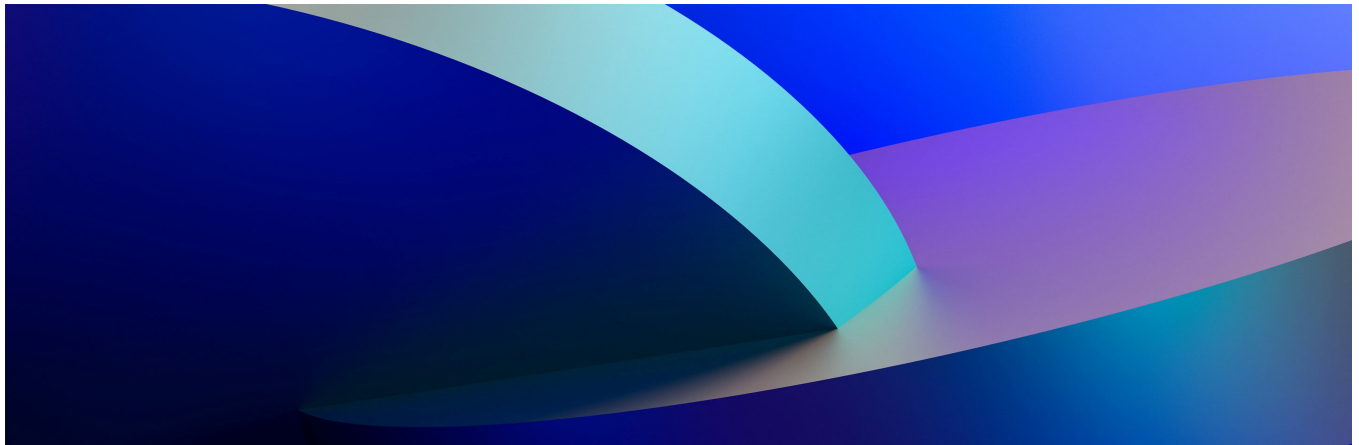




Gambling laws in Romania

1. Regulatory framework

1.1 Is there a Gambling Act (or equivalent) in place?

Yes.

Gambling in Romania is regulated primarily through Emergency Government Ordinance No. 77/2009 and the Methodological Norms issued in its implementation.

1.2 Is online gambling a regulated activity?

Yes.

Online gambling is regulated through the legislative acts referred to above.

1.3 Are there any regulators?

Yes.

The Romanian National Office for Gambling (*Oficiul National pentru Jocuri de Noroc*)

Website: www.onjn.gov.ro

1.4 Is there a regulatory regime related to advertising gambling?

Yes.

Gambling advertising is regulated both in gambling-specific legislation (see 1.1 above) and in legislation regulating the audio-visual industry (TV/radio).

2. Structuring and corporate governance

2.1 Is a local presence necessary to run gambling activity?

Yes.

Gambling activity in Romania can only be conducted by companies registered in Romania or legal entities legally established in a European Union member state, a signatory state of the European

Economic Area Agreement, or the Swiss Confederation, which have a registered permanent office in Romania in accordance with the provisions of Article 8 of Law No. 227/2015 on the Fiscal Code, as subsequently amended and supplemented, and where the income from organising and operating gambling activities is fully recognised.

2.2 If yes, are there any mandatory legal forms of business for gambling companies?

No.

While the law does not impose a mandatory legal form of business, the standard for Romanian-based gambling companies is to be formed as limited liability companies (SRL) and joint-stock companies (SA). Please also refer to 2.1 above.

2.3 Can a local subsidiary be formed by foreign shareholders?

Yes.

2.4 Are there foreign investment restrictions?

No.

2.5 Are there any minimum requirements for a gambling company's statutory capital?

Yes.

The licensing requirements for a gambling company's statutory capital are as follows:

1. For organisers operating lottery games: minimum RON 2 million
2. For organisers operating mutual bets: minimum RON 1 million
3. For organisers operating fixed odds betting: minimum RON 1 million
4. For organisers operating betting exchanges: minimum RON 1 million
5. For organisers operating casino gambling: minimum RON 1 million
6. For organisers operating slot-machine games: minimum RON 30,000
7. For organisers operating bingo games in gaming halls: minimum RON 100,000
8. For organisers operating online gambling: minimum RON 1 million
9. For organisers operating bingo games through television network systems: minimum RON 1 million
0. For organisers of temporary games: minimum RON 1 million
1. For organisers of poker festivals: minimum RON 100,000
2. For organisers of poker clubs: minimum RON 100,000
3. For organisers of raffle games (traditional gambling): minimum RON 100,000.

Please note that if a single organiser applies for a licence that involves the use of several gambling categories from those described above, the statutory capital requirements are calculated cumulatively.

2.6 Can management include foreign individuals?

Yes.

2.7 Are there any mandatory reporting requirements (beyond tax) regarding a gambling company's corporate governance matters?

Yes.

All changes in the shareholding structure, share capital, legal representatives (directors/managers, etc), headquarters, or any other significant information provided to the NOG in the

licensing/authorisation process, must be notified to the NOG within five working days from their registration.

3. Licensing

3.1 Do local regulations set out a clear licensing framework for gambling (including the licensing process, criteria, submission requirements, licensing conditions and ongoing compliance requirements)?

Yes.

GEO No. 77/2009 and the Methodological Norms regulate the licensing conditions and procedure for gambling, as well as ongoing compliance requirements. The legislation also gives the NOG an overarching prerogative to request any additional information/documents that it considers relevant to the licensing or supervisory process.

3.2 Is gambling licensing specific to:

Gambling licensing is required for any type of activity, irrespective what it is called, which cumulatively meets the following criteria:

- it involves the granting of a financial benefit, usually monetary;
- as a result of a public offering by the organiser of a potential gain and the acceptance of such offer by a participant;
- subject to the payment of a participation tax/fee (direct or indirect);
- the winnings being determined based on the game's regulations.

3.2.1 Betting?

Yes.

3.2.2 Sports?

Yes.

3.2.3 Skill games?

No.

Contests which are won exclusively based on the participant's skills, knowledge, expertise etc, without the intervention of a random element, do not qualify as gambling under Romanian law. However, if a random element (i.e. an element of chance) operates alongside the participant's skills to determine the result of the contest, then that would pass into the realm of games of chance/gambling.

3.2.4 Card Games?

Yes.

3.2.5 Casinos?

Yes.

3.2.6 Lotteries?

Yes.

3.2.7 Arcades?

No.

Arcades available in Romania are typically considered games of skill (rather than games of chance); as there is no intervention of a random element, arcades do not qualify as gambling under Romanian law.

3.3 Is the creation of video games for gambling by a software developer subject to gambling licensing?

Yes.

Entities providing services to the gambling industry, such as gambling software, platform and hosting services, audit and certification services, payment processing services, etc., must obtain a Class II licence.

3.4 What is the term of a licence/permit?

Gambling operators must obtain both a Class I gambling licence and a gambling authorisation. The gambling licence is valid for ten years, whereas the gambling authorisation must be renewed annually.

Other providers of services ancillary to the gambling industry (e.g. gambling software development and distribution, payment processing, marketing affiliate activities) must obtain a Class II licence, which is valid for ten years, in all cases subject to the payment of the relevant licence and other taxes.

3.5 How long does it take to obtain a licence/permit?

Class I licences typically take around three months to prepare before submission to the NOG for review. Review by the NOG takes approximately one month. The licence enters into force on the 1st of the month following the month in which the NOG approved the licence (subject to the payment of the licence tax).

Class II licences typically take around one month to prepare before submission to the NOG for review. Review by the NOG takes approximately one month. The licence enters into force on the 1st of the month following the month in which the NOG approved the licence (subject to the payment of the licence tax).

3.6 Is there any limit on the number of licences that can be granted?

No.

3.7 Are there any specific licensing requirements?

Yes.

Gambling operators must comply with a wide range of requirements to obtain and maintain their licence. Such requirements relate, but are not limited to, minimum share capital, payment of licence tax and other contributions, posting of security for the payment of budgetary taxes, good reputation, and lack of criminal record of the gambling operator and its directors and legal representatives etc.

4. Compliance

4.1 Are there any mandatory AML rules generally and for gambling industry specifically?

Yes.

Law No. 129/2018 is the general framework AML legislation in Romania. This also applies to the gambling industry.

In addition, the NOG has issued Order No. 370/2021 for the approval of the Instructions regarding the prevention and combating of money laundering and the financing of terrorism in gambling in

Romania.

4.2 Are there any specific reporting obligations for gambling companies in terms of AML and data protection?

Yes.

Gambling operators have the same AML/data protection-related reporting obligations as all other reporting entities under the general legal framework.

5. Data Protection

5.1 Are there any specific Data Protection regulations in place?

Yes.

GDPR and secondary legislation in the implementation of the GDPR, regulating specific matters at a local level, e.g. the categories of data processing operations which require a DPIA (Data Protection Impact Assessment).

5.2 If yes, do they apply extra-territorially?

Yes.

Same as the GDPR.

5.3 Is there a Data Protection Regulator?

Yes.

The Romanian National Supervisory Authority for the Processing of Personal Data (*Autoritatea Nationala de Supraveghere a Prelucrarilor de Date cu Caracter Personal*).

6. Currency control and other cross border issues

6.1 Are there any currency/exchange/finance controls at the present time to transfer cash out of and into the country?

No.

There are no such limitations on transferring cash out of or into the country generally. However, online gambling operators must have a bank account opened with a local bank, in which all player money needs to be deposited. This bank account must be separate from the gambling operator's other bank accounts through which it performs its regular financial operations. Player deposits cannot be used for any purpose other than the one for which they have been made.

6.2 Where currency/exchange/finance or capital controls do exist:

N/A

6.2.1 What is the approval regime and process in place?

N/A

6.2.2 Must permission be sought for each transaction, or can pre-approvals take place (subject to defined limitation, or otherwise)?

N/A

6.2.3 Other comments

N/A

7. Marketing and advertising

7.1 Is the advertising/marketing of gambling activity allowed in your country?

Yes.

Gambling activities can be marketed in accordance with the specific rules set forth in the gambling, advertising and audio-visual regulations.

7.2 Are there any advertising methods which cannot be used by gambling companies?

Yes.

There are several restrictions of when, where and to whom gambling can be marketed. For example, physical advertising materials must not be placed in the vicinity of schools or other educational facilities or religious establishments; gambling-related advertising on TV/radio can only be broadcasted at certain times; bonus promotions cannot be advertised outside the gambling operator's own location/websites or those of its affiliates. There are also restrictions on the timing of TV advertising, so that gambling advertising is not aired during the day when minors can also be expected to be watching TV.

7.3 Can gambling companies be sponsors of sports events?

Yes.

7.4 Is it allowed to involve celebrities to advertise gambling activities?

Yes.

An amendment to the Audio-Visual Code, which entered into force in October 2025, provides that "public, cultural, scientific or sports celebrities and other individuals who, due to their notoriety in the online environment, may stimulate/encourage participation in gambling" cannot be included in gambling advertisements. This prohibition applies to the audio-visual space only.

In addition, according to a guide prepared by the NOG on the responsible promotion of gambling, gambling operators should refrain from using celebrities in promotional material related to gambling.

7.5 Are there any CSR requirements for gambling companies?

Yes.

All gambling operators must comply with responsible gambling principles/regulations. They must also make an annual financial contribution to a fund whose proceeds are used to combat gambling addiction.

7.6 Are there any other restrictions/limitations on advertising gambling activities?

Yes.

Marketing/advertising for gambling is quite restrictively regulated under Romanian law. We recommend that these are checked on a case-by-case basis. See also 8.2 above.

8. Tax

8.1 Is there any specific tax regime for gambling companies?

Yes.

- **Authorisation tax.** Land-based gambling operators must pay an annual authorisation tax that varies depending on the type of gambling activities to be provided. Online gambling operators must pay 30% tax on their GGR, but at least EUR 480,000 per year.
- **Licence tax.** Land-based gambling operators must pay an annual licence tax which ranges between EUR 15,000 for bingo games conducted in gaming halls to EUR 200,000 for lottery games and fixed odds betting, depending on the type of gambling activities that are to be provided. Online gambling operators must pay an annual licence tax of EUR 300,000. Class II licence holders must pay an annual licence tax of EUR 20,000. Class III licence holders (monopoly online lottery games) must pay an annual licence tax of EUR 200,000.
- **Licence issuance fees.** There is a EUR 10,500 fee for the issuance of gambling licences, which applies to all gambling license categories. In addition, there is a EUR 600 fee for an analysis of the licence application filed for land-based operations. For online gambling, gambling operators are required to pay EUR 3,500 for the same. There is also a fee of EUR 250 per annum for an analysis of the file submitted for the issuance (or for the annual renewal) of a gambling authorisation and one of EUR 250 for the analysis of documentation for the integration of new games/recertification of games on an authorised online gambling platform.
- **Participation fee tax.** In addition, online gambling organisers are obliged to pay a monthly tax of 2% calculated on the total of participation fees cashed in every month.
- **Advertising tax.** An advertising tax of 5% is charged on the value of the advertising contracts, i.e. contracts to promote trademarks, platforms, applications and gambling activities by placing advertising messages in the public domain or through television broadcasting. The obligation to pay the fee becomes due on the last day of the month in which the contractual instalment is due. For advertising tax, operators must communicate the relevant contracts and any addendums modifying the value of the contract to the National Gambling Office within five working days from the date of their conclusion.
- **Others.** Operators must make the following annual contributions to the social responsibility fund for the prevention of gambling addiction:
 - gambling operators holding a Class I licence: EUR 500,000;
 - legal entities directly involved in traditional and online gambling, holding a Class II licence: EUR 15,000;
 - class III state monopoly online games: EUR 100,000;
 - licensed operators of traditional gambling: the tax ranges depending on the type of gambling activities that are to be provided.

The following special taxes also apply:

- for VLTs: 4.5% on the gambling income of the licensed operator.
- access fee/entrance ticket:
 - (i) for games of chance characteristic of casinos: RON 50
 - (ii) for games of chance characteristic of poker clubs: RON 30.
- vice tax for slot-machines and for VLTs: EUR 500/authorised machine/year, which the operator must pay together with the authorisation fee, regardless of whether the authorised machine is put in operation or not.

The value in RON of the fees set out in EUR is determined by converting the amounts expressed in EUR equivalent based on the exchange rate established on the first working day of October of the

previous year, published in the Official Journal of the European Union. This rate is used for the following year.

Gambling operators are also required to provide security for the payment of their taxes to the State budgets. The amount of this guarantee depends on the type of gambling services, e.g. for online gambling services (other than casino), the guarantee is of EUR 2m and EUR 5m for casino games.

8.2 Is there a tax implication for transferring cash out of the country?

No.

8.3 Is there a tax implication for transferring cash into the country?

No.

8.4 Is there a tax implication for offering trading activities remotely in the country?

Yes.

Depending on the activities performed, it should be analysed whether a permanent establishment (PE) is created in Romania.

8.5 Are there any other observations regarding the taxation of gambling activities (locally and remotely)?

No, other than the fact that the taxation regime changes relatively frequently, and the gambling sector seems to be a favoured source of financing for the State budget.

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