Text consolidated by Valsts valodas centrs (State Language Centre) with amending laws of:

28 September 1995 [shall come into force on 25 October 1995];

24 March 1997 [shall come into force on 1 January 1998];

5 August 1999 [shall come into force on 1 October 1999];

11 November 1999 [shall come into force on 1 January 2000];

20 June 2001 [shall come into force on 1 January 2002];

22 November 2001 [shall come into force on 1 January 2002];

12 December 2002 [shall come into force on 1 January 2003];

19 June 2003 [shall come into force on 1 October 2003];

18 September 2003 [shall come into force on 1 October 2003];

30 October 2003 [shall come into force on 1 January 2004];

16 June 2005 [shall come into force on 1 Jaunary 2006];

15 March 2007 [shall come into force on 23 March 2007];

16 June 2009 [shall come into force on 1 July 2009];

14 April 2011 [shall come into force on 1 June 2011];

15 December 2011 [shall come into force on 1 January 2012];

19 September 2013 [shall come into force on 1 Jaunary 2014];

30 November 2015 [shall come into force on 1 January 2016];

23 November 2016 [shall come into force on 1 January 2017];

27 July 2017 [shall come into force on 1 January 2018];

22 November 2017 [shall come into force on 1 January 2018];

23 May 2019 [shall come into force on 1 January 2021];

13 November 2019 [shall come into force on 1 January 2020];

7 December 2023 [shall come into force on 1 January 2024];

4 December 2024 [shall come into force on 1 January 2025].

If a whole or part of a section has been amended, the date of the amending law appears in square brackets at the end of the section. If a whole section, paragraph or clause has been deleted, the date of the deletion appears in square brackets beside the deleted section, paragraph or clause.

The *Saeima*1 has adopted

and the President has proclaimed the following law:

**On Lotteries and Gambling Fee and Tax**

**Section 1.**The lotteries and gambling tax shall be paid by a capital company which has received the special permit (licence) to operate lotteries or the licences required for the organisation of the relevant gambling in accordance with the procedures laid down in the law.

[*22 November 2017*]

**Section 2.**The gambling fee shall be paid for the issuing or re-registration of the licence to operate gambling – gaming machine games, bingo, roulette (cylindrical games), card games, dice games, betting, wagering, and games of chance via the telephone – as well as for the issuing or re-registration of a gambling premises licence.

The gambling fee for the issuing of the licence to operate gambling (including the issuing of the licence to operate gambling if gambling is also operated via electronic communications services) shall be EUR 427 000.

The gambling fee for the issuing of the licence to operate gambling if gambling is only operated via electronic communications services (interactive gambling) shall be EUR 200 000.

The gambling fee for the re-registration of the licence referred to in Paragraph two or three of this Section to operate gambling – gaming machine games, bingo, roulette (cylindrical games), card games, dice games, betting, wagering, and games of chance via the telephone – shall be EUR 45 000.

The gambling fee for the issuing or re-registration of the gambling premises licence which gives the right to operate gambling at specific gambling premises (in a casino, a gambling hall, a bingo hall, or premises of betting or wagering shops) shall be as follows:

1) for a casino – EUR 30 000;

2) for a gambling or bingo hall – EUR 4500;

3) for premises of betting or wagering shops – EUR 2000.

Paragraph five of this Section need not be applied if gambling is only operated via electronic communications services.

The annual re-registration of the licence to operate gambling and gambling premises licence shall be made starting from the year following the issuing of the relevant licence. The gambling fee for the re-registration of the licence to operate gambling and re-registration of the gambling premises licence shall be paid for each current year.

The gambling fee for the issuing of the licence to operate gambling and issuing of the gambling premises licence shall be paid before the licence is issued. The gambling fee for the issuing, re-registration of the licence to operate gambling and the issuing, re-registration of the gambling premises licence shall be paid within 10 working days after the decision to issue, re-register the licence to operate gambling has been announced, or after the decision to issue, re-register the gambling premises licence has been announced.

[*30 November 2015; 4 December 2024*]

**Section 2.1**The gambling fee shall be paid for the issuing or re-registration of the licence to provide gambling services.

The gambling fee for issuing the licence to provide gambling services shall be EUR 400 000 if more than 25 gambling equipment units, including card game, dice game and roulette (cylindrical game) tables, lottery drawing machines, will be used throughout the year for the provision of gambling services.

The gambling fee for issuing the licence to provide gambling services shall be EUR 120 000 if 25 or less gambling equipment units, including card game, dice game and roulette (cylindrical game) tables, lottery drawing machines, will be used throughout the year for the provision of gambling services.

The gambling fee for the re-registration of the licence to provide gambling services shall be:

1) EUR 400 000 if more than 25 gambling equipment units, including card game, dice game and roulette (cylindrical game) tables, lottery drawing machines, will be used throughout the year for the provision of gambling services;

2) EUR 120 000 if 25 or less gambling equipment units, including card game, dice game and roulette (cylindrical game) tables, lottery drawing machines, will be used throughout the year for the provision of gambling services.

The annual re-registration of the licence to provide gambling services shall be made starting from the subsequent year following the issuing of the licence. The gambling fee for the re-registration of the licence to provide gambling services shall be paid for each current year.

The gambling fee for issuing the licence to provide gambling services shall be paid before the licence is issued. The gambling fee for the issuing or re-registration of the licence to provide gambling services shall be paid within 10 working days after the date on which the decision to issue or re-register the licence to provide gambling services was announced.

If the gambling fee for the issuing or re-registration of the licence to provide gambling services is accordingly paid in accordance with Paragraph three or Paragraph four, Clause 2 of this Section, but actually more than 25 gambling equipment units have been used for the provision of gambling services, the provider of gambling services shall take one of the following actions:

1) pay the difference of the gambling fee in the amount of EUR 280 000 within 10 working days from the date of the occurrence of changes. In such case, the re-registration period of the licence to provide gambling services shall remain unchanged;

2) pay the gambling fee in accordance with Paragraph two or Paragraph four, Clause 1 of this Section in the amount of EUR 400 000 within 10 working days from the date of the occurrence of changes. In such case, the re-registration of the licence to provide gambling services shall be made one year after the date of settling the gambling fee payment referred to in this Clause.

[*22 November 2017*]

**Section 3.**The object which is taxable with the gambling tax shall be the gambling operator – a capital company, gambling premises and gambling equipment. The tax shall be collected from each arranged or installed direct gambling premise according to the following rates for each current calendar year:

1) as regards roulette (a cylindrical game), for each gaming table attached to the rotating device of roulette – EUR 33 696;

2) as regards card and dice games, for each table – EUR 33 696;

3) as regards gaming machines, for each gambling place of each gaming machine – EUR 6204;

4) [22 November 2017].

The gambling tax for a game of chance via the telephone shall be 15 per cent of the revenues from the operation of this game.

The gambling tax for a betting and wager shall be 15 per cent of the revenues from the operation of this game.

The gambling tax for a bingo game shall be 10 per cent of the revenues from the operation of this game.

If gambling is operated via telecommunications, the gambling tax shall be 12 per cent of the revenues from the operation of this game, irrespective of the type of game.

[*16 June 2009; 14 April 2011; 15 December 2011; 19 September 2013; 30 November 2015; 27 July 2017; 22 November 2017; 13 November 2019; 7 December 2023*]

**Section 4.**

[22 November 2001]

**Section 5.** The gambling tax shall be calculated for each gambling place of each gaming machine and gaming table at each direct gambling premise every month, including the month in which the gaming machine or gaming table is installed or dismantled, as one twelfth of the tax rates referred to in Section 3 of this Law.

The gambling operator shall, by the first date of each month, report the planned number of operable gaming machines and gaming tables at each licensed gambling premise in the relevant month to the Lotteries and Gambling Supervision Inspection.

The gambling operator may move a gaming machine or a gaming table to another gambling premise within a calendar month without changing the total number of gaming machines and gaming tables at each specific gambling premises reported within the time limit referred to in Paragraph two of this Section.

[13 November 2019]

[*22 November 2001; 18 September 2003; 14 April 2011; 13 November 2019*]

**Section 6.**The State fee shall be collected from lottery operators for the issuing of a special permit (licence) in the following amount:

1) for national lotteries – EUR 14 230 for each calendar year;

2) for local lotteries – EUR 720 for each calendar year;

3) for national instant lotteries – EUR 1000 for each lottery;

4) for local instant lotteries – EUR 720 for each lottery;

5) for local one-off lotteries – EUR 35 for each lottery;

6) for interactive lotteries (licence for the operation of interactive lotteries) – EUR 10 000 for each calendar year.

The rate of the State fee for issuing a new series of instant lottery tickets (starting from the second series) shall be as follows:

1) for a national instant lottery – EUR 720;

2) for a local instant lottery – EUR 720.

[*28 September 1995; 5 August 1999; 22 November 2001; 19 September 2013; 30 November 2015; 23 November 2016*]

**Section 7.**The rate of the lotteries tax and the taxable object for lotteries (also for instant lotteries) shall be as follows:

1) 15 per cent of revenues from the sale of lottery (also instant lottery) tickets if the prize fund indicated in the lottery (also instant lottery) rules is up to 60 per cent of the revenues from the sale of lottery (also instant lottery) tickets;

2) 15 per cent of the lottery (also instant lottery) revenues which are revenues from the sale of lottery (also instant lottery) tickets from which the prizes calculated for disbursement have been deducted if the lottery fund indicated in the lottery (also instant lottery) rules exceeds 60 per cent of the revenues from the sale of lottery (also instant lottery) tickets;

3) 15 per cent of revenues from the sale of tickets of interactive lotteries (money, property, numerical games, and instant lotteries) from which the disbursed prizes have been deducted.

[*23 November 2016; 4 December 2024*]

**Section 8.**Public organisations and their associations, and religious organisations shall be released from the State fee for the issuing of a special permit (licence) and shall not be taxable with the lotteries tax if they organise the local one-off lotteries specified in the Law.

**Section 9.**The gambling tax shall not be imposed on gambling which is organised in vehicles that are engaged in international voyages if a gambling hall can only be used by registered passengers.

**Section 10.**The gambling tax shall be paid each month as one twelfth of the annual total tax rate.

The gambling tax on a game of chance via the telephone shall be paid each month according to the revenues from the operation of the game of chance via the telephone.

The gambling tax which is 15 per cent of the revenues from the operation of betting or wagering shall be paid each month according to the revenues from the operation of betting or wagering in the relevant month.

The gambling tax for gambling which is operated via telecommunications shall be paid each month from the revenues from the operation of gambling in the current month.

The lotteries tax shall be paid each month according to the revenues from the sale of tickets.

Within 15 days after the end of the reporting month, the operators of lotteries and gambling shall, through the Electronic Declaration System of the State Revenue Service, submit a lotteries and gambling tax report to the State Revenue Service on the calculated lotteries and gambling tax for the reporting month. The standard form of the report and procedures for its completion shall be determined by the Cabinet.

The lotteries and gambling tax shall be paid for the reporting month until the 23rd date of the following month by paying into the single tax account (within the meaning of the law On Taxes and Fees).

The gambling tax for bingo shall be paid each month according to the revenues from the operation of bingo.

The lotteries and gambling fee shall be paid into the State budget in the budget account indicated by the State fee administration.

A fine for violations of this Law and a late payment charge related to lotteries and gambling tax shall be paid by the operator of lotteries and gambling into the single tax account.

[*18 September 2003; 16 June 2005; 16 June 2009; 23 May 2019*]

**Section 11.**

[19 September 2013]

**Section 12.**Revenues from the lotteries and gambling fee in the amount of 100 per cent shall be transferred into the State basic budget.

Revenues from the lotteries tax for the operation of national lotteries (also instant lotteries) in the amount of 100 per cent shall be allocated to the revenues of State basic budget.

Revenues from the gambling tax for the object referred to in Section 3, Paragraph five of this Law in the amount of 100 per cent shall be allocated to the revenues of the State basic budget.

Revenues from the lotteries tax for the operation of local lotteries (also instant lotteries) and revenues from the gambling tax (except for revenues from the gambling tax for the object referred to in Section 3, Paragraph five of this Law) shall be distributed by the State Revenue Service according to Paragraphs five and six of this Section by local government budgets and allocated to the revenues of the State basic budget.

The State Revenue Service shall, within two working days after the deadline for the payment of lotteries and gambling tax specified in Section 10, Paragraph seven of this Law, distribute and allocate the tax revenues as follows:

1) revenues from the lotteries tax for the operation of local lotteries (also instant lotteries) in the amount of 100 per cent shall be transferred into the budget of the local government in the territory of which the lottery (also instant lottery) was operated;

2) revenues from the gambling tax (except for revenues from the gambling tax for the object referred to in Section 3, Paragraph five of this Law) in the amount of 5 per cent shall be transferred into the budget of the local government in the territory of which the gambling was operated but in the amount of 95 per cent shall be allocated to the revenues of the State basic budget.

When distributing the tax revenues specified in Paragraph five of this Section according to the tax payments actually made by the operators of lotteries and gambling and in accordance with the report referred to in Section 10, Paragraph six of this Law, the State Revenue Service shall allocate the paid tax amount to the respective local government only on the basis of information of such report for which the relevant payment has been made, and also taking into account the proportion expressed as percentage of the total tax amount indicated in the report that is to be allocated to the respective local government.

A fine for the violations of this Law and a late payment charge related to the lotteries and gambling tax shall be allocated by the State Revenue Service to the revenues of the State basic budget.

[*23 May 2019; 13 November 2019*]

**Section 13.**If the object taxable with the lotteries tax or gambling tax is hidden or false information has been provided, the institutions of the State Revenue Service shall, in accordance with legal acts on an uncontested basis, recover in the State basic budget the entire amount of the tax due for the object and also a fine in the amount of 100 per cent of this amount, but if the abovementioned violations are repeated within three calendar years – in the amount of 250 per cent.

[*11 November 1999*]

**Section 14.**If a capital company misses a deadline for tax payment, late charges shall be calculated for each day of delay in the amount of 5 per cent of the amount not paid in time. If the deadline is missed for more than 30 days, the institutions of the State Revenue Service shall suspend operations of lotteries and gambling by the capital company and propose to cancel the relevant licence.

If the relevant licence is cancelled, the State fee paid for the issuing thereof shall not be repaid.

[*28 September 1995; 30 November 2015*]

**Section 15.**

[1 July 2011; 14 April 2011 / See Paragraph 12 of Transitional Provisions]

**Transitional Provisions**

1. In accordance with the procedures laid down in the law On Lotteries and Gambling, the re-registration of special permits (licences) and the State fee for the issuing of a special permit (licence) referred to in Section 2 of this Law shall be paid by 31 December 1994.

2. Section 6, Clause 5 of this Law shall not apply to the undertakings (companies) which have received the special permit (licence) for the operation of local one-off lotteries until the day of coming into force of this Law, until the expiry of the validity of this permit.

[*22 November 2001*]

3. Amendments to Section 2, Paragraph one, Clause 1, Sub-clauses “b” and “c”, Sub-clauses “d” and “e”, amendments to Section 3, Paragraph one, Clause 7, Paragraphs three and four, amendments to Section 5, Paragraphs two and three, Section 10, Paragraphs three and four of this Law shall come into force on 1 January 2004.

[*18 September 2003*]

4. Section 2, Paragraph four, amendments to Section 3, Paragraph one, Clauses 8 and 9 of this Law shall come into force on 1 January 2005.

[*18 September 2003*]

5. Undertakings (companies) for whom the deadline for the re-registration of a special permit (licence) is 31 December 2003 shall pay the following State fees:

1) for the annual re-registration of a special permit (licence) – LVL 25 000;

2) for a permit (licence) for the opening of a casino – LVL 20 000;

3) for a permit (licence) for the opening of a gambling or bingo hall – LVL 1500.

[*18 September 2003*]

6. From 1 January 2004 to 1 January 2005, the State fee for a permit (licence) for the opening of a casino, gambling hall or bingo hall shall be paid before the receipt of the permit (licence).

[*18 September 2003*]

7. From 1 October 2003 to 1 January 2004, the gambling tax rate for video games and mechanical machines shall be LVL 600 for each gambling place of each machine.

[*18 September 2003*]

8. From 1 January 2004 to the day the rates referred to in Section 3, Paragraph one, Clauses 8 and 9 of this Law enter into effect, the following gambling tax rate shall be applied to video games and mechanical machines:

1) to video games and mechanical machines installed in casinos and gambling halls, LVL 720 for each gambling place of each machine;

2) to video games and mechanical machines installed outside casinos and gambling halls, LVL 1020 for each gambling place of each machine.

[*18 September 2003*]

9. When determining the amount of the State fee to be paid for the issuing of marking, the Cabinet shall. starting from 1 January 2004, provide for additional financing for the Lotteries and Gambling Supervision Inspection of the Ministry of Finance to ensure the supervision and control of the operation of lotteries and gambling by using the latest technologies and supervision and control methods.

[*18 September 2003*]

10. Amendment to Section 2, Paragraph one, Clause 1, Sub-clause “e” of this Law with regard to the determination of the State fee in the amount of LVL 3000 for a permit (licence) for the opening of a gambling hall or bingo hall shall be applied to the persons who receive, extend or re-register the special permit (licence) starting from 1 January 2006.

[*16 June 2005*]

11. Amendments to Section 3, Paragraph one, Clauses 8 and 9 of this Law with regard to the determination of tax rate for video games and mechanical machines (in the amount of LVL 1680 in casinos and gambling halls and in the amount of LVL 2280 outside casinos and gambling halls respectively) shall come into force on 1 January 2007. From 1 January to 31 December 2006, the following tax rate shall be applied to video games and mechanical machines:

1) to video games and mechanical machines installed in casinos and gambling halls, LVL 1260 for each gambling place of each machine;

2) to video games and mechanical machines installed outside casinos and gambling halls, LVL 1680 for each gambling place of each machine.

[*16 June 2005*]

12. Amendment with regard to the deletion of Section 15 of this Law shall come into force on 1 July 2011.

[*14 April 2011*]

13. A gambling operator who has received the licence to operate gambling for gaming machine games, bingo, roulette (cylindrical games), card and dice games or a licence to operate betting or wagering until 31 December 2015, shall, starting from 2016, pay the gambling fee for the re-registration of the licence to operate gambling in the amount and in accordance with the procedures laid down in Section 2 of this Law when making the annual re-registration of the abovementioned licence in accordance with the procedures laid down in the law On Gambling and Lotteries.

[*30 November 2015*]

14. A gambling operator who has received the licence for the premises of a betting or wagering shop until 31 December 2015 shall, starting from 2016, pay the gambling fee for the re-registration of the gambling premises (premises of a betting or wagering shop) licence in the amount and in accordance with the procedures laid down in Section 2 of this Law when performing the annual re-registration of the abovementioned licence in accordance with the procedures laid down in the law On Gambling and Lotteries.

[*30 November 2015*]

15. Amendment to Section 12, Paragraph five of this Law regarding its rewording shall come into force on 1 January 2021.

[*13 November 2019*]

16. Amendments to Section 3, Paragraph one, Clauses 1, 2, and 3, and Paragraphs two, three, four, and five of this Law regarding the determination of the tax rate (namely – EUR 40 440 for roulette (cylindrical game) and card and dice games, EUR 7440 for gaming machines, 18 per cent of revenues from a game of chance via the telephone and from the operation of betting or wagering, 12 per cent of revenues from the operation of bingo, and also 15 per cent of revenues from the operation of gambling which is operated via telecommunications) shall come into force on 1 January 2027.

[*4 December 2024* / *The abovementioned amendments shall be included in the wording of the Law as of 1 January 2027.*]

This Law shall come into force on 1 January 1995.

This Law has been adopted by the *Saeima* on 16 June 1994.

President G. Ulmanis

Rīga, 2 July 1994