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## Gambling Tax Act

Passed 22.04.2009

RT I 2009, 24, 146

Entry into force 01.06.2009, in part 1.01.2010

Amended by the following acts

Passed	Published	Entry into force
22.04.2010	RT I 2010, 22, 108	01.01.2011 will enter into force on the date specified in the decision of the Council of the European Union concerning derogation of the abrogation established with regard to the Republic of Estonia on the basis of Article 140 (2) of the Treaty on the Functioning of the European Union, Decision No. 2010/146/EU of the Council of the European Union of 13 July 2010 (OJ L 196, 28.07.2010, pp. 24-26).
19.06.2014	RT I, 08.07.2014, 1	01.02.2015
19.06.2014	RT I, 29.06.2014, 109	01.07.2014, the ministers' official titles have been replaced on the basis of subsection 107 <sup>3</sup> (4) of the Government of the Republic Act starting from the wording in force as of 1 July 2014.
11.06.2015	RT I, 30.06.2015, 4	01.09.2015, in part
13.06.2018	RT I, 06.07.2018, 2	01.07.2015
17.10.2018	RT I, 24.10.2018, 1	16.07.2018, in part
24.11.2021	RT I, 07.12.2021, 2	01.09.2018
		01.01.2019
		01.01.2022

### § 1. Objects of gambling tax

(1) Gambling tax is imposed on the following:

1) gambling tables used for organising games of chance, except for gambling tables used for organising tournaments of games of chance, and gambling machines used for organising games of skill;  
[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

1<sup>1</sup>) gambling machines of a gambling operator used for organising games of chance and the total amount of bets, less the winnings;

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

2) in the event of organising a lottery, the total amount received from the sale of lottery tickets;

3) in the event of organising a commercial lottery, the winning pot whose value exceeds 10 000 euros;

4) in the event of organising a totaliser, the total amount of bets, less the winnings;

5) in the event of organising an online game of chance or an online game of skill, the total amount of bets, less the winnings;

6) in the event of organising a tournament of a game of chance specified in clause 1 of subsection 1 of § 7 of the Gambling Act, the total amount of participation fees, less the portion accruing to the prize pool;

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

7) in the event of organising a tournament of a game of chance specified in clause 1 of subsection 1 of § 7 of the Gambling Act by way of remote gambling, the total amount of participation fees, less the portion accruing to the prize pool;

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

8) in the event of organising a tournament of a game of chance specified in clause 2 of subsection 1 of § 7 of the Gambling Act, the total amount of participation fees;

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

9) in the event of organising a tournament of a game of chance specified in clause 2 of subsection 1 of § 7 of the Gambling Act by way of remote gambling, the total amount of participation fees.

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

(2) Upon defining gambling and the types thereof, this Act follows the Gambling Act.

## **§ 2. Payers of gambling tax**

Gambling tax is paid by gambling operators.

## **§ 3. Period of taxation**

(1) The period of taxation with gambling tax is the calendar month.

(2) In the event of organising a commercial lottery, the period of taxation is the period during which the commercial lottery is organised, starting on the first day set out in the rules of the game for placing bets and ending on the final day for distributing winnings as set out in the rules of the game.

(3) In the event of organising a tournament of a game of chance, the period of taxation is the period during which one tournament of a game of chance is organised, starting on the first day of accepting the participation fees set out in the rules of tournament of the game of chance and ending on the day when the acceptance of participation fees set out in the rules of tournament of the game of chance is terminated.

## **§ 4. Declaration and payment of gambling tax**

(1) The gambling operator submits a gambling tax return to the Tax and Customs Board and pays gambling tax by the fifteenth date of the calendar month following the period of taxation.

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

(2) [Repealed – RT I, 08.07.2014, 1 – entry into force 01.02.2015]

(3) The gambling tax return must be submitted also in the event of absence of the amounts specified in clauses 2 and 4-9 of subsection 1 of § 1 of this Act.

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

(4) The forms of gambling tax returns and the instructions for filling them in will be established by a regulation of the minister responsible for the field.

## **§ 5. Decision concerning payment of gambling tax**

[Repealed – RT I, 08.07.2014, 1 – entry into force 01.02.2015]

## **§ 6. Tax rate**

The rates of gambling tax are the following:

1) 1278.23 euros per gambling table;

[RT I 2010, 22, 108 – entry into force 01.01.2011]

2) 300 euros per gaming machine used for organising a game of chance and 10 per cent of the total bets made on the gaming operator's gambling machines of games of chance, less the winnings;

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

3) 31.95 euros per gambling machine of game of skill;

[RT I 2010, 22, 108 – entry into force 01.01.2011]

4) 18 per cent of the amount provided for in clause 2 of subsection 1 of § 1;

5) 18 per cent of the amount provided for in clause 3 of subsection 1 of § 1;

6) 5 per cent of the amount provided for in clause 4 of subsection 1 of § 1;

7) 5 per cent of the amount provided for in clause 5 of subsection 1 of § 1;

8) 5 per cent of the amount calculated on the basis of clauses 6-9 of subsection 1 of § 1 of this Act.

[RT I, 08.07.2014, 1 – entry into force 01.02.2015]

## **§ 7. Receipt and use of gambling tax**

(1) Gambling tax is paid into the state budget.

(2) The following expenses are provided for in the state budget:

1) to the Cultural Endowment of Estonia – in an amount the size of which corresponds to 47.8 per cent of the proceeds planned from gambling tax and of which 60.6 per cent is allocated to cultural buildings and 3.8 per cent is allocated to the development of the creative work of teachers of the fine arts and folk culture specialisations;

2)–5) [Repealed – RT I, 07.12.2021, 2 – entry into force 01.01.2022]

(2<sup>1</sup>) [Repealed – RT I, 07.12.2021, 2 – entry into force 01.01.2022]

(3) [Repealed – RT I, 24.10.2018, 1 – entry into force 01.01.2019]

(3<sup>1</sup>) [Repealed – RT I, 07.12.2021, 2 – entry into force 01.01.2022]

(4) [Repealed – RT I, 24.10.2018, 1 – entry into force 01.01.2019]

(5) [Repealed – RT I, 24.10.2018, 1 – entry into force 01.01.2019]

(6) [Repealed – RT I, 24.10.2018, 1 – entry into force 01.01.2019]

(7) [Repealed – RT I, 06.07.2018, 2 – entry into force 01.09.2018]

(8) [Repealed – RT I, 07.12.2021, 2 – entry into force 01.01.2022]

(9) [Repealed – RT I, 07.12.2021, 2 – entry into force 01.01.2022]

### **§ 8. Implementing provisions**

(1) Revenue stamps issued by the Tax and Customs Board to gambling operators before the entry into force of this Act remain valid until the end of the taxation period.

(2) Until 31 December 2009, the tax rate for gambling machines used for organising games of chance specified in subsection 6 of § 36 of the Gambling Act is 50 per cent of the rate provided for in clause 2 of § 6 of this Act.

(3) Gambling operators who organise games of skill on gambling machines must submit gambling tax returns to the Tax and Customs Board and pay gambling tax by the fifteenth day of the calendar month following entry into force of this Act.

(4) Until 31 December 2009, the rate of gambling tax for organising a numbers lottery on the basis of an operating permit before the entry into force of this Act is 10 per cent of the total amount received from the sale of the numbers lottery tickets.

(5) [Repealed – RT I, 07.12.2021, 2 – entry into force 01.01.2022]

(6) Funds earmarked and received for the purpose specified in clauses 2–5 of subsection 2 of § 7 of the version of this Act in force before 1 January 2022 may be used until the funds are depleted.  
[RT I, 07.12.2021, 2 – entry into force 01.01.2022]

**§ 9.–§ 13.**[Omitted from this text.]

### **§ 14. Entry into force of Act**

(1) This Act enters into force on 1 June 2009.

(2) Clause 5 of subsection 1 of § 1 and clause 7 of § 6 of this Act enter into force on 1 January 2010.