES
Section I
General

Types of Gambling Games

- Article 41.** (1) (Supplemented, SG No. 1/2014, effective 1.01.2014) Gambling games permitted under this act shall be: lotteries, betting on outcomes of sports competitions and horse and dog races, betting on Chance Events, and betting on guessing of facts, games played with gambling machines and casino games. The manner, technical means and electronic communication means or services, via which a gambling game is organized and offered, shall not change the type of the game.
- (2) (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 105/2014, effective 1.01.2015) The gambling games under paragraph 1, with the exception of raffles and instant lottery, may also be organized online – directly via Internet or via other electronic means of communication: mobile or stationary phone sets, radio, television, satellite or other means.
- (3) (New, SG No. 1/2014, effective 1.01.2014, repealed, SG No. 105/2014, effective 1.01.2015).
- (4) (New, SG No. 1/2014, effective 1.01.2014) The gambling games permitted under this Act, which are not organized in the ways stated in the foregoing paragraph, shall not be considered online gambling games.
- (5) (Renumbered from Paragraph 2, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) The rules for organising of gambling games shall be approved in accordance with the provisions of Article 17, paragraph 1, item 4. A gambling game organizer shall be responsible for the whole organisation of the activities and performance of accounting, which should ensure the accurate reporting of all operations related to the games in compliance with the existing legislation and its rules approved under the foregoing sentence.

Gambling equipment

- Article 42.** (Amended, SG No. 69/2020) (1) Gambling games shall be organised with gambling equipment entered in the register referred to in Article 20, paragraph 2, manufactured by a resident or a nonresident person - manufacturer, to whom a license is issued under this Act.
- (2) (Amended, SG No. 41/2024, effective 10.05.2024) The conditions and procedure for entering of laboratories in the register under Article 20, paragraph 1, item 4, the requirements for testing of gambling equipment and gambling software, as well as the procedure for performing of inspections of the equipment and software shall be set out in an Ordinance of the Council of Ministers on a proposal of the Minister of Economy and Industry.
- (3) (Amended, SG No. 14/2021, effective 17.02.2021) The operation in the country of gaming equipment and jackpot systems for gambling games of type and modification, which are not entered in the register under Article 20, Paragraph 2 on the basis of tests by laboratory entered in the register under Article 20, Paragraph 1, Item 4 and under terms and according to a procedure established by the ordinance provided for in Paragraph 2, shall not be allowed.

General Requirements

- Article 43.** Gambling halls, casinos, and points for acceptance of bets and payout of winnings shall meet the requirements of Article 9, Paragraph 1 and health and safety requirements.

Particular Requirement

- Article 44.** (1) (Amended, SG No. 79/2015, effective 1.08.2016, SG No. 69/2020, SG No. 42/2024) Gambling halls and casinos may not be located at a distance of less than 300 meters from educational institutions within the meaning of the Pre-school and School Education Act, higher education institutions within the meaning of the Higher Education Act, community centres within the meaning of the People's Chitalishte Act, playgrounds, school and student hostels, facilities providing

social services to children and young people, as well as from residential care social services for children, unless they are located in four-star or five-star hotels.

(2) (Amended, SG No. 68/2013, effective 2.08.2013, SG No. 105/2014, effective 1.01.2015) The rules, methods, technical means and requirements for measuring the distance under paragraph 1 shall be determined by an Ordinance adopted by the Council of Ministers on a proposal of the Minister of Finance and the Minister of Regional Development and Public Works.

(3) The above distances shall be measured by qualified persons, who are authorised to perform activities involving cadastre, land surveying, and mapping. Such qualified persons shall issue for the measurements performed the necessary certificate together with an attached sketch of the cadastral map, on which the outlines are plotted.

Working Hours and Restrictions to Visitors

Article 45. (1) Gambling halls, casinos, and premises for acceptance of bets and paying out of winnings may be open 24 hours for visitors.

(2) The following individuals shall not be admitted into gambling halls and casinos:

1. Individuals under the age of 18;
2. Uniformed individuals, except for individuals attending in line of duty;
3. Armed individuals, except for attending in line of duty which require their armed presence;
4. Individuals without identity documents;
5. Individuals who have violated the order in the casino, including individuals in a state of intoxication or under the effect of drugs or other psychotropic substances;
6. Individuals who have jeopardised the order and have disturbed conducting of the games and who have been prohibited by the organiser to participate in gambling games;
7. (new, SG No. 69/2020) entered in the register referred to in Article 10d, paragraph 1.

(3) An information board shall be visibly placed Immediately next to the entrance of the places under Paragraph 1, on which the prohibitions under Paragraph 2, items 1, 2, 3 and 4 shall be displayed.

Limitations to the Self-service Devices

Article 45a. (New, SG No. 69/2020) (1) (Previous text of Article 45a, SG No. 14/2021, effective 17.02.2021) In the case of gambling games organized using self-service devices, the organizer shall be obliged to not allow participation in these games of persons aged less than 18, or of the persons entered in the register under Article 10d, paragraph 1. Every self-service device shall bear a notice indicating the prohibition referred to in the first sentence.

(2) (New, SG No. 14/2021, effective 17.02.2021) The use of self-service devices for organizing lottery games, which are not entered in the register under Article 20, Paragraph 2 on the basis of tests by laboratory entered in the register under Article 20, Paragraph 1, Item 4 and under terms and according to a procedure established by the ordinance provided for in Article 42, Paragraph 2, shall not be allowed.

Ban on Granting of Loans and Credits

Article 46. Organisers of gambling games are prohibited from entering into any relationship, whatsoever, with gaming participants for the purpose of providing loans or credits under any form for participation in gambling games.

Payout of winnings

Article 47. (1) An organiser of gambling games shall be obligated within the set term and in accordance with the procedure set forth in the approved gambling conditions and rules to payout the winning and/or to give the prizes in kind to the natural person who has presented to him tokens, counterfoils of fills, tickets or other means to prove the winning, of which they are a material representation.

(2) Payment of each winning in cash shall be allowed up the amount of BGN 5,000.

(3) Where the amount of money winning is higher than the amount under Paragraph 2, the payment shall be effected into a bank account.

(4) (New, SG No. 42/2024) An organizer of gambling games with gambling machines and games in a casino shall immediately pay out any winning in an amount up to BGN 10,000 and/or give the prize in kind to the natural person who has presented to him tokens, counterfoils of fills, tickets or other means to prove the winning, of which they are a material representation. Where the amount of a cash prize is equal to or greater than BGN 10,000, payment shall be made by a bank transfer by the end of the next business day.

Registration of Participants in Online Betting

Article 47a. (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) Participants in online betting shall be subject to individual registration according to a procedure and in a manner as provided for in the Ordinance under Article 17, paragraph 3, item 6, and in compliance with the prohibition under Article 45, paragraph 2, item 1.

Payments

Article 47b. (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) Payments for online betting related to betting and paying out of winnings shall be effected in a non-cash manner, mandatory via a bank account of the game organizer, opened under Article 6, paragraph 1, item 3, observing the organizer's approved rules as per Article 17, paragraph 1, item 4.

Mandatory Information

Article 47c. (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) The organizer's website through which online betting is organized shall mandatory contain information in Bulgarian language regarding: organizer's data according to his trade registration, including tax and/or other identification number; license issued by the Executive Director of the National Revenue Agency; rules of the gambling game; clear and unequivocal enumeration of the ways of accepting bets, of accumulation and payout of winnings, the amount of bets and amounts of respective winnings, help desk services, correspondence data, including a telephone number and e-mail address for direct and timely contact with the organizer and with the National Revenue Agency; the ways of filing complaints and alerts to the organizer and to the Executive Director of the National Revenue Agency.

Communication Equipment

Article 47d. (New, SG No. 1/2014, effective 1.01.2014) The software of the games shall contain a random number generator, which shall determine the results of the games, with the exception games with betting on outcomes of sports competitions and horse and dog races, betting on chance events and betting related to right guessing of facts.

Access to the Control Local Server

Article 47e. (New, SG No. 1/2014, Effective 1.01.2014, amended, SG No. 105/2014, effective 1.01.2015, SG No. 69/2020) An organizer of online betting shall provide to the authorities of the National Revenue Agency and the State Agency for National Security continuous remote access to the control local server under Article 6, Paragraph 4 located in the territory of the Republic of Bulgaria, including to the database of information regarding the games with participants from the territory of the Republic of Bulgaria.

Obligation for provision of information by the organizers of gambling games

Article 47f. (New, SG No. 106/2023, effective 1.01.2024) (1) Organizers of gambling games, who have been issued a license in accordance with this law, provide the National Revenue Agency with information on the amount of prizes paid in money or in kind to resident natural persons within the meaning of the Income Taxes on Natural Persons Act, as follows:

1. the annual amount of prizes paid exceeding BGN 5000 to a participant in a gambling game and the annual amount of the sums withdrawn by him/her when the participant has a game account with the organizer of gambling games;
 2. each separately paid prize to a participant in a gambling game in an amount exceeding BGN 5000, when the participant does not have a game account with the organizer of gambling games.
- (2) The information under paragraph 1 shall be provided by electronic means not later than on the 28th day of February the year following the year of payment of the income, in a format endorsed by an order of the Executive Director of the National Revenue Agency, which shall be promulgated in the State Gazette.

Section II

Lottery Games

Definition

Article 48. (1) Lottery games are gambling games, in which participation is effected by means of tickets, fills, tokens or other means certifying participation. The winning shall be payable when a particular number, combination of numbers, sign, figure, etc. are identified, or guessed correctly.

(2) (Amended, SG No. 69/2020) The rules for organising of gambling games and their varieties, including the plan for distribution of winnings shall be approved by the Executive Director of the National Revenue Agency and shall be announced in advance in a suitable manner.

(3) (Amended, SG No. 69/2020) Prior to issuing of tickets, fills, tokens and other means certifying participation in lottery games, the applicant shall submit to the National Revenue Agency sample forms of the same for approval of their type and value. The samples shall not be deemed bearer securities.

Types of Lottery Games

Article 49. Lottery game types are as follows:

1. Conventional lottery - a lottery game where all issued tickets with consecutive serial numbers are run - it shall be organised at certain intervals of time;
2. Raffles - a lottery game, which is run only with tickets sold - it is organised one-off, or at certain intervals of time;
3. Lottery game with numbers - a lottery game where bet is made on a particular number, combination of numbers, sign, figure, etc. - it shall be organised at certain intervals of time;
4. Instant lottery - a lottery game which is run by tokens with consecutive serial numbers on which numbers, combinations of numbers, signs, figures, and other symbols are reflected, written down by type, order and sequence under protection cover - it is organised one-off.

Conventional Lottery

Article 50. (1) (Amended, SG No. 69/2020) In the case of conventional lottery the prizes are fixed and do not depend on the number and price of the tickets sold and on the number of participants. The prizes shall be owed to the bearers of winning tickets, and shall be announced and distributed by drawing lots according to a scheme announced in advance, that is approved by the Executive Director of the National Revenue Agency.

(2) Each ticket shall have a serial number, alphabetic series and a face value marked on it. All tickets issued shall participate in the draw.

(3) (Amended, SG No. 69/2020) Printing, provision, and import of tickets for participation in a conventional lottery game shall be done in accordance with the provisions of the Ordinance on the Conditions and Procedure for Printing and Control over Securities. Destruction of unused tickets shall be done by the issuers in the presence of officials determined by an order of the Executive Director of the National Revenue Agency and a Protocol shall be drawn to this effect.

Conducting Drawings of Traditional Lottery

Article 51. (1) (Amended, SG No. 69/2020) Drawings are conducted in accordance with the rules approved by the Executive Director of the National Revenue Agency. At least 50 per cent of the total value of all tickets shall be distributed among the participants in the form of wins - in money and/or in kind.

(2) An organiser shall provide and guarantee the receipt of prizes in money or in kind.

Raffles

Article 52. (1) (Amended, SG No. 69/2020) In the case of raffles the prizes are fixed and do not depend on the number and price of the sold tickets, fills, tokens and other means certifying participation in the raffles. The winners - a preset number of participants - shall be determined by drawing of lots in public in accordance with a scheme announced in advance, that is approved by the Executive Director of the National Revenue Agency.

(2) In the case of raffles prizes may be only in kind, and their value may not be less than 50 per cent of the total value of all tickets, fills, tokens or other means to prove participation in the raffles.

(3) The organiser shall provide and guarantee the receipt of prizes in kind.

(4) Printing, provision, import, and destruction of tickets, fills, tokens or other means to prove participation in the raffles shall be performed in pursuance with Article 50, Paragraph 3.

Organisers of Raffles

Article 53. (Amended, SG No. 69/2020) Only non-profit legal entities may be organisers of raffles. The National Revenue Agency shall monitor the expending of the proceeds from these games in conformity with the purposes announced and authorised in advance.

Types of Numbers Lottery Games

Article 54. The types of numbers lottery games are as follows: pools, lotto, bingo, keno, and their varieties.

Pools and Lotto Games

Article 55. (1) (Amended, SG No. 69/2020, SG No. 14/2021, effective 17.02.2021) Pools, lotto and keno games are gambling games in which bets are made on one or more combinations of numbers, and a definite number of numbers are drawn forming combinations of numbers. Participation in the games shall take place through means certifying participation, and their sample forms shall be approved by the Executive Director of the National Revenue Agency.

(2) In the case of pools games and their varieties the amount of winnings of each drawing shall be formed as a preliminary determined percentage of the proceeds. The amount of each winning shall depend on the manner of forming of the groups for payout of prizes and on the number of prizes in each group.

(3) (Supplemented, SG No. 14/2021, effective 17.02.2021) In the case of lotto and keno games and their varieties the amount of winnings shall be determined by means of pre-set coefficients as the amounts of winnings shall not depend on the proceeds. The amount of each winning shall be determined by the bet made and by the respective coefficient determined in advance.

(4) (Supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 69/2020, SG No. 14/2021, effective 17.02.2021) Pools, lotto and keno games should have in place central computer systems entered in the register under Article 20, Paragraph 2, including systems for on-line submission of information for forming and distribution of winnings. The central computer systems should ensure the submission of information to the server of the National Revenue Agency mandatorily ensuring on-line registration of each transaction in the system of the National Revenue Agency according to a procedure and in a manner set forth in the ordinance under Article 17, paragraph 3, item 6.

Conducting of Drawings of Pools and Lotto Games

Article 56. (Amended, SG No. 69/2020) Drawings are conducted in accordance with the rules approved by the Executive Director of the National Revenue Agency. At least 50 per cent of the value of the receipts from the pools shall be distributed among the participants in the form of winnings.

Bingo game

Article 57. (Amended and supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 69/2020, SG No. 14/2021, effective 17.02.2021) (1) The bingo game is a gambling game in which bets are made on one or more combinations of numbers and a definite number of numbers are drawn forming winning combinations.

(2) In the case of bingo, bets shall be made with fills, on which combinations of numbers are marked in advance.

(3) In cases where the game is organized in a gambling hall, the coupons for participation shall be securities issued by the state. They shall be provided to the organisers by the Ministry of Finance against a requisition.

(4) The amounts of winnings in bingo shall be formed as a pre-set percentage of the proceeds. At least 50 percent of the proceeds from bingo game shall be distributed among the participants in the form of wins, which shall be provided immediately after their announcement.

(5) Bingo game should be equipped with central computer system entered in the register under Article 20, Paragraph 2, including system for on-line submission of information for forming and distribution of winnings. The central computer system should ensure the submission of information to the server of the National Revenue Agency, mandatorily ensuring online registration of each transaction in the system of the National Revenue Agency according to a procedure and in a manner set forth in the ordinance under Article 17, paragraph 3, item 6.

Article 58. (Repealed, SG No. 14/2021, effective 17.02.2021).

Instant Lottery

Article 59. (1) The instant lottery is a gambling game in which the amount and types of money and/or in-kind prizes are established after discovering the winning combination on the tokens.

(2) In the case of instant lottery the amounts of prizes are fixed and do not depend on the number and price of the tokens sold. The value of the winnings in money and in kind may not be less than 50 per cent of the total value of the tokens.

(3) The organiser shall provide and guarantee the receipt of the winnings in money and in kind.

(4) Printing, provision, import, and destruction of tickets, fills, tokens or other means certifying participation in the instant lottery game shall be performed in pursuance with Article 50, Paragraph 3.

(5) (New, SG No. 69/2020) The instant lottery game should be equipped with a central computer system entered in the register under Article 20, paragraph 2. The central computer system should ensure the submission of information to the server of the National Revenue Agency, mandatorily ensuring online registration of each transaction in the system of the National Revenue Agency according to a procedure and in a manner set forth in the ordinance under Article 17, paragraph 3, item 6.

Section III

Games by betting on outcomes of sports competitions and horse and dog races

Definition

Article 60. (1) Gambling games by betting on the outcomes of sports competitions and horse and dog races are games in which the winnings shall depend only on the true projection and correct guessing of such outcomes.

(2) Sports games include games of football, basketball, volleyball, tennis, boxing, hockey, etc. car and motorcycle racings, etc.

(3) (Amended, SG No. 69/2020) In the games with wagers, the wager shall be certified by means of proving participation, issued by the organiser, which contain information of the projections made and of the amount of the wager of the participant. The samples of means of proving participation shall be approved by the Executive Director of the National Revenue Agency.

(4) The amounts of wins shall be determined by:

1. The amounts of bets and the respective coefficients pre-set by the organiser or

2. The ratio between the number of the winning patrons and the amounts of bets at a pre-determined share of the winnings.

(5) (Supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 69/2020) Games with wagers on the outcomes of sports competitions and horse and dog races should be equipped with central computer systems entered in the register under Article 20, paragraph 2, including systems for on-line submission of information for forming and distribution of winnings. The central computer systems should ensure the submission of information to the server of the National Revenue Agency mandatorily ensuring on-line registration of each transaction in the system of the National Revenue Agency according to a procedure and in a manner set forth in the ordinance under Article 17, paragraph 3, item 6.

Frequency of Wagers

Article 61. Betting on the outcomes of sports competitions and horse and dog races may be conducted in a definite period of time or for certain number of sports competitions and races, as well as one-off.

Section IV

Games with Betting on Chance Events and with Betting Involving Right Guessing of Facts

Definition

Article 62. (1) (Amended, SG No. 1/2014, effective 1.01.2014) Games involving bets on Chance Events shall be gambling games not otherwise provided for in this act, in which the winning shall exclusively depend on chance of occurrence of an event.

(2) Gaming with betting involving right guessing of facts shall be gambling games, in which the winning shall depend on right guessing or giving a true answer in relation to existing fact.

(3) (Supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 69/2020) Games with betting on chance events and with betting involving right guessing of facts should be equipped with central computer systems entered in the register under Article 20, paragraph 2, including systems for on-line submission of information for forming and distribution of winnings. The central computer systems should ensure the submission of information to the server of the National Revenue Agency mandatorily ensuring on-line registration of each transaction in the system of the National Revenue Agency according to a procedure and in a manner set forth in the ordinance under Article 17, paragraph 3, item 6.

Rules and Winnings

Article 63. (1) (Amended, SG No. 69/2020) The rules of the games, wagers for participation therein, winnings, and manner of their determination shall be subject to approval by the Executive Director of the National Revenue Agency.

(2) The amount of the winning may be proportionate to the amount of the wager or may be determined otherwise, including on random basis. The winnings may be distributed at several levels - in such a case all the winning at the same level should be equal. At least 50 per cent of the amount of the accepted bets shall be distributed as winnings in money or in kind.

(3) (New, SG No. 1/2014, effective 1.01.2014) Where games with betting on chance events and betting relating to right guessing of facts are organized via electronic means of communications, the bet shall be expressed as the increase in the price of telephone or other electronic communication service. The provider of such a service should make sure in advance that the gambling game is permitted under to this Act.

(4) (New, SG No. 1/2014, effective 1.01.2014) In case of betting via electronic means of communication, the bet shall be deemed to have been made by the person - owner or lawful user of the electronic communication means.

(5) (New, SG No. 1/2014, effective 1.01.2014) It is prohibited to make bets from an electronic means of communication owned by a state or municipal organization or by a legal entity financed from the state budget, and the bet made via such means shall be null and void.

Section V

Games with Gambling machines

Definition

Article 64. (1) Games with gambling machines are gambling games, which are organised in gambling halls.

(2) A gambling machine is a device in which a bet is made by coin, banknote, token, push-button, magnetic card, or by any other means. The choice in the gambling machine between win and loss is made on random basis by a random number generator, which may be located physically in the gambling machine or in the gambling hall where the gambling machine is located. The gambling machine or the organiser shall payout the winning to the participant.

(3) In terms of structure the gambling machine may have more than one gaming station for participation in the game.

(4) (Amended, SG No. 69/2020) Gaming tournaments with gambling machines shall be allowed to be organised in the hall in which gambling machines are located, registered in the organiser's current certificate of issued license. Rules of tournaments, the participation fee or commission, winnings, and manners of their determination shall be specified by the organiser in the gaming conditions and rules and shall be approved by the Executive Director of the National Revenue Agency.

(5) (New, SG No. 69/2020) Games with gambling slot machines may be organized only with gambling slot machines which are owned by the gambling game organizer or will be acquired thereby under a lease contract.

Payout Percentage of Bets and Testing

(Title amended, SG No. 1/2014, effective 1.01.2014)

Article 65. (1) (Previous text of Article 65, SG No. 1/2014, effective 1.01.2014) The gambling machine should ensure to the participants a payout percentage of bets not less than 80 per cent of the total write, irrespective of the envisaged percentage of allocations for a premium jackpot. The gambling machine should have a factory in-built device for ongoing control by the organizer in relation to the bets made and the money winnings paid out.

(2) (New, SG No. 1/2014, effective 1.01.2014) Software of gambling machines used for organizing online betting should ensure payout percentage not less than 80 percent of the total amount of bets.

(3) (New, SG No. 1/2014, effective 1.01.2014) In case of change in the number, type of virtual gambling equipment and the jackpot system, only the game software shall be subject to testing according to a procedure and in a manner as provided for in the ordinance under Article 42, Paragraph 2.

Marking

Article 66. Each gambling machine should have a permanently fixed legible original marking showing the following data: manufacturer, factory number of the machine, year of manufacture, modification, or recycling data.

Gambling equipment Operation

Article 67. (Amended, SG No. 69/2020) Operation of gambling equipment not entered in the license issued to the gambling game organizer shall not be allowed.

Requirements

Article 68. (1) Depending on the number of inhabitants in a town or village in accordance with the official data of the National Statistics Institute, gaming seats in a gambling hall may not be less than:

1. fifty gaming seats in towns with population exceeding 500,000 inhabitants;
2. thirty gaming seats in towns with population exceeding 50,000 inhabitants and less than 500,000 inhabitants;
3. fifteen gaming seats in towns with population less than 50,000 inhabitants, as well as in settlements.

(2) The minimum area required for installation and operation of a gambling machine is 2 sq.m.

(3) (New, SG No. 69/2020) Gambling game organizers with a license for games with wagers on the outcomes of sports competitions and horse and dog races or with a license for games with betting on chance events and with betting involving right guessing of facts, may place gambling slot machines at points for acceptance of bets and payout of winnings only after obtaining a license for organizing gambling games with gambling slot machines under the conditions and according to the procedure of Article 4, paragraph 4, Article 5, Article 26, paragraph 4, item 1, Article 30, paragraph 6, Article 43, Article 44, Articles 64 – 70.

Gambling machines Jackpot and Pooled Jackpot

Article 69. (1) Gambling machines may be connected with each other for achieving a premium jackpot, which is an accumulation formed by allocations up to 5 percent of each bet.

(2) Jackpot systems may be mutually connected in a pooled jackpot.

(3) The amount of allocations and conditions for payout of a jackpot and of a pooled jackpot shall be specified in the gaming conditions and rules. Jackpot not won and pooled jackpot not won may not remain in favour of the organiser, except in the case of termination of his licence under Article 35.

Inspections

Article 70. (Amended, SG No. 69/2020) The control bodies of the National Revenue Agency shall make inspections of gambling slot machines.

Section VI Casino Games

Definition

Article 71. (1) Games in a casino shall be gambling games operated on gaming tables and gambling machines. A casino is a building or a separate part of a building.

(2) Gambling games on gaming tables are as follows: roulette wheel, card games, including poker, dice games and their varieties. Participation in the games is done by various bets, and the winnings within one game on one gaming table may differ. Winnings or losses shall depend mostly on chance.

Requirements

Article 72. (1) Gaming tables in a casino may not be less than five, of which at least two roulette wheels, and gambling machines may not be less than 15.

(2) The gambling machines in a casino may be connected with each other for achieving a premium jackpot in compliance with the requirement of Article 69, Paragraph 1.

(3) (Amended, SG No. 69/2020) No operation of gaming tables and accessories thereof, and of gambling machines which are not entered in the gambling game organizer's license shall be allowed.

Tournaments

Article 73. (Amended, SG No. 69/2020) Organizing of gambling tournaments in a casino shall be allowed. Such tournaments may be conducted only in casinos and only on gaming tables and gambling machines registered in the current certificates of issued license of the organiser. Rules of tournaments, the participation fee or commission, winnings, and manners of their determination shall be specified by the organiser in the gaming conditions and rules and shall be approved by the Executive Director of the National Revenue Agency.

Registration and Video Surveillance

Article 74. (1) (Amended, SG No. 69/2020) All patrons of a casino shall be entered in a special register as per a standard form approved by the Executive Director of the National Revenue Agency. The register shall be kept on hard copy and on electronic carrier.

(2) In the casino the organiser shall be obligated to ensure a continuous video surveillance system over the gaming tables, gambling machines, staff, and participants in the games.

Contract and Qualification

Article 75. Each person directly involved in management of the casino and operation of gambling games in it should perform his/her activities on the basis of contract with the company organizer of the games, and should have the necessary qualification for exercising of the profession.

Restrictions

Article 76. Partners or shareholders with qualified interest, members of the management and supervisory bodies of the company - an owner or lessee of the casino, and casino employees, as well as spouses, relatives of direct lineage, and siblings of all mentioned persons may not participate in gambling games operated in the casino.

Section VII

(Repealed, SG No. 1/2014, effective 1.01.2014)

Remote Gambling Games

Article 77. (Repealed, SG No. 1/2014, effective 1.01.2014).

Article 78. (Repealed, SG No. 1/2014, effective 1.01.2014).

Article 79. (Repealed, SG No. 1/2014, effective 1.01.2014).

Article 80. (Repealed, SG No. 1/2014, effective 1.01.2014).

Article 81. (Repealed, SG No. 1/2014, effective 1.01.2014).

Article 82. (Repealed, SG No. 1/2014, effective 1.01.2014).

Article 83. (Repealed, SG No. 1/2014, effective 1.01.2014).

Article 84. (Supplemented, SG No. 54/17.07.2012, effective 1.07.2012, repealed, SG No. 1/2014, effective 1.01.2014).

Chapter Four

ADMINISTRATIVE ENFORCEMENT MEASURES

Temporary Revocation of a License

Article 85. (1) (Amended and supplemented, SG No. 69/2020) The Executive Director of the National Revenue Agency shall apply with a reasoned order an enforcement administrative measure - revocation for a period from three to six months of the issued license for organising gambling games or for activities under Article 1, item 2 in the following cases:

1. (Effective 30.03.2012 - SG No. 26/2012) Where the person under Article 4 or under Article 8, Paragraph 1, item 1 has overdue public liabilities exceeding in amount BGN 5,000 and no security amounting to the principal and interest has been provided;
2. Where the gambling game organiser assigns or makes advertising beyond the allowed one under Article 10, paras 2 and 3;

3. (Amended, SG No. 69/2020) Where the organizer or employees thereof have not provided the necessary assistance under Article 21, paragraph 1 to the bodies of the National Revenue Agency in the performance of their control functions;
 4. Where the organiser performs activities in violation of Article 34, Paragraph 1;
 5. (Amended, SG No. 69/2020) Where the gambling game organiser violates the rules approved under Article 17, paragraph 1, item 4;
 6. Where a change of a partner or shareholder with qualified interest, respectively of registered, deleted, or declared circumstances in the commercial register would prevent issuing of a license;
 7. Where the gambling game organiser makes a change of the type of gambling equipment, including of jackpot system/s, respectively of communication equipment without permission under Article 38;
 8. Where the gambling game organiser fails to pay within the set time limit a winning amounting to more than BGN 5,000 to a winning participant;
 9. (Effective 30.03.2012 - SG No. 26/2012) When using gambling equipment for which no due tax was paid;
 10. Where the gambling game organiser allows a person directly involved in organising of games in a casino to perform his/her activities without having the necessary qualification or without a contract concluded with the organiser company;
 11. Where a manufacturer or importer sells or leases out any gambling equipment without permanently fixed and/or legible original marking and where the payout percentage of the gambling machine is less than 80 per cent;
 12. Where the trader providing service maintenance fails to fill in a service and maintenance sheet or fail to fix a company lead seal after completion of servicing;
 13. (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) Where the organizer fails to file the declaration under Article 30, paragraph 8 within the due time;
 14. (New, SG No. 105/2014, effective 1.01.2015) Where the gambling games organizer fails to pay in due time the annual contribution under Article 10a;
 15. (New, SG No. 42/2024) Where the organizer of gambling games violates for a third time in a row Article 45, paragraph 2, item 7.
- (2) (Amended, SG No. 69/2020) By the revocation decision under paragraph 1, the Executive Director of the National Revenue Agency may order actions to be taken for elimination of the violations made and for removal of the detrimental consequences from them, as it shall fix a time limit for their implementation.
- (3) (Amended, SG No. 69/2020) The person whose license has been temporarily revoked shall be obligated, within a 7-day period from receipt of the notification of the decision of the Executive Director of the National Revenue Agency to discontinue its activities and to return to the Central Office of the National Revenue Agency the certificate of issued license, as a protocol shall be prepared for the purpose.
- (4) (Amended, SG No. 69/2020) After the expiry of the term of temporary revocation, the certificate of the issued license shall be returned, if the license term has not expired and the person has fulfilled the instructions given by the Executive Director of the National Revenue Agency under paragraph 2.

Permanent Revocation of a License

Article 86. (1) (Amended, SG No. 69/2020) The Executive Director of the National Revenue Agency may apply an enforcement administrative measure - permanent revocation of the issued license for organising of gambling games or for the activities under Article 1, item 2 in the following cases:

1. (Amended, SG No. 69/2020) In case of failing to submit the documents within the term under Article 5, paragraph 3 and/or in case the submitted documents fail to prove making the investments in the full amount, specified in Article 5, paragraph 1;
2. (Amended, SG No. 69/2020) In case of change of circumstances resulting in failing to comply with the provisions under Article 7, paragraph 1 and under Article 8, paragraphs 1 – 3;
3. (Repealed, SG No. 69/2020);

4. In case of transformation of an organiser without observing the provisions under Article 39;
 5. (Supplemented, SG No. 14/2020, effective 18.02.2020, amended, SG No. 69/2020) In case of finding out that untrue data or false documents were presented as a basis for issuance of the licence or setting the fee due under Article 30, paragraphs 3, 4, 8 or 9;
 6. In case of continuation of the activities after returning of the certificate of issued license under Article 40, Paragraph 1;
 7. In case of failure to eliminate a circumstance which was the reason for temporary revocation of the license within the time limit determined in the decision under Article 85, Paragraph 2;
 8. In case of applying regarding the organiser for a third consecutive time an enforcement administrative measure under Article 85;
 9. In case of failing to fulfil the requirement under Article 44, paragraph 1;
 10. (Amended, SG No. 69/2020) Where a manufacturer or importer sells or leases out to a gambling game organiser licensed under this Act any gambling equipment intended for operation in the country, which has not been entered in the register under Article 20, paragraph 2;
 11. Where a gambling game organiser uses for conducting of a gambling game tickets, fills or other securities, which are not issued in accordance with the established procedure;
 12. (New, SG No. 42/2024) Where the gambling games organizer systematically commits or allows to be committed a violation of Articles 10 - 12, 16, 17, 33 - 35, 40, 45 and 46 of the Measures Against Money Laundering Act.
- (2) (Amended, SG No. 69/2020) The person whose license has been permanently revoked shall be obligated, within a 7-day period from receipt of the notification at the Central Office of the National Revenue Agency to discontinue its activities and to return to the Executive Director of the National Revenue Agency the certificate of issued license, as a protocol shall be prepared for the purpose.
 - (3) The enforcement administrative measures shall be applied irrespective of the penalties under Chapter Five.
 - (4) (New, SG No. 69/2020) In the cases under Article 1, item 9, where the failure to meet the requirement referred to in Article 44, paragraph 1, occurs as a result of circumstances beyond the control of the gambling game organizer, no enforcement administrative measure – license revocation shall be applied. After the expiry of the validity term of the issued license, no new license shall be issued or the term of the issued license shall not be extended.

Voluntary Cessation of the Violation

- Article 86a.** (New, SG No. 42/2024) (1) Prior to the issuance of the license revocation decision under Article 85, paragraph 1 or Article 86, paragraph 1, the Executive Director of the National Revenue Agency shall send a notification to the organizer of the established violation and shall give it a one-month term to cease the violation and to eliminate the consequences.
- (2) The notification under paragraph 1 shall state the facts and circumstances of the established violation and shall indicate the necessary actions to be taken by the organizer to cease the violation and eliminate the consequences, as well as what evidence of such actions the organizer should submit to the National Revenue Agency.
- (3) If within the period referred to in paragraph 1 the organizer submits the necessary evidence that it has ceased the violation and has eliminated the consequences, the National Revenue Agency shall, within 14 days from the receipt of the evidence, carry out a verification of its validity and if the evidence is valid, the compulsory administrative measure shall not be applied, and the decisions to this effect shall be communicated to the organizer.
- (4) If it is impossible for the organizer to stop the violation and/or to eliminate the consequences, it may submit a request under Article 35, paragraph 1, item 4 for early termination of the licence. In this case, the compulsory administrative measure shall not apply.

Appeals

- Article 87.** (Amended, SG No. 69/2020) The decisions of the Executive Director of the National Revenue Agency for temporary or permanent revocation of an issued license, as well as the

decisions under Article 17, paragraph 1, item 9, shall be subject to appeal in accordance with the provisions of Article 28, paragraph 1. The decisions under the forgoing sentence shall be subject to immediate implementation, whether appealed or not. The appeal shall not stop the implementation of the decision.

Sale of Gambling Equipment

Article 88. (1) When a licence is terminated under Article 35, a gambling game organiser may sell the gambling equipment owned by him to another organiser, to other person - a license holder under this act or to a person outside the territory of the country.

(2) In the period of validity of the issued license, a gambling game organiser may sell the gambling equipment owned by him only to a manufacturer or importer - a license holder under this act or to a person outside the territory of the country.

(3) (Amended, SG No. 69/2020) Within 14 days after effecting of the sale, the National Revenue Agency should be informed about it.

Cessation of the Publication of Illegal Content

Article 88a. (New, SG No. 42/2024) In order to cease the publication of illegal content relating to the provision without a license of online gambling games through mobile applications or to advertising which is not admissible under this Act, the removal of content shall be ordered by an order under Article 9, paragraph 1 of Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on the single market for digital services and amending Directive 2000/31/EC (Digital Services Act) (OJ L 277/1 of 27 October 2022) issued by the Executive Director of the National Revenue Agency or the Director of the Directorate General for Combating Organised Crime of the Ministry of the Interior.

Chapter Five

CONTROL AND ADMINISTRATIVE AND PENAL PROVISIONS

Section I

Control

Inspections

Article 89. (Amended, SG No. 69/2020) (1) The bodies of the National Revenue Agency shall conduct on-site inspections and document verifications regarding the compliance with this Act pursuant to the Tax and Social Insurance Procedure Code.

(2) In exercising control under this Act, in addition to the powers under the Tax and Social Insurance Procedure Code, the bodies may:

1. request oral explanations;
2. request and collect original documents, data, information, papers, things, statements of accounts, information sheets and other data carriers for the purpose of finding violations of the legislation regulating gambling activities and other activities under this act;
3. proceed with sealing of cash vaults, offices, gambling halls, casinos, workshops, premises where gambling games are organized or conducted, or gambling equipment is kept, and other sites subject to control;

(3) At the end of the first year and of each third year of the period of validity of the license, inspections shall be mandatorily made of the persons licensed under this Act.

(4) Upon a request by the bodies of the National Revenue Agency, the Bulgarian Institute of Metrology shall conduct inspections of the conformity of gambling equipment with the registered types and modifications. The inspections may be conducted jointly with the revenue authorities.

(5) The bodies referred to in paragraphs 1 and 4 shall not be held liable for any damages caused while exercising their control functions and powers unless they have committed a crime or have acted with intent.

Administrative Penalty

Article 90. (1) Violations under this act shall be established in pursuance with the Administrative Violations and Penalties Act.

(2) (Amended, SG No. 69/2020) For the purpose of establishing infringements of this Act, the bodies of the National Revenue Agency shall draw up penalty notices.

(3) (Amended, SG No. 69/2020) The penalty orders shall be issued by the Executive Director of the National Revenue Agency or by a Deputy Executive Director authorized thereby, and shall be appealed against and implemented pursuant to the Administrative Violations and Sanctions Act.

Statute of Limitations

Article 91. With regard to the terms of limitation for initiation of administrative penal proceedings, the provisions of the Administrative Violations and Penalties Act shall apply.

Declaring, Establishing and Recovery of Claims. Appeals against Penalty Notices

Article 92. (Supplemented, SG No. 1/2014, effective 1.01.2014, amended, SG No. 105/2014, effective 1.01.2015, SG No. 69/2020) (1) (Amended, SG No. 108/2023, effective 1.01.2024) The declaration and ascertainment obligation of the variable part of the fees under Article 30, paragraphs 3 and 4 shall be done under the Tax and Social Insurance Procedure Code. The declaration under Article 30, paragraph 8 shall be an enforcement title within the meaning of Article 209, paragraph 2 of the Tax and Social Insurance Procedure Code. The penalty notices issued shall be appealed against pursuant to the same Code.

(2) Article 166 of the Tax and Social Insurance Procedure Code shall apply to any annual contributions for socially responsible behaviour and default interest not paid in time.

(3) The annual contributions for socially responsible behaviour and interest not paid in time, the state fees under paragraph 1 and interest, pecuniary penalties and fines under effective penalty orders for infringements under this Act shall be subject of collection pursuant to the Tax and Social Insurance Procedure Code. Article 19 of the Tax and Social-Insurance Procedure Code shall apply accordingly.

(4) Unduly paid or collected amounts under paragraphs 1 – 3 that are subject to recovery shall be set off or recovered pursuant to the Tax and Social Insurance Procedure Code.

Seizure and Abandonment in favour of the State

Article 93. (1) Gambling equipment and communication equipment, which is used for organising or operation of a gambling game without a license shall be seized in favour of the state, irrespective of its ownership.

(2) All cash funds received from persons who organise or implement a gambling game without a license shall be seized in favour of the state. If the funds under the foregoing sentence are missing, the person who has received the same shall owe their equivalent.

(3) All cash found out when a violation is established shall be deemed received in or in connection with the organising or operation of a gambling game without a license and shall be seized in favour of the state.

(4) Any gaming and communication equipment not sought for a period up to three months considered from the time of effectiveness of the Penalty Notice shall be deemed abandoned, and on the grounds thereof the same equipment shall be subject to return.

(5) (Amended, SG No. 69/2020) Things, including equipment and cash seized by the bodies of the National Revenue Agency under Article 89, paragraph 1, where their owner is an unknown person, and which have not been sought for a 3-month period from seizure shall be deemed abandoned.

(6) (Amended, SG No. 69/2020) After the expiry of the terms under paragraphs 4 and 5, the Executive Director of the National Revenue Agency or a Deputy Executive Director authorized thereby shall issue the instrument for acquisition of the abandoned things by the State.

(7) (Repealed, SG No. 69/2020).

Destruction of Gambling Equipment

Article 94. (1) Any unfit gambling equipment and unfit communication equipment seized or abandoned in favour of the state shall be destroyed.

(2) (Repealed, SG No. 69/2020).

(3) (Amended, SG No. 69/2020) All expenses incurred in relation to seizure, transportation, storage, and destruction of the equipment shall be on account of the offender or on account of the National Revenue Agency when the equipment is abandoned in favour of the State, or the offender is unknown.

(4) (Repealed, SG No. 69/2020).

(5) (Repealed, SG No. 69/2020).

Independence of Penalties

Article 95. The fines and pecuniary penalties under Articles 96, 98, 104 and 106 shall be imposed notwithstanding the penalties provided for in other acts.

Section II Administrative Penalty Provisions

Article 96. (1) (Amended, SG No. 1/2014, effective 1.01.2014) For organizing gambling games or carrying out activities without having a license, the following sanctions shall be imposed:

1. a pecuniary penalty in the amount of BGN 1,000,000 to BGN 200,000,000, per a legal entity organizing online betting;

2. a pecuniary penalty in the amount of BGN 50,000 to BGN 200,000 per a legal entity for gambling games not organized online;

3. a fine in the amount of BGN 20,000 to BGN 50,000 per a physical person who engages in any of the activities of manufacturing, import, distribution, servicing of gambling equipment, or a pecuniary penalty in the amount of BGN 50,000 to BGN 200,000 per a legal entity which engages in any of the activities of manufacturing, import, distribution, servicing of gambling equipment.

(2) If the proceeds from the unauthorised gambling game exceed BGN 1,000,000, the fine shall be from BGN 200,000 to BGN 500,000, and the pecuniary penalty shall be from BGN 500,000 to BGN 1,000,000.

(3) If the proceeds from the unauthorised gambling game exceed BGN 5,000,000, the fine shall be from BGN 1,000,000 to BGN 3,000,000, and the pecuniary penalty shall be from BGN 2,000,000 to BGN 5,000,000.

(4) If any person installs and/or uses a gambling equipment or communication equipment and/or accepts bets and/or effects payouts of winnings or otherwise assists or intermediates in the actual performance of the activities for organizing gambling games without an issued license under this act, such a person shall be penalised by a fine in the amount of BGN 5,000 to BGN 10,000 or by a pecuniary penalty in the amount of BGN 10,000 to BGN 15,000.

(5) If the violation under Paragraphs 1 through 4 is committed repeatedly, the fine, respectively the pecuniary penalty shall be equivalent to double statutory amount.

Article 97. (1) (Previous text of Article 97, SG No. 14/2020) Any person who keeps gambling equipment for organising of gambling games in violation of the provisions of Article 9, Paragraph 4 shall be penalised by a fine in the amount from BGN 5,000 to BGN 10,000 or by a pecuniary penalty in the amount from BGN 10,000 to BGN 30,000.

(2) (New, SG No. 14/2020) The penalty under paragraph 1 shall be also imposed on any person, who violates the prohibitions under Article 9, paragraphs 9 or 10.

Article 97a. (New, SG No. 42/2024) (1) A person who violates a prohibition under Article 9, paragraph 13 or 16 shall be liable to a pecuniary penalty of BGN 50,000 to BGN 200,000. Where the violation is repeated, the penalty shall be doubled.

- (2) A person who violates the prohibition under Article 9, paragraph 14 shall be penalized with a fine of BGN 500 to BGN 2000.
- (3) An organizer of gambling games who violates the prohibition under Article 9, paragraph 15 shall be liable to a pecuniary penalty in the amount of BGN 3,000 to BGN 7,000.
- (4) An enterprise providing public electronic communications networks and/or services which fails to meet its obligation under Article 17, paragraph 6, shall be liable to a pecuniary penalty in the amount of BGN 50,000 to BGN 200,000. Where the violation is committed repeatedly, the penalty shall be doubled.
- (5) A trader that violates the prohibition under Article 9, paragraph 17 shall be liable to a pecuniary penalty of BGN 1000 to BGN 10,000. Where the violation is repeated, the penalty shall be doubled.

Article 98. (Amended, SG No. 69/2020) Any person who uses gambling equipment not entered in the license issued or for which the due tax has not been paid shall be penalised by a fine in the amount of BGN 5000 to BGN 10,000 or a pecuniary penalty in the amount of BGN 10,000 to BGN 30,000.

Article 99. Any organiser who organises a gambling equipment or jackpot system without permanently fixed and/or without legible original marking shall be penalised by a pecuniary penalty in the amount of BGN 2,000 to BGN 5,000 for each gambling machine.

Article 100. (1) Any person who uses amusement equipment at the sites where gambling games are organised shall be penalised by a fine in the amount of BGN 500 to BGN 1,000 or by a pecuniary penalty in the amount of BGN 1,000 to BGN 3,000.

(2) Any person who adapts or uses gambling equipment as amusement one shall be penalised by a fine in the amount of BGN 10,000 to BGN 30,000 or by a pecuniary penalty in the amount of BGN 20,000 to BGN 50,000.

Article 101. Any organiser of gambling games or activities under Article 1, item 2 who makes a change in a circumstance under Article 38, Paragraph 1 without a certificate with a change entered therein issued to that effect shall be penalised by a pecuniary penalty in the amount of BGN 2,000 to BGN 5,000.

Article 102. Any person who manufactures and distributes in the country or imports and distributes in the country gambling equipment for gambling games of type and modification, which are not approved shall be penalised by a fine in the amount of BGN 2,000 to BGN 5,000 or by a pecuniary penalty in the amount of BGN 5,000 to BGN 20,000.

Article 103. An organiser of gambling games with gambling machines who designates a gambling hall by a name other than "Gambling Games Hall" shall be penalised by a pecuniary penalty in the amount of BGN 2,000 to BGN 5,000.

Article 104. (1) (Previous text of Article 104, amended, SG No. 1/2014, effective 1.01.2014) An organizer of online betting, who fails to store data in electronic format pursuant to Article 6, paragraphs 4 and 5, shall be penalised by a pecuniary penalty in the amount of BGN 500 for each day for which there is no stored information, but not exceeding BGN 50,000.

(2) (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) A gambling business organizer, who fails to file in time the declaration under Article 30, paragraph 8, shall be penalized by a pecuniary penalty in the amount of BGN 5000 to BGN 10,000.

(3) (New, SG No. 1/2014, effective 1.01.2014, amended, SG No. 69/2020) A gambling business organizer, who fails to state, or states incorrect data or circumstances in his declaration under Article 30, paragraphs 8 and 9, which results in assessing a smaller amount of the fee, shall be penalized by a pecuniary penalty in the amount of the fee that was not charged, but not less than BGN 5000.

Article 105. (Supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 69/2020, SG No. 42/2024) (1) An organizer of gambling games who advertises gambling games in breach of Article 10 shall be penalized by a pecuniary penalty of BGN 30,000 to BGN 50,000. (2) Persons who publish, broadcast or disseminate advertisements of gambling games in violation of Article 10, shall be penalized by a pecuniary penalty in the amount of BGN 10,000 to BGN 30,000 or a fine in the amount of BGN 5,000 to BGN 10,000.

Article 106. (1) (Amended, SG No. 69/2020) Any person who fails to provide the required information or refuses to provide the required assistance to the officials under Article 21 shall be penalised by a fine in the amount of BGN 500 to BGN 2000 or by a pecuniary penalty in the amount of BGN 1000 to BGN 5000. (2) In case of repeated violation under Paragraph 1 the penalty shall be a fine, respectively a pecuniary penalty equivalent to double the statutory amount.

Article 107. An organiser of gambling games or of activities under Article 1, Paragraph 2 who fails to comply with his obligation under Article 37, Paragraph 1 or Paragraph 4 shall be penalised by a pecuniary penalty in the amount of BGN 1,000 to BGN 5,000.

Article 108. (1) (Amended, SG No. 69/2020) An organizer of gambling games who violates the general mandatory gambling conditions and rules, general mandatory requirements, general mandatory rules, and general mandatory technical requirements shall be penalised by a pecuniary penalty in the amount of BGN 3000 to BGN 10,000. (2) (Amended, SG No. 69/2020) An organiser of gambling games who violates the rules approved by the Executive Director of the National Revenue Agency under Article 17, paragraph 1, item 4 shall be penalised by a pecuniary penalty in the amount of BGN 2000 to BGN 5000, except in the cases where the act is a violation under paragraph 1.

Article 109. An organiser of gambling games who violates Article 40 shall be penalised by a pecuniary penalty in the amount of BGN 1,000 to BGN 5,000.

Article 110. (1) (Supplemented, SG No. 14/2020) For violation of Article 9, Paragraph 11 or Article 45, Paragraph 2 an organizer of gambling games shall be penalised by a pecuniary penalty in the amount of BGN 5,000 to BGN 20,000. (2) For violation of Article 45, Paragraph 3, an organizer of gambling games shall be penalised by a pecuniary penalty in the amount of BGN 500 to BGN 2,000. (3) In case of a repeated violation under Paragraph 1 or 2, the penalty shall be double the statutory amount.

Article 111. An organiser of gambling games who has provided in any form, whatsoever, a loan or credit for participation in a gambling game shall be penalised by a pecuniary penalty in the amount of BGN 5,000 to BGN 20,000.

Article 112. Any organiser of gambling games who fails to pay out a winning within the fixed period or in accordance with the procedure shall be penalised by a pecuniary penalty in the amount equivalent to the double unpaid winning but not less than 1,000.

Article 113. Any person who organises a tournament in a gambling hall or in a casino in violation of Article 64, Paragraph 4 or Article 73 shall be penalised by a fine in the amount of BGN 2,000 to BGN 5,000 or a pecuniary penalty in the amount of BGN 5,000 to BGN 20,000.

Article 114. An organiser of gambling games who fails to keep the special register under Article 74, Paragraph 1 shall be penalised by a pecuniary penalty in the amount of BGN 5,000 to BGN 20,000.

Article 115. (Amended, SG No. 1/2014, effective 1.01.2014) For a website of an organizer of gambling games, which does not contain the whole mandatory information under Article 47c, the organizer shall be penalised by a pecuniary penalty in the amount of BGN 5,000 to BGN 20,000.

Article 116. (1) (Amended, SG No. 69/2020) Any person, who fails to comply with the obligation to discontinue the activities and return the certificate of the issued license within 7 days from receiving of the notice of decision of the Executive Director of the National Revenue Agency for temporary or permanent revocation of the license, shall be penalised by a pecuniary penalty in the amount of BGN 5000 to BGN 10,000.

(2) (Amended, SG No. 69/2020) A pecuniary penalty under paragraph 1 shall also be imposed on any organiser who fails to comply with the obligation to hand back to the National Revenue Agency the certificate issued to him within the 3-day term under Article 40, paragraph 1.

Article 117. (1) An organiser of gambling games or person licensed for activities under Article 1, item 2, who commences actual implementation of any activity in violation of Article 34, Paragraph 1 shall be penalised by a pecuniary penalty in the amount of BGN 1,000 to BGN 5,000.

(2) Where the actual performance of activities under an issued initial license has commenced without having obtained the certificate for such a license under Article 29, Paragraph 3, the organizer shall be penalised by a pecuniary penalty in amount determined according to the provisions of Article 96, Paragraphs 1 - 3.

Article 118. Any person who fails to observe the time limits for meeting his/her obligations or commits or allows the commitment of any other violation of the provisions of this act beyond the cases under Articles 96 through 117, shall be penalised by a fine in the amount of BGN 500 to BGN 2,000 or by a pecuniary penalty in the amount of BGN 1,000 to BGN 5,000. unless subject to a more severe punishment.

Article 118a. (New, SG No. 106/2023, effective 1.01.2024) (1) An organizer of gambling games who fails to fulfill his obligation under Article 47f or does not fulfill it in due time, or provides false or incomplete information, shall be punishable by a financial penalty in the amount of BGN 5,000 to BGN 15,000.

(2) In case of repeated breach, the pecuniary sanction shall be doubled.

ADDITIONAL PROVISION

§ 1. Within the meaning of this act:

1. A "Bet" shall be any payment of money, directly or in any other form for participation in a gambling game with the aim to obtain a winning.
2. "Gambling equipment" shall be gambling machines with one or more gaming stations, gaming tables in a casino and gaming facilities for lottery game with numbers, pools, lotto, bingo, and keno.
3. "Virtual gambling equipment" shall be a simulation of a physical gambling equipment, which shall be implemented by a combination of hardware and software components, which under the control of a personal computer shall have the functionality of physical gambling equipment, shall process the full information of the game and the outcomes of it and shall visualise that information.
4. "Modification" shall be any technical hardware and/or software change of the gambling equipment, which shall have impact on the manner or mode of the game and of the theoretical hold percentage.

The above term shall not include:

- (a) converting/conversion - substitution of an approved gambling equipment configuration for another also approved configuration;
- (b) changes of the artistic appearance (design) of the equipment;
- (c) a change of the theoretical hold percentage of the electronic gambling equipment as a result of progressive or mystery jackpot payouts, as the highest winning, which shall be paid down in cash and shall not be registered by the device.
- (d) "Random Number Generator" shall be a mechanical, electrical and mechanical, or electronic device and/or software (computer programme) through which the chance of the game is achieved.
6. "Jackpot System" shall be an electronic system consisting of hardware, software and/or electronic display showing the cash amounts, and which is connected with more than one gambling machine.
7. "Premium Jackpot" shall be a winning, which may exceed many times the bet and it differs from the individual pay tables of the respective games.
8. (Supplemented, SG No. 69/2020) "Pooled Jackpot" shall be jackpot systems of a single organizer interconnected in an electronic network between two or more gambling halls, respectively casinos.
9. (Amended, SG No. 1/2014, effective 1.01.2014) "Communication Equipment" for remote gambling games organized online or via another electronic means of communication shall be electronic, or electrical, or mechanical devices including a central computer system. The communication equipment may include computer or electronic hardware and software.
10. "IP address" shall be a unique address, which is used for designation of each computer and devices in the computer network using Internet.
11. (Amended, SG No. 1/2014, effective 1.01.2014) "Server" shall be the mainframe computer of the central computer system for gambling games organized online or via another electronic means of communication.
12. (Supplemented, SG No. 105/2014, effective 1.01.2015, amended, SG No. 69/2020) "Central Computer System" shall be a combination of hardware and software, which registers players and carries out their financial transfers, determines the results of the game, registers and keeps the data of the game, data of the players and their accounts, provides information about separate games, and ensures supply of information to a server of the National Revenue Agency. The central computer system of an organizer of gambling games should mandatorily ensure online registration of each transaction in the system of the National Revenue Agency according to a procedure and in a manner as set forth in the ordinance under Article 17, paragraph 3, item 6.
13. "Factory in-built devices for current control" shall be electrical and mechanical or electronic meters
14. "Manufacturer" shall be any person who manufactures, assembles, programmes, makes modifications, recycles gambling equipment, and is a holder of rights for use of industrial property of hardware or software in gaming facilities.
15. "Importer and Distributor" shall be any person who imports and offers for sale or use gambling equipment for gambling activities.
16. (Repealed, SG No. 69/2020).
17. "Repeated" shall be any violation committed after the person has been penalised for same violation by an effective penalty decree within the term of validity of the license issued.
18. (Amended, SG No. 84/2023) "Partner or shareholder with qualified interest" shall be a person, who holds more than 25 per cent of the shares, respectively of the stocks of the company.
19. (Amended, SG No. 69/2020) "Investments" shall be investments in tax tangible fixed assets and in tax intangible fixed assets, as well as incurring accounting costs recognized for tax purposes under the Corporate Income Tax Act or under the relevant tax legislation, where the company is registered in another Member State of the European Union, State signatory to the European Economic Area Agreement, or the Swiss Confederation.
- The tax fixed assets and accounting costs(referred to in the first sentence) shall be directly related to organizing of the activities under Article 1, items 1 and 2. Investments should be related to acquisition, including acquisition by a financial lease of the following assets and incurring the following costs:

- (a) Gambling equipment;
 - (b) Jackpot systems (hardware and software);
 - (c) Communication equipment;
 - (d) Equipment and systems (hardware and software) for organising of activities under this act;
 - (e) Premises and cost for repairs of premises for organising of activities under this Act;
 - (f) Investments for acquisition of assets under financial lease agreements, for restructuring, improvement and furnishing of premises, in which activities under this Act are organised, as well as for technical infrastructure.
20. (Repealed, SG No. 69/2020).
21. "Betting Point" shall be a place where bets are accepted and winnings are paid out.
22. "Winning insignificant in amount" shall be a money or in-kind prize of value up to BGN 20.
23. (Amended, SG No. 42/2024) "Direct advertising of Gambling Games" shall be information disseminated in any form by any means which: directly invites users to participate in gambling games, including by creating impression that with their participation in the game the users will resolve their personal or financial problems or will achieve financial prosperity, or invites citizens to participate in the game with promises for big winnings. A gambling games advertisement shall also be any form of commercial message, announcement, recommendation or action that uses a gambling game name or trademark of a gambling games organizer, as well as a company or trademark of a gambling games organizer on products and goods.
24. (Amended, SG No. 1/2014, effective 1.01.2014) "Gambling session" in gambling games organized online is the game process starting with a wager made by a registered participant in the organizer's central computer system and ends with playing out of the wager or with paying out of winnings as a result of the wager made.
25. (New, SG No. 1/2014, effective 1.01.2014) "Online betting" shall be a way of organizing a gambling game, in which players bet directly via the Internet or via another electronic means of communication, whereas the communication between the player and the organizer of the gambling game shall be conducted directly electronically.
26. (New, SG No. 69/2020) "Self-service device for organizing gambling games" is a device allowing the participant to:
- a) make a wager for participation in a numbers lottery game organized by a licensed gambling game organizer after scanning of an identity document and payment of the wager on self-service basis, or
 - b) purchase a means proving participation in an instant lottery game organized by a licensed gambling game organizer after scanning of an identity document and payment of the wager on self-service basis.
- The self-service device shall not determine and shall not pay the winnings and shall not be connected to a random number generator to determine the outcome of the respective game.
27. (New, SG No. 42/2024) "Bonus" shall be any form of promotional offer that is made available to attract new entrants or retain existing entrants by the gambling game organizer through providing a form of incentive for participation in the games, including the provision of virtual bonus funds and free bets.

TRANSITIONAL AND FINAL PROVISIONS

§ 2. This act repeals the Gambling Act (promulgated in SG, issue 51 of 1999, amended in issue 103 of 1999, issue 53 of 2000, issues 1, 102, and 110 of 2001, issue 75 of 2002, issue 31 of 2003, issue 70 of 2004, issues 79, 94, 95, 103, and 105 of 2005, issues 30 and 54 of 2006, issues 109 and 110 of 2007, issues 42, 74, and 82 of 2009, issue 50 of 2010, issues 35, 60 and 77 of 2011).

§ 3. (1) The State Commission for Gambling existing until coming of this act into effect shall keep its status and functions of a body for implementing of the state supervision on gambling, and it shall continue its activities under the conditions and in accordance with the provisions of this act.

(2) The Organisation Structure Rules of the State Commission for Gambling shall be brought in line with the provisions of the law in one month term from its coming into effect.

§ 4. (1) The secondary legislation for implementation of the repealed Gambling Act shall keep their validity to the extent they are not in conflict with this act.

(2) The Council of Ministers shall adopt regulations on the implementation of the act as well as amendments and supplements to the acts under Paragraph 1, if their revocation is not explicitly required, within three months from coming of the act into effect.

§ 4a. (New, SG No. 94/2012, effective 30.11.2012) (1) The types and modifications of gambling machines and other gaming facilities included in the endorsed list under Article 18, paragraph (1), item 7 of the repealed Gambling Act shall be considered approved types and modifications of gambling equipment under Article 22, paragraph (1), item 8 and the same may be manufactured and imported to be operated in this country.

(2) Prior to the entry into force of the ordinance under Article 42, paragraph 2.

1. The Bulgarian Institute of Metrology shall test gambling equipment produced by manufacturers holders of a license issued by the Commission, and shall approve the types and modifications of such gambling equipment under the procedure of the repealed Gambling Act;

2. The Bulgarian Institute of Metrology shall perform initial and periodic inspections of gambling equipment under the procedure of the repealed Gambling Act;

3. The Commission shall approve types and modifications of gambling equipment under Article 22, paragraph (1), item 8 upon submission of certificates of approved types, issued by the President of the Bulgarian Institute of Metrology.

§ 5. Proceedings instituted in relation to requests filed for issuing of permits and for changes in issued permits shall be finalised under the procedure of the repealed Gambling Act.

§ 6. In relation to terms, which commenced prior to coming of this act into effect the provisions of the repealed Gambling Act shall apply.

§ 7. (1) Licenses issued in pursuance with the repealed Gambling Act shall remain valid, as after this act comes into effect, they shall have the effect of the respective license under Article 22, Paragraph 1, item 1 or item 2.

(2) Persons who have received permits under the repealed Gambling Act shall be obligated to bring their organisation and activities in line with this act within a term of 15 months from its coming into effect.

(3) Within the term under Paragraph 2, the persons shall submit to the Commission the documents provided for in the ordinance under Article 8, Paragraph 5 for issuing of the respective license under this act, which certify the implementation of the changes in the organization and/or the activity of the persons.

(4) The Commission shall consider the documents filed within three month period from their filing. No fees shall be due for consideration of the above documents.

(5) If it is found out from the documents filed that the organiser has failed to bring its organisation and activities in conformity with the provisions of the act, the Commission shall apply an enforcement administrative measure, and by a resolution it shall revoke for a period of three months the license issued and shall order implementing certain actions in relation to obligations under Paragraph 2.

(6) If within the term under Paragraph 4 the Commission has failed to adopt a decision under Paragraph 5, it shall be considered that the organiser has brought its organisation and activities in conformity with this act.

(7) The Commission shall permanently revoke the license issued under the repealed Act on Gambling, where within the term under Paragraph 2 the person under Paragraph 2 has failed to file the necessary documents or where it has failed to comply with the instruction of the Commission under Paragraph 5.

§ 8. (1) (Effective 30.03.2012 - SG No. 26/2012) Persons granted permits under the repealed Gambling Act shall be obliged within one-month term from the promulgation of this act to submit to the Commission a list containing the individualizing data (name, UIC, full name and Personal Identification Number) of their sole proprietors, respectively partners or shareholders

holding more than 33 per cent of their capital, managers, members of management or controlling bodies.

(2) The Chairperson of the Commission shall request from the National Revenue Agency the information under Article 85, Paragraph 1, item 1, of the persons included in the lists under Paragraph 1 within 7 days from the expiry of the term under Paragraph 1.

(3) Within 14 days from the receipt of the request under Paragraph 2, the National Revenue Agency shall provide to the Commission the information under Article 85, Paragraph 1, item 1.

§ 9. (1) The Bulgarian Sports Totaliser State Enterprise, established in accordance with § 11 of the transitional and final provisions of the repealed Act on Gambling shall continue its activities and shall keep its status of a state-owned enterprise under Article 62, Paragraph 3, of the Commercial Act. The following circumstances, as well as any changes therein, shall be registered in the Commercial Register.

1. company name with the designation "State-owned Enterprise" or "SE";
2. the seat and registered address;
3. objects of activity;
4. members of the management body and the person representing it;
5. the transformation and/or winding-up;
6. other, as provided for in an act or in the Rules of Organization of the Bulgarian Sports Totaliser.

(2) (Amended, SG No. 68/2013, effective 2.08.2013, SG No. 1/2014, effective 1.01.2014, SG No. 69/2020, SG No. 108/2023, effective 1.01.2024) In drafting the State Budget Act for the respective year, costs shall be budgeted in the budget of the Ministry of Youth and Sports for activities in the area of physical education, physical activities, sports, and sports and tourism activities in an amount not less than the amount of tax under the Corporate Income Tax Act, the variable part of the fees under Article 30, paragraphs 3 and 4, paid in the previous year into the state budget by the state-owned enterprise Bulgarian Sports Totaliser.

§ 10. (1) The gambling equipment seized by the State Commission for Gambling until coming of this act into effect, which is abandoned in favour of the state shall be destroyed under the procedure laid down in Article 94.

(2) Any gambling equipment not sought within three months from coming of this act into force shall be deemed abandoned in favour of the state within the meaning of Paragraph 1.

§ 11. In the Limitation of Administrative Regulation and Administrative Control on Business Activities Act (published in SG, issue 55 of 2003, amended in issue 59 of 2003, amended in issue 107 of 2003, issues 39 and 52 of 2004, issues 31 and 87 of 2005, 24, 38 and 59 of 2006, issues 11 and 41 of 2007, issue 16 of 2008, issues 23, 36, 44, and 87 of 2009, issues 25, 59, 73, and 77 of 2010, issues 39 and 92 of 2011) in the annex to Article 9, Paragraph 1, item 2, in item 10 after the wording "gambling activity" a comma shall be inserted and the wording "activities for manufacture, distribution, and servicing of gambling equipment and activities for import, distribution, and service of gambling equipment" shall be added.

§ 12. (Effective 30.03.2012 - SG No. 26/2012) In the Tax and Social Insurance Procedure Code (promulgated, SG, issue 105 of 2005; amended, issues 30, 33, 34, 59, 63, 73, 80, 82, 86, 95 and 105 of 2006, issues 46, 52, 53, 57, 59, 108 and 109 of 2007, issues 36, 69 and 98 of 2008, issues 12, 32, 41 and 93 of 2009, issues 15, 94, 98, 100 and 101 of 2010, issues 14, 31, 77 and 99 of 2011) in Article 74, Paragraph 1, item 3, a comma is added after the wording "National Statistical Institute" and then the text "the Chairperson of the State Commission for Gambling".

§ 13. The Act shall come into effect three months after its promulgation in the State Gazette with the exception of Article 31, Paragraph 1, item 15; Article 85, Paragraph 1, items 1 and 9, § 8 and § 12, which shall come into effect from the date of the promulgation of the Act in the State Gazette.

The Act was passed by the 41-st National Assembly on 15 March 2012 and was rubberstamped with the official stamp of the National Assembly.

TRANSITIONAL AND FINAL PROVISIONS

to the Amendment and Supplement Act
to the Excise Duties and Tax Warehouses Act
(SG No. 54/2012, effective 17.07.2012)

.....
§ 85. This Act shall enter into force on the date of its publication in the "Official Gazette"
except:

1. paragraph 83, which enters into force on 1 July 2012;

.....
FINAL PROVISIONS

to the Act to amend the Administration Act
(SG No. 82/2012)

.....
§ 16. Ministers and Ministers bring adopted respectively of their own regulations in
accordance with this Act within one month of its entry into force.

FINAL PROVISIONS

to the Act to Amend the Youth Act
(SG No. 68/2013, effective 2.08.2013)

.....
§ 51. The following amendments shall be introduced in Physical Education and Sports Act
(promulgated in State Gazette No. 26/2012; amended, SG Nos. 54, 82 and 94/2012):

-
3. In the rest of the text of the Act the words "Minister of Education, Youth and Science" shall be
replaced by "Minister of Education and Science", the words "Minister of Physical Education and
Sports" and "the Ministry of Physical Education and Sports" shall be replaced by "Minister of Youth
and Sports", and "the Ministry of Youth and Sports", respectively.

.....
TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend Gambling Act
(SG No. 1/2014, effective 1.01.2014,
amended, SG No. 69/2020)

.....
§ 29. Paid until December 31, 2013 tax on unused tokens certifying participation shall
be refunded to the person under the repealed Article 233 of the Act on Corporate Income Tax, if after
that date any of the following circumstances:

1. completion of (drawing) of lotteries or
2. termination of license organizer pursuant to Article 35, paragraph 1, item 4 of the Gambling Act.

§ 30. Chairman of the State Gambling Commission and chairman of the State Agency
"National Security" within March 1, 2014 in a joint instruction determine how to interact with the
implementation of measures for prevention, control and prevention of organizing illegal gambling
activities, mediation and support of individuals and companies to organizers of illegal gambling
activities and measures in the field of information security.

§ 31. Pending proceedings for the issuance of licenses shall be completed under the
terms and conditions provided in this Act.

§ 32. (Repealed, SG No. 69/2020).

§ 33. (1) A person included in the list of Article 22, paragraph 1, item 14, which
submitted a request for a license to organize gambling within March 31, 2014 is excluded from the
list on the date of the request until the date of the decision of the Commission.

(2) In cases of adoption of the decision to refuse to issue a license, including the decision is appealed,
the person included in the list of Article 22, paragraph 1, item 14, from the date of the judgment.

.....

FINAL PROVISIONS

to the Amendment and Supplement Act to the Gambling Act
(SG No. 105/2014, effective 1.01.2015)

§ 16. By 28 February 2015, the Council of Ministers shall develop a concept of taxation of gambling games, together with an assessment of its impact, and shall submit the required legislative amendments to the National Assembly.

.....

TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Gambling Act
(SG No. 14/2020)

§ 9. (1) From the date of entry of this Act into force, the licenses for organising of lottery games, with the exception of raffles, bingo, keno and their varieties, issued to organisers other than the state-owned enterprise Bulgarian Sports Totalizer, shall be terminated and the respective certificates under Article 34 shall be invalidated.

(2) The winnings from the games under paragraph 1, which have not been paid out until the entry of this Act into force, shall be paid out in accordance with the gambling conditions and rules approved for the respective game.

(3) From the date of entry of this Act into force, distribution and sale of tickets, fills, tokens or other signs certifying participation in the games under Article 1 by organisers other than the state-owned enterprise Bulgarian Sports Totaliser shall be terminated.

(4) Any tickets, fills, tokens or other means certifying participation in the games under paragraph 1, which have not been sold out until the entry of this Act into force, shall be destroyed by 31 December 2020 pursuant to Article 50, paragraph 3.

(5) The State Commission for Gambling shall publicly announce in an appropriate manner the circumstances under paragraphs 1 - 4.

§ 10. (1) Persons shall bring their activity into conformity with this Act within six months of its entry into force.

(2) Pending proceedings for issuance of licenses, making changes to issued licenses, and issuance of certificates under Article 34 for organizing lottery games, with the exception of raffles, bingo, keno and their varieties, to organisers other than the state enterprise Bulgarian Sports Totaliser, shall be terminated and the state fees and stamp duties paid shall be reimbursed to the respective persons.

.....

§ 12. Paragraph 6 shall enter into force as of the day of promulgation of the Act in State Gazette.

TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Gambling Act
(SG No. 69/2020, amended and supplemented,
SG No. 11/2021, effective 9.02.2021, amended, SG No. 61/2022)

§ 81. (1) The State Commission for Gambling shall be closed down:

(2) The Council of Ministers shall establish a liquidation committee and shall set out its functions. The chairperson of the liquidation committee shall exercise the rights of an appointing authority within the meaning of the Civil Servants Act, respectively of employer within the meaning of the Labour Code, as regards the employees of the closed State Commission for Gambling.

(3) The liquidation committee shall carry out the liquidation of the closed down Commission under paragraph 1 within three months of being appointed. The costs of the liquidation, including for the remuneration and compensations under the Civil Servants Act and under the Labour Code shall be on account of the funds from the approved 2020 budget of the State Commission for Gambling.

(4) The assets, liabilities, archive and other rights and obligations of the closed down State Commission for Gambling shall be transferred to the National Revenue Agency.

(5) Data from the registers kept by the closed down State Commission for Gambling shall be provided to the National Revenue Agency.

(6) The registers referred to in Article 20 shall be created within six months after the entry of this Act into force. Until the creation of the registers, the registers created under the existing procedure shall be kept.

§ 82. (1) The real estate, provided to the State Commission for Gambling prior to the entry of this Act into force, shall be transferred under the control of the National Revenue Agency.

(2) District governors shall reflect the changes in the state ownership title deeds.

§ 83. (1) The powers of the chairperson and members of the State Commission for Gambling shall be terminated from the entry of this Act into force.

(2) Any labour and service legal relationships with employees of the closed down State Commission for Gambling shall be regulated under the terms and procedure of Article 328, paragraph 1, item 1 of the Labour Code, respectively of Article 106, paragraph 1, item 1 of the Civil Servants Act.

(3) With the posts included in the total number of staff of the closed down State Commission for Gambling, the Council of Ministers, at a proposal by the Minister of Finance, shall make compensated changes in the number of staff of the Ministry of Finance and the administrations the managers of which are second level budget spenders under the budget of the Ministry of Finance.

§ 84. The Executive Director of the National Revenue Agency and the Deputy Executive Director authorized thereby under Article 17, paragraph 4 shall be obligated within one month from coming of this act into force, respective from the relevant authorization, to pursue the necessary actions for elimination of the incompatibility referred to in Article 18, if there is any.

§ 85. (1) The administrative and administrative and criminal proceedings before the State Commission for Gambling, instituted and still pending by the time of coming of this Act into force, shall be completed by the National Revenue Agency.

(2) Legal representation under pending disputes of the State Commission for Gambling shall be assumed by the National Revenue Agency, and all the procedural steps taken shall be maintained.

(3) In the cases under Article 173 and Article 174 of the Administrative Procedure Code, where the Court has return a case file with mandatory instructions, the National Revenue Agency shall come up with a decision within six months from coming of this act into force, unless this term is shorter than the term provided for in the ruling or in an act.

§ 86. (1) (Amended, SG No. 11/2021, effective 9.02.2021) Proceedings instituted and still pending by the time of coming of this Act into force on applications for issuance of a license, extension or change of an issued license, approval of types and modifications of gambling equipment, jackpot systems, gambling software, including a central computer system, online betting systems, communication equipment, including the control local server, and self-service devices for organizing lottery games, allowable for use within the country, shall be completed according to the existing requirements within nine months from coming of this act into force, unless this term is shorter than the term provided for ruling on them in the act.

(2) (Amended, SG No. 11/2021, effective 9.02.2021) On applications for issuance of a license, extension or change of an issued license, approval of types and modifications of gambling equipment, jackpot systems, gambling software, including a central computer system, online betting systems, communication equipment, including the control local server, and self-service devices for organizing lottery games, allowable for use within the country, filed after the time of coming of this Act into force, the competent authority shall come up with a decision within nine months from its coming into force, unless this term is shorter than the term provided for ruling on them in the act.

(3) Persons to whom a license was issued before the time of coming of this Act into force for organizing a gambling game or activity, and who. after its coming into force, file an application to be issued a new license for the same type of game, or an application pursuant to Article 36, Paragraph 1 or 4, shall prove the investments made, the funds for organizing the activities, paid-in capital, as well as compliance with the requirements under Article 64, Paragraph 5, if relevant, within six months from filing of the application. The investments and funds with which the required amount under this Act is reached shall be proven.

§ 87. (1) Licenses issued before the entry of this Act into force shall remain valid until the expiration of the term for which they were issued.

(2) (Supplemented, SG No. 11/2021, effective 9.02.2021) The validity term of issued licenses, which expires after 1 January 2020, for which proceedings were instituted under § 86, Paragraphs 1 and 2, shall be extended until the expiration of the term for ruling or for the Executive Director of the National Revenue Agency to come up with a decision, whichever comes first.

§ 88. (1) Contracts and agreements entered into by the time of coming of this Act into force, shall remain valid according to the conditions agreed therein.

(2) The National Revenue Agency shall supersede the State Commission for Gambling in all rights and obligations under the contracts and agreements entered into by the time of coming of this Act into force.

§ 89. The audits for 2020 under Article 89, paragraph 4, which were not performed shall be performed within a 1-year term from the entry of this Act into force.

§ 90. Declarations not filed, liabilities due but not paid and data for reporting periods prior to the entry of this Act into force not submitted, shall be filed, paid and submitted to the National Revenue Agency.

.....
§ 99. (Repealed, SG No. 61/2022).

§ 100. Any secondary regulatory acts, issued prior to the entry into force of this Act, shall apply pending the amendment, respectively issuance of the new acts, to the extent they do not run counter to it.

TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Value Added Tax Act
(SG No. 104/2020, effective 1.01.2021)

.....
§ 91. (Effective 12.12.2020 - SG No. 104/2020) (1) The certification marks for participation in lottery games, games by betting on outcomes of sports competitions and horse and dog races, games with betting on chance events and with betting involving right guessing of facts, which are printed by the date of entry into force of this act, may be used by the organizers without meeting the requirements of Article 10b, Item 1 of the Gambling Act, until their quantities are exhausted.

(2) The requirements of Articles 10d and 10e of the Gambling Act shall apply after the expiration of 24 months from the entry into force of this Act.

§ 92. (Effective 12.12.2020 - SG No. 104/2020) (1) A person, who has submitted a request for early license termination under Article 35, Paragraph 1, Item 4 of the Gambling Act, under which no decision for early license termination has been issued by the Executive Director of the National Revenue Agency until 31 December 2020, does not owe an annual installment for socially responsible behavior under Article 10a of the Gambling Act for 2021.

(2) Paragraph (1) shall not apply where:

1. exist any circumstances covered under Article 35, Paragraph 2 of the Gambling Act, or
2. the person withdraws his request until the issuance of a decision for early license termination by the Executive Director of the National Revenue Agency.

.....
§ 94. This Act shall enter into force on 1 January 2021 with the exception of:

1. Paragraphs 17, § 31, § 59 - 61, and § 68, 69, § 71, Item 11, § 88, 89, 91 and 92 which shall enter into force three days after their promulgation in the State Gazette;
2. Paragraph 39 regarding Article 154, Paragraph 2, § 41 regarding Article 156, Paragraph 2, § 43 regarding Article 157a, Paragraph 4 and § 63, which shall enter into force on 1 April 2021;
3. Paragraphs 1 - 9, § 11 - 13, § 15, 16, § 18 - 30, § 32, § 33 - 58, § 62, Item 1, Littera (a), (e) and Item 2, § 64 - 66 and § 67, Paragraphs 1, 2, 3, 12, 13 and 14, which shall enter into force on 1 July 2021;
4. Paragraph 71, Item 4 herein, which shall enter into force as from the 1st day of January 2022.

TRANSITIONAL AND FINAL PROVISIONS
to the 2024 State Budget of the Republic of Bulgaria Act
(SG No. 108/2023, effective 1.01.2024)

§ 19. (1) Gambling games organisers referred to in Article 30, paragraph 3 of the Gambling Act, that hold licenses issued before 1 January 2024, shall owe the one-off part of the fee under Article 30, paragraph 3, calculated using the following formula:

$$A = \frac{B}{C} \times D,$$

where:

A is the one-off part of the fee owed;

B is the one-off part of the fee under Article 30, paragraph 3;

C is the total number of months of the validity period of the license issued to the organiser;

D is the number of months for which the licence is valid, remaining after 1 January 2024.

(2) In the event that the term of validity of the license in months after 1 January 2024 does not expire at the end of a calendar month, the total number of months of the term of validity of the license issued to the organiser determined for the purposes of calculating the one-time part of the fee payable in accordance with paragraph 1 shall be rounded down to the end of the previous calendar month.

(3) The payable one-off part of the fee, determined in accordance with paragraph 1, shall be declared and transferred by 28 February 2024 under the conditions and according to the procedure laid down in Article 92 of the Gambling Act. The standard form of the declaration shall be approved by the Minister for Finance by 31 January 2024.

(4) For failure to submit the declaration under paragraph 3 within the deadline, a pecuniary sanction in the amount of between BGN 5,000 and BGN 10,000 shall be payable.

§ 20. (1) Organisers of gambling games with online netting that hold licenses issued before 1 January 2024, shall owe the one-off part of the fee under Article 30, paragraph 4 of the Gambling Act, calculated using the following formula:

$$A = \frac{B - C}{D} \times E,$$

where:

A is the one-off part of the fee owed;

B is the one-off part of the fee under Article 30, paragraph 4 in force as of 1 January 2024;

C is the one-off part of the fee under Article 30, paragraph 4 in force until 1 January 2024;

D is the total number of months of the validity period of the license issued to the organiser;

E is the number of months for which the licence is valid, remaining after 1 January 2024.

(2) In the event that the term of validity of the license in months after 1 January 2024 does not expire at the end of a calendar month, the total number of months of the term of validity of the license issued to the organiser determined for the purposes of calculating the one-time part of the fee payable in accordance with paragraph 1 shall be rounded down to the end of the previous calendar month.

(3) The payable one-off part of the fee, determined in accordance with paragraph 1, shall be declared and transferred by 28 February 2024 under the conditions and according to the procedure laid down in Article 92 of the Gambling Act. The standard form of the declaration shall be approved by the Minister for Finance by 31 January 2024.

(4) For failure to submit the declaration under paragraph 3 within the deadline, a pecuniary sanction in the amount of between BGN 5,000 and BGN 10,000 shall be payable.

§ 21. (1) Organisers of gambling games in a casino that hold licenses issued before 1 January 2024, shall owe the fee under Article 30, paragraph 5 of the Gambling Act, calculated using the following formula:

$$A = \frac{B}{C} \times D,$$

where:

A is the fee owed;

B is the fee under Article 30, paragraph 5;

C is the total number of months of the validity period of the license issued to the organiser;

D is the number of months for which the licence is valid, remaining after 1 January 2024.

(2) In the event that the term of validity of the license in months after 1 January 2024 does not expire at the end of a calendar month, the total number of months of the term of validity of the license issued to the organiser determined for the purposes of calculating the one-time part of the fee payable in accordance with paragraph 1 shall be rounded down to the end of the previous calendar month.

(3) The payable one-off part of the fee, determined in accordance with paragraph 1, shall be declared and transferred by 28 February 2024 under the conditions and according to the procedure laid down in Article 92 of the Gambling Act. The standard form of the declaration shall be approved by the Minister for Finance by 31 January 2024.

(4) For failure to submit the declaration under paragraph 3 within the deadline, a pecuniary sanction in the amount of between BGN 5,000 and BGN 10,000 shall be payable.

§ 22. (1) Organisers of gambling games with slot gambling machines that hold licenses issued before 1 January 2024, shall owe the fee under Article 30, paragraph 6 of the Gambling Act, calculated using the following formula:

$$A = \frac{B}{C} \times D,$$

where:

A is the fee owed;

B is the fee under Article 30, paragraph 6;

C is the total number of months of the validity period of the license issued to the organiser;

D is the number of months for which the licence is valid, remaining after 1 January 2024.

(2) In the event that the term of validity of the license in months after 1 January 2024 does not expire at the end of a calendar month, the total number of months of the term of validity of the license issued to the organiser determined for the purposes of calculating the one-time part of the fee payable in accordance with paragraph 1 shall be rounded down to the end of the previous calendar month.

(3) The payable one-off part of the fee, determined in accordance with paragraph 1, shall be declared and transferred by 28 February 2024 under the conditions and according to the procedure laid down in Article 92 of the Gambling Act. The standard form of the declaration shall be approved by the Minister for Finance by 31 January 2024.

(4) For failure to submit the declaration under paragraph 3 within the deadline, a pecuniary sanction in the amount of between BGN 5,000 and BGN 10,000 shall be payable.

§ 23. For initiated and pending proceedings relating to requests for the issuance and extension of a license under the Gambling Act submitted until 31 December 2023, the fees under Article 30 of the Gambling Act shall be payable in the amounts in force as of 1 January 2024.

.....

TRANSITIONAL AND FINAL PROVISIONS

to the Act Amending and Supplementing the Gambling Act

(SG No. 42/2024)

§ 19. Administrative and administrative and criminal proceedings before the Executive Director of the National Revenue Agency, instituted and still pending by the time of coming of this Act into force, shall be completed in accordance with the rules of the Gambling Act in force prior to the entry of this Act into force.

§ 20. Organizers of gambling games with gambling machines and casino games shall bring their activities into compliance with Article 4, paragraph 6 and Article 44, paragraph 1 within three years of the entry into force of this Act.

§ 21. Within four months of the entering into force of this Act, the Minister of Health shall adopt the ordinance under Article 10a, paragraph 8.

.....

§ 26. (1) Paragraph 6 herein shall enter into force within four months of the entry into force of this Act;

(2) Paragraph 7, item 2 as regards the words "or ex officio under section 10f, paragraph 2" and item 4 as regards the words "and ex officio under section 10f, paragraph 3", Paragraphs 8 and 9 shall enter into force on 1 January 2025.

(3) Paragraph 25 herein shall enter into force on the 1st day of July 2024.