
CHAMBERS GLOBAL PRACTICE GUIDES

Gaming Law 2025

Definitive global law guides offering
comparative analysis from top-ranked lawyers

Romania: Law and Practice & Trends and Developments

Cosmina Maria Simion, Alina Tace and Petruş Partene
WH Simion & Partners



ROMANIA



Law and Practice

Contributed by:

Cosmina Maria Simion, Alina Tace and Petruș Partene
WH Simion & Partners

Contents

1. Introduction p.4

1.1 Current Outlook and Recent Changes p.4

2. Jurisdictional Overview p.4

2.1 Online Gambling p.4

2.2 Land-Based Gambling p.5

3. Legislative Framework p.6

3.1 Key Legislation p.6

3.2 Definition of Gambling p.7

3.3 Definition of Land-Based Gambling p.7

3.4 Definition of Online Gambling p.7

3.5 Key Offences p.7

3.6 Penalties for Unlawful Gambling p.8

4. Licensing and Regulatory Framework p.8

4.1 Regulatory Authority p.8

4.2 Regulatory Approach p.8

4.3 Types of Licences p.8

4.4 Availability of Licences p.8

4.5 Duration of Licences p.8

4.6 Application Requirements p.8

4.7 Application Timing p.10

4.8 Application Fees p.10

4.9 Ongoing Annual Fees p.10

4.10 Personal Licensing p.11

5. Land-Based Gambling p.11

5.1 Premises Licensing p.11

6. Online Gambling p.12

6.1 B2C Licences p.12

6.2 B2B Licences (Suppliers, Software, Etc) p.12

6.3 Affiliates p.12

6.4 White Labels p.12

6.5 Technical Measures p.12

7. Responsible Gambling (RG), Also Known as Safer Gambling (SG) p.12

7.1 RG Requirements p.12

7.2 Gambling Management Tools p.13

8. Anti-Money Laundering (AML) p.13

8.1 AML Legislation p.13

8.2 AML Requirements p.13

9. Advertising p.13

9.1 Regulatory/Supervisory Agency p.13

9.2 Definition of Advertising p.14

9.3 Key Legal, Regulatory and Licensing Provisions p.14

9.4 Restrictions on Advertising p.14

9.5 Sanctions/Penalties p.14

10. Acquisitions and Changes of Control p.14

10.1 Disclosure Requirements p.14

10.2 Change of Corporate Control Triggers p.14

10.3 Passive Investor Requirements p.14

11. Enforcement p.14

11.1 Powers p.14

11.2 Sanctions p.15

11.3 Financial Penalties p.15

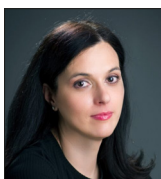
12. Tax p.15

12.1 Tax Rate by Sector p.15

WH Simion & Partners is an alliance between the Romanian law firm Simion & Partners and WH Partners. This strategic partnership enhances the capacity to provide comprehensive legal services, combining in-depth knowledge of the gambling industry with the extensive resources and expertise required to handle complex transactional work and dispute resolution. WH Simion & Partners takes a forward-looking and

creative approach. The firm is committed to finding innovative solutions to the most challenging legal issues. Its team excels at thinking outside the box, ensuring that it delivers cutting-edge legal strategies that align with clients' business objectives. This ingenuity, coupled with robust legal acumen, positions it as a recognised presence in the gaming and gambling sectors.

Authors



Cosmina Maria Simion is the managing partner at WH Simion & Partners. Cosmina is a corporate, regulatory, technology, and IP lawyer with more than 25 years of professional experience and expertise

in various industries, particularly in the media and entertainment, online, and gambling industries. Cosmina has a history as a “practice crafter” and combines strong advisory expertise acquired during her co-ordination roles in leading private law firms with a specific approach built during her in-house role at a US group that was a leader in the CEE media sector. Cosmina is noted as a leading individual in the gaming field and is a general member and the executive vice-president of IMGL.



Alina Tace is a partner at WH Simion & Partners who specialises in all legal and regulatory matters related to the organisation and operation of gambling activities (both B2C and B2B in the land-based and online

sectors). She is well-versed in advising clients across the entire spectrum of licensing, compliance, enforcement and interpretation of gaming legislation, business operations and dealings with regulators, and, owing to her multi-jurisdictional approach, clients are able to avoid duplication of legal efforts. She also has substantial experience in intellectual property, AML, general commercial and corporate, consumer protection, and advertising and media work.



Petruş Partene is a managing associate in the gaming and gambling regulatory practice at WH Simion & Partners. He advises leading operators and suppliers across the industry, guiding them through

licensing procedures and day-to-day compliance, and representing clients before the Romanian gambling regulator and other authorities. His expertise spans online gambling, advertising restrictions and consumer protection. Petruş works extensively on data protection, intellectual property, and technology-driven commercial matters. He holds the CIPP/E certification from the IAPP and is an active AIJA member, contributing to initiatives on digital regulation, data privacy, and emerging technologies at the intersection of law and tech.

WH Simion & Partners

10A-10B Intrarea Chefalului Street
Bricklofts, 1st Floor
Bucharest 020333
Romania

Tel: +40 314 206 225
Fax: +40 314 206 225
Email: office@whsimionpartners.ro
Web: www.whpartners.eu

WHSIMION & PARTNERS

1. Introduction

1.1 Current Outlook and Recent Changes

The Romanian regulatory framework for gaming was reformed in 2015–16. This created a gambling market that can be generally characterised as robust in both its land-based and online sectors. The COVID-19 crisis has had a severe impact on the land-based gambling industry, which has faced continuous restrictions.

The year 2022 was one of legislative inflation affecting the gambling industry from various (and, in some cases, unexpected) angles, with the most notable changes being the adoption in January 2022 of the AML Instructions applicable to the gambling sector, the increase in gambling taxes and the introduction of new obligations for Class 2 licensees (such as the notification of any changes made to the initial licensing documentation on the basis of which the Class 2 licence had been granted). The trend of legislative inflation continued in 2023. Significant changes were made to the primary gambling legislation on 6 October 2023, which had a noteworthy impact on the operation of games of chance both in the land-based and online sectors, where the fees applicable in the sector were yet again increased (not even a year after their last increase).

The year 2024 was marked by two rounds of modifications to the primary gambling legislation. The first one, on 28 April 2024, mainly affected land-based gaming through limiting the operation of slot-machine premises to towns with a population of at least 15,000 inhabitants. The second modification, of 28 June 2024, added more details to this limitation by describ-

ing the measures which can be taken by the regulator and by operators.

The year 2025 was another one of regulatory upheaval. Through Law 141/2025 (enacted on 28 July 2025), authorisation fees for gambling operators were substantially increased, while new reporting obligations were introduced for B2B suppliers. The stated rationale behind these amendments was twofold: addressing budgetary constraints by boosting tax revenues, and strengthening the fight against the black market. In this respect, specific categories of B2B operator (eg, software providers, platform providers and payment processors) are now required to block any attempts to access their services from Romania when such access is made via unlicensed online operators. In addition, Law 141/2025 introduced enhanced traceability requirements for land-based gaming equipment.

2. Jurisdictional Overview

2.1 Online Gambling

Where the following sectors are described as permitted, this means that the respective game or games of chance is/are permitted subject to obtaining the necessary licence and authorisation.

Betting

Betting activities are permitted under Romanian law, and the gambling legislation expressly regulates three types of online betting:

- fixed-odds betting;
- exchange betting; and

- mutual (pari-mutuel) betting.

Online bingo is permitted and the online bingo licence also covers keno games.

Casinos

Online casinos are permitted and the casino licence also covers online poker and online slot-machine gaming.

Lotteries

Online lottery games are restricted since this category falls under the monopoly of the Romanian National Lottery.

Fantasy Sports

Fantasy sports are not expressly regulated under Romanian gambling legislation. If this activity does not fulfil the mandatory conditions of gambling (see **3.2 Definition of Gambling**), then fantasy sports should fall outside the purview of the gambling legal framework.

Social Gaming

Social gaming is not expressly regulated under Romanian gambling legislation. If this activity does not fulfil the mandatory conditions of gambling (see **3.2 Definition of Gambling**), then social gaming should fall outside the purview of the gambling legal framework.

Poker

Online poker is permitted and is included in the category of online casino games.

Other Relevant Sectors

Tombola/raffles

Tombola games are regulated under Romanian legislation as an express category of land-based gambling and the licensing regime was updated in 2022.

Any other types of games of chance

This generic category includes any product that fulfils the cumulative conditions of games of chance and is not expressly defined by the gambling regulation. The legal regime for such unregulated products will be established by the local regulator based on the game rules and description presented by the organiser.

2.2 Land-Based Gambling

Where the following sectors are described as permitted, this means that the respective categories of games of chance are permitted, subject to obtaining the necessary license and authorisation(s).

Betting

Betting activities are permitted under Romanian law, and the gambling legislation expressly regulates three types of land-based betting:

- fixed-odds betting;
- exchange betting; and
- mutual (pari-mutuel) betting.

Poker

Poker is permitted under Romanian law and the gambling legislation expressly regulates land-based poker clubs.

Bingo

Bingo is permitted, with Romanian legislation regulating two types of land-based bingo games: bingo performed in specialised bingo halls and bingo organised via television networks.

Casinos

Casinos are permitted in Romania, with the gambling legislation regulating in detail the regime for land-based casino licensing.

Gaming Machines

Gaming machines are permitted in Romania. Following the amendments to the primary gambling legislation which entered into force on 6 October 2023, the legislation now regulates only two categories of slot-machine gaming:

- slot machines with unlimited stakes and winnings; and
- video lottery terminals (VLTs).

Electronic devices awarding winnings with limited risk were removed from the primary gambling legislation.

The amendments that have been in force since 28 April 2024, which were further modified by the changes of 28 June 2024, limit the operation of land-based prem-

ises that are equipped with slot-machines to localities with a population of 15,000 inhabitants or more.

Lotteries

Land-based lottery games are restricted since this category falls under the monopoly of the Romanian National Lottery.

Other Relevant Sectors

Tombola/raffles

Tombola games are regulated under Romanian legislation as an express category of land-based gambling and the licensing regime for these was updated in 2022.

Temporary games

Land-based casino games that take place in tourist resorts or on leisure craft qualify as temporary games of chance and are subject to a special temporary licence and authorisation, valid for a period of three months. Following amendments to the primary gambling legislation that entered into force on 6 October 2023, slot-machine games with unlimited stakes and winnings and land-based bingo no longer qualify for operation under a temporary licence and authorisation.

Poker festivals are a distinct category of temporary game defined by law as temporary events organised in tourist resorts or other locations, and consisting of poker tournaments performed exclusively between the participants.

Any other types of games of chance

This generic category includes any product that fulfils the cumulative conditions to qualify as a game of chance and is not expressly defined by the gambling regulation. The legal regime for such unregulated products will be established by the local regulator based on the game rules and description presented by the organiser.

3. Legislative Framework

3.1 Key Legislation

The conditions under which the organisation and operation of games of chance are permitted in Romania are outlined in the following normative acts:

- Government Emergency Ordinance 77/2009 on the organisation and operation of games of chance (GEO 77/2009);
- Government Decision 111/2016 for the approval of the methodological norms for the implementation of Government Emergency Ordinance 77/2009 on the organisation and operation of games of chance (GD 111/2016);
- Government Emergency Ordinance 20/2013 on the establishment, organisation and functioning of the National Gambling Office (*Oficiul Național pentru Jocuri de Noroc*, or ONJN); and
- Government Decision 298/2013 on the organisation and functioning of the ONJN.

Gambling activities are also regulated by means of instructions, orders or decisions issued by the ONJN in relation to various aspects of gambling activity, such as:

- the certification of online gambling platforms;
- interconnection protocols and reporting requirements for slot machines;
- significant changes in the licensing data that are required to be notified to the ONJN;
- procedure applicable to self-exclusion requests; and
- reporting of the revenues obtained by both land-based and online operators.

Moreover, certain requirements in the AML field are also applicable to gambling activities, and were initially contained in Law 129/2019, which implements the Fourth and Fifth AML Directives. At the end of 2021, the gambling regulator issued the sectoral norms/instructions clarifying how the AML regime must be implemented specifically in the field of gambling. These came into force in January 2022.

3.2 Definition of Gambling

Gambling is defined by GEO 77/2009 as an activity that has the following cumulative characteristics:

- a participation fee;
- the random selection of results on which the game is based;
- monetary winnings; and
- a public offering.

3.3 Definition of Land-Based Gambling

Land-based gambling activities are defined as all games of chance – irrespective of whether or not they are expressly regulated by GEO 77/2009 – that:

- fulfil the legal conditions applicable to a game of chance;
- are performed through gaming means installed in Romania; and
- are not transmitted or performed through any kind of communication system (internet, landline or mobile telephone, or any other transmission system).

3.4 Definition of Online Gambling

Online gambling activities are defined as all games of chance – irrespective of whether or not they are expressly regulated by GEO 77/2009 – that:

- fulfil the legal conditions applicable to a game of chance; and
- are performed through communication systems of any kind (internet, landline or mobile telephone, or any other transmission system).

3.5 Key Offences

In principle, failure to observe the legal requirements in the field of gambling may lead to civil, administrative or criminal sanctions.

Administrative Liability

By way of example, administrative liability may be triggered when:

- the gambling organiser, without a distinction being made between land-based and online activities, does not pay the participants the winnings obtained from their gambling within three business

days, provided that the conditions imposed on the participant in relation to the proof of winnings are fulfilled; or

- the gambling organiser or the B2B provider, without a distinction being made between land-based and online activities, fails to notify the ONJN, within a certain deadline, about any modifications that have occurred to the data on the basis of which the licence and authorisation were granted.

Failure by a gambling organiser to comply with the legal requirements can also lead to the suspension or revocation of its licence by the ONJN.

Criminal Liability

Operating games of chance without the required licence and authorisation constitutes a criminal offence. Criminal liability may also be triggered when the following gaming products are offered to players:

- fraudulent games of chance;
- games of chance transmitted through radio channels or through similar means;
- games of chance based on the results of clandestine competitions, such as dog fighting, which is expressly forbidden by Romanian legislation, or illegal car racing;
- clandestine games of chance, where the results of the game are influenced by the skill of the person operating the game for the purpose of obtaining revenue, rather than being random; and
- competition games with winnings of any type – offered through telephone lines or other communication systems, television or radio – where the granting of prizes is based solely on the accuracy of the answers provided to general questions, which involve a participation fee.

Liability for Participants

With respect to the participants in games of chance, according to GEO 77/2009, any individual in Romania who participates in online gambling operated by an unlicensed or unauthorised operator will face administrative fines ranging from RON5,000 to RON10,000, thus triggering the administrative (but not criminal) liability of the player.

3.6 Penalties for Unlawful Gambling

Operating games of chance without having been granted the required licence and authorisation constitutes a criminal offence and shall be punished with a term of imprisonment from one month to one year, or with a fine. Additional sanctions applicable for the criminal offence of unlicensed gambling are that the gambling operator will be dissolved, and the amounts derived from the unlawful activity will be confiscated.

4. Licensing and Regulatory Framework

4.1 Regulatory Authority

The public authority competent to supervise the Romanian gambling market is the ONJN, a specialised body of the central public administration subordinated to the Romanian Ministry of Finance, which has enforcement prerogatives and is also competent to grant licences and authorisations.

4.2 Regulatory Approach

The new legal framework for gambling activities was created in 2015–16, when several pieces of legislation regulating the performance of gambling in Romania were enacted. The ONJN has issued licences and authorisations by applying the new legislation rather literally, so one may argue that the authority's approach in terms of regulation is quite prescriptive.

4.3 Types of Licences

Romanian legislation regulates the following types of licences.

- Class 1 licence and related authorisation(s) – these are the permits that must be obtained by a B2C operator in order to offer gambling services on the Romanian market (irrespective of whether this relates to land-based or online gambling).
- Class 2 licence – this licence is required for B2B providers, specialising in the gambling industry, that supply products/services to B2C operators licensed in Romania. The categories of B2B suppliers to which the ONJN has issued Class 2 licences are as follows:
 - (a) manufacturers, distributors and other entities performing activities with gaming qualities or

gaming components (note that this type of Class 2 licence is relevant for the land-based sector);

- (b) software providers;
 - (c) providers of platform management and hosting services;
 - (d) providers of live casino streaming services;
 - (e) certification laboratories, auditors and conformity assessment bodies;
 - (f) payment processors; and
 - (g) marketing affiliates.
- Class 3 licence – this licence is granted by benefit of law to the Romanian National Lottery, which has a legal monopoly over the organisation of land-based and online lottery games.

4.4 Availability of Licences

Class 1 and Class 2 licences are readily available, provided that the respective B2C or B2B operators meet the applicable licensing requirements. The Class 3 licence is granted only to the Romanian National Lottery.

4.5 Duration of Licences

The Class 1 licence is valid for ten years and may be renewed for identical periods of time, while the authorisation is generally granted for one year and must be renewed/prolonged on an annual basis (with the exception of the authorisation for land-based temporary games, which is valid for three months and can be renewed).

The Class 2 licence is also valid for ten years, subject to the payment of the annual licence fee within the applicable deadline.

4.6 Application Requirements

As a core rule, only operators based in Romania – or by exemption in the EU, European Economic Area (EEA) or Swiss Confederation – may apply for a B2C licence and authorisation. Should the operator be based in the EU, EEA or Swiss Confederation, the company must register a permanent establishment for tax purposes in Romania as a requirement for obtaining the licence and authorisation.

The 2024 amendments to the Romanian gambling legislation introduced an express prohibition against

agreements which would, explicitly or in disguise, allow an entity not licensed under gambling legislation to carry out gambling activities. Non-compliance with this provision is sanctioned with a fine of RON150,000–200,000 and the seizure of all sums derived from the infringing activity. The intention being to control white label agreements.

Licensing Process for Land-Based Gambling

In order to perform land-based gambling activities, a gambling operator must obtain a Class 1 licence and one (or more) authorisations. While the licensing procedure is not product-specific, authorisation must be obtained for each specific type of gambling activity intended to be performed.

Obtaining a licence

In order to obtain the licence, the operator must submit an application request along with several corporate and operational documents related to the legal entity itself, as well as its directors and shareholders. Such documentation includes criminal record checks for each director and shareholder, and affidavits given by the director(s) disclosing, among other aspects, the ultimate beneficial owner of the company (a 25% shareholding being the relevant threshold for an ultimate beneficial owner).

Obtaining authorisation

The authorisation can be obtained by an operator that has previously been granted a Class 1 licence. The regulation allows an operator to submit licence and authorisation applications at the same time, provided that the necessary conditions are fulfilled for each of these. The conditions for obtaining the authorisation vary in accordance with the type of gambling activity sought to be performed, and refer to operational aspects (eg, the game rules for each game offered to the players and the configuration of the gambling premises) and technical requirements (eg, the certification of the gambling equipment or the development of the reporting solution to the ONJN of the aggregated financial and operational data).

Licensing Process for Online Gambling

To a certain extent, the licensing and authorisation requirements for land-based gambling also apply to online activities; the observations mentioned above

regarding the documentation for directors and shareholders are also applicable in connection with an online licence.

However, while authorisation must be obtained for each type of activity (or machine, as the case may be) in land-based gambling, in the case of online gambling, only one authorisation needs to be obtained for all the activities conducted on the same gambling platform, which can be connected to one or several internet domain names.

Technical and operational requirements

Other particular conditions applicable to an operator applying for a licence and authorisation to perform online gambling relate mainly to technical and operational requirements.

Thus, the applicant is required to have its entire IT system audited by a specialised testing laboratory that holds a Class 2 licence, while the gambling software must be certified by a Class 2-licensed certifier, as must the random number generator and return-to-player percentage for each game. In terms of the necessary infrastructure, if the main gaming server is not located in Romania, the operator must establish safe and mirror servers in Romania in order for the ONJN to be able to monitor the activity related to the Romanian market and verify any incidents that occur. In brief, while the safe server stores a rough replica of the data from the gaming server, the mirror server must contain centralised reports summarising the daily activity and financial results obtained by the operator.

The rendering of services, directly or indirectly, in relation to activities in connection with gambling, to entities that do not hold Class 1 licences issued by the ONJN, and that permit access to gambling activities by participants that access the game platform from the territory of Romania and/or participants that do not have fiscal residency in a different state is prohibited. Operators holding Class 2 licences issued by the ONJN have the obligation to implement any technical measures available to prevent and combat access for the participants to gambling activities by infringing the provisions of the present article.

On the operational side, among other requirements, operators that are not Romania-based companies are required to appoint a Romanian legal or natural person to act as their authorised representative before the Romanian state authorities.

4.7 Application Timing

In accordance with the regulation, the complete licensing documentation must be submitted to the regulator at least nine business days before the ONJN Supervisory Committee's meeting. The Supervisory Committee is the body within the ONJN that approves licence applications during its periodic meetings, which are generally organised twice a month.

Pursuant to GEO 77/2009, licence applications will be resolved within 30 days from the date of submission of the complete documentation. However, considering that the ONJN has the competence to request any additional documents or information deemed necessary, in practice the licensing and authorisation procedure generally exceeds the initial 30-day timeframe provided by the law.

4.8 Application Fees

The legislative framework imposes the obligation to pay an administrative fee of EUR600 for the review of the licensing documentation and EUR250 for the review of authorisation documentation for land-based games of chance.

For an online licence, the applicant is required to pay an administrative fee of EUR3,500 for the review of the licensing documentation.

Both land-based and online operators are also required to pay a EUR10,500 fee for the issuance of the licence.

Furthermore, the application for a Class 2 licence is subject to payment of an administrative fee of EUR10,500 for the issuance of such licence.

4.9 Ongoing Annual Fees

Annual Fees for Land-Based Gambling

In the case of land-based gambling, licensed operators are required to pay an annual licence tax in the form of a flat fee of a specific amount, depending on

the type of land-based games operated. The licence tax may range from EUR15,000 per year for bingo games, to EUR200,000 per year for fixed-odds betting.

Land-based operators must also pay an annual authorisation tax, which is calculated by reference to the following criteria.

- Operator's revenue – in the case of betting activities the authorisation tax represents 25% of the operator's revenue (for fixed-odds betting, mutual betting and counterpart betting), while for bingo broadcast on television the authorisation tax represents 23% of the operator's revenue, but for all types of games this tax can be no less than a specific amount depending on the type of game (EUR240,000 for fixed-odds betting and EUR150,000 for bingo on television).
- Number of locations/gaming means – land-based casinos incur an authorisation tax of EUR70,000 per table (in Bucharest) or EUR40,000 per table (outside Bucharest), and each slot machine with unlimited winnings requires an authorisation tax of EUR6,000. For bingo performed in gaming halls, the operator is bound to pay an authorisation tax of EUR7,500 per location plus 5% of the value of the printed cards mandatorily purchased from the Romanian National Printing House.

The legislation also imposes certain special taxes for the following categories of land-based gambling:

- an entry fee for casinos (RON50) and poker clubs (RON30); and
- a vice tax for unlimited-winnings slot machines and video-lottery machines of EUR1,000 per post (terminal) per year.

As a separate payment obligation, organisers of land-based games of chance are required to pay a responsible gambling contribution which has been increased as of 6 October 2023 from a flat fee of EUR1,000 per year for all types of land-based games of chance to a separate mechanism where the responsible gambling contribution is determined based on the type of game of chance in question. In this sense, by way of example, the responsible gambling contribution for

fixed-odds betting is now set to EUR200,000, while mutual betting requires the payment of a responsible gambling fee of EUR50,000.

Annual Fees for Online Gambling

An operator of online gambling must pay an annual licence tax of EUR300,000 per year, irrespective of the annual turnover (previously, the annual licence tax was calculated by reference to the operator's turnover, ranging from EUR15,600 per year to EUR312,000 per year).

The authorisation tax for online gambling is also paid on an annual basis and amounts to 30% of the income obtained from gambling activities (gross gaming revenue, or GGR), but cannot be less than EUR480,000 per year.

Online licensed operators are also required to pay an annual responsible gambling contribution of EUR500,000.

For the analysis of the documentation related to the integration or recertification of new online games, gambling operators must pay a new administrative tax of EUR250 per approval request (regardless of the number of games submitted for approval through the request) submitted to the gambling regulator.

Taxes for Licensed B2B Providers

B2B providers holding a Class 2 licence are obliged to pay an annual licence tax of EUR20,000 per licence and also a responsible gambling contribution of EUR15,000. The law simply stipulates that the contribution is EUR15,000, but in practice, the regulator imposes this contribution for each Class 2 licence held by the B2B supplier.

4.10 Personal Licensing

There is no personal authorisations and licensing regime applicable in Romania at the moment.

5. Land-Based Gambling

5.1 Premises Licensing

Pursuant to GEO 77/2009 and GD 111/2016, land-based gambling activities may be operated only in specialised locations, as outlined below.

Casinos

Casinos are the specialised locations used for the operation of games of chance characteristic to casinos. The surface area and structure of casinos must enable the installation of gaming equipment and other technical devices needed to carry out the specific activity, and they must be located in buildings intended for use as business premises or in hotels with a minimum three-star rating. Casinos are subject to minimal legal requirements with regard to the location of the premises, surface and safety equipment.

Betting Agencies

Betting agencies are the specialised locations for betting activities in which at least one dependent (fixed-odds) betting terminal is operated and that cumulatively meet several conditions in terms of minimum surface area, mandatory equipment, etc.

Locations for Operation of Slot Machines

All premises used for the operation of slot-machine gaming, irrespective of the type of slot machine, are subject to certain restrictions in relation to the advertising of the premises, as follows:

- organisers must prevent viewing of the activities carried out within the respective premises; and
- organisers may not suggest gambling activities by using images, text or other symbols.

Locations for Operation of Bingo Games

Pursuant to GD 111/2016, bingo games performed in specialised gaming halls may only take place in locations within specialised premises or business premises that are registered as the organiser's main or secondary office and that meet a set of mandatory conditions in relation to logistics and organisation: sufficient electric lighting, air-conditioning, a sound system, safety-related requirements, a back-up electrical circuit, etc.

6. Online Gambling

6.1 B2C Licences

An online B2C licence allows an operator to offer the products/activities covered by the respective licence on a Romanian platform. The Romanian platform covers all players with Romanian IP addresses as well as all Romanian citizens who do not have a fiscal residence in a foreign jurisdiction.

6.2 B2B Licences (Suppliers, Software, Etc)

A B2B licence allows a licensed supplier to perform the activities covered by the respective licence in Romania. As a particularity of Romanian legislation, B2B licences are not granted for specific products (such as a specific set of games or gambling platforms) but refer to generic B2B activities (eg, “production and distribution of gambling software” or “provision of hosting facilities”).

6.3 Affiliates

Affiliates wishing to operate in the Romanian market are required to obtain a specific Class 2 licence from the ONJN. The regulation defines an affiliate as any natural or legal person who obtains revenues on the basis of a contract concluded with a B2C online operator as a result of participation in gambling by players redirected by the affiliate onto the website/platform of the B2C operator.

Besides the general obligation to pay the annual licence fee and responsible gambling contribution, licensed affiliates also have an express legal obligation to send all affiliation contracts concluded with B2C operators to the ONJN.

6.4 White Labels

Romanian gambling legislation does not specifically regulate the possibility of using white-label providers.

6.5 Technical Measures

The primary tool to prevent unlicensed gambling activities is the “blacklist” of unlicensed gambling websites, which is managed by the ONJN and currently comprises more than 1,600 internet domain names. The legislation sets forth that ISPs and all service suppliers for the gambling industry, including payment processors, are bound to comply with the decisions taken

by the regulator in relation to unlicensed websites. Specific reference is made to ISPs, which are required to ban access to the blacklisted websites (as well as to those websites promoting unlicensed gambling) under the threat of a fine ranging from RON50,000 to RON100,000.

In addition, as a rule, B2B-licensed operators are prohibited from providing services to unlicensed B2C operators that target the Romanian market, whether by offering content in Romanian, accepting deposits in Romanian leu or other currencies (including crypto), or allowing access from Romania or by Romanian citizens without foreign tax residency. They are also forbidden from working with entities or domains on the ONJN blacklist or with operators that allow access from Romanian IP addresses without holding a Class I license and ONJN authorisation. In addition, B2B operators holding a Class II license for software, platform, or payment services must implement technical measures to detect the true location of players, prepare reports identifying access by Romanian players or those using Romanian IP addresses, and provide these reports upon ONJN request. If unlicensed Class I operators are found to allow Romanian players access, such B2B entities must restrict access, notify the operator to remedy the issue, and submit to the ONJN a monthly report (by the 10th day of the following month) detailing the number of blocked players and the domains, platforms, or apps through which access was attempted.

7. Responsible Gambling (RG), Also Known as Safer Gambling (SG)

7.1 RG Requirements

The gambling regulatory framework is focused on protecting minors and preventing their access to gambling, as well as ensuring the integrity and transparency of gambling activities and maintaining a fair game system that is constantly supervised.

All entities that are involved in the gambling industry and hold a licence granted by the Romanian regulator (both land-based and online operators, as well as licensed B2B providers) are required, pursuant to GEO 77/2009, to pay an annual responsible gambling

contribution to a public body, the main purpose of which is to finance programmes and activities aimed at ensuring a responsible gambling environment and preventing gambling addiction.

7.2 Gambling Management Tools

Regarding online gambling, the legislation specifically provides that the platforms must be designed to enable responsible gambling functions, such as:

- the setting of daily, weekly or monthly deposit limits; or
- the possibility of players permanently or temporarily self-excluding from gambling.

Furthermore, the platform must also have a “reality-check” feature embedded in it, in the form of a warning message posted automatically every 60 minutes, which must inform the player about the amount of time spent gambling.

Online operators are also obliged to inform a player who has opted to self-exclude about the possibility of receiving counselling and treatment for gambling addiction in a treatment centre.

In October 2023, the government emergency ordinance amending the primary gambling legislation introduced a new provision stating that the registry of self-excluded and undesirable persons will be held by the ONJN, while operators will have real-time access to such registry. However, obligations to implement self-exclusion based on such registry are currently (October 2025) in force only for the land-based operators.

8. Anti-Money Laundering (AML)

8.1 AML Legislation

Romania has implemented the EU’s Fourth and Fifth AML Directives, through Law 129/2019. At the end of 2021, after considerable delay, the gambling regulator issued the sectoral norms/instructions clarifying how the AML regime must be implemented in the field of gambling, and these came into force in January 2022.

The AML Instructions brought clarifications regarding the subjects of the AML regime, which applies to all operators licensed in Romania, irrespective of their country of incorporation.

Furthermore, the AML Instructions provide particular obligations for licensed operators in the field of gambling, as well as extensive requirements to conduct risk management, to perform standard or enhanced KYC in certain scenarios, to implement data retention obligations, to report mechanisms to the AML authority, or to appoint and train personnel qualified in the area of AML (Money Laundering Reporting Officers, or MLROs).

Excessive Obligations

However, while clarifying certain aspects that are characteristic to the gambling sector, the AML Instructions have introduced certain excessive or unclear obligations, such as an operator’s obligation to perform a due diligence process (including the identification of the ultimate beneficial owner), not only for customers/players, but also for each and every business supplier. This requirement may be considered excessive since the AML law itself does not specifically impose this obligation.

8.2 AML Requirements

The AML legislation imposes various obligations, such as:

- specific customer due diligence;
- reporting of suspicious transactions;
- risk assessments;
- implementation of AML policies; and
- record-keeping in a specific format.

9. Advertising

9.1 Regulatory/Supervisory Agency

The observance of the advertising regime for gambling activities is primarily supervised by the ONJN. The National Audio-Visual Council and the National Authority for Consumer Protection can also technically supervise certain aspects of gambling advertising, depending on the situation.

9.2 Definition of Advertising

In accordance with Law 158/2008, advertising is defined as any form of presentation of a trade, business, craft or profession, with the purpose of promoting the sale of goods or services, including immovable goods, rights or obligations.

9.3 Key Legal, Regulatory and Licensing Provisions

Pursuant to GD 111/2016, any advertising of gambling activities must be performed in accordance with the legal principles in terms of the protection of minors and responsible gambling. Advertising materials cannot be placed within or on the boundaries of educational, religious or social-cultural premises, and must depict, in a visible manner:

- minors' interdiction from participating in gambling, shown through visual signs;
- the series and number of the gambling licence; and
- the ONJN logo.

9.4 Restrictions on Advertising

The most notable restrictions in terms of advertising are that:

- the advertising of bonuses offered by online operators may be shown only on limited channels (namely, on the operator's website, on the websites of its licensed affiliates or via e-messages sent to active players who have opted in to receive this type of commercial communication);
- based on the updated Audiovisual Code which entered into force mid-2025, TV advertising of gambling may be shown only between 11pm and 6am, except for betting activities, which may be promoted during live sports events; and
- outdoor advertising is limited to a maximum dimension of 35 square metre of billboards/advertising material.

Starting 7 October 2025, the broadcasting of gambling advertising featuring public, cultural, scientific, or sports personalities, as well as other individuals who, due to their online notoriety, may encourage participation in such games, is prohibited.

9.5 Sanctions/Penalties

The sanctions for infringing the advertising regime for gambling activities start with administrative fines and can theoretically lead up to the suspension or revocation of the licence.

10. Acquisitions and Changes of Control

10.1 Disclosure Requirements

In accordance with changes to Romania's gambling legislation in July 2022, both B2C operators and B2B providers that hold a Class 2 licence in Romania are required to notify the gambling regulator should there be significant changes to the initial information on the basis of which the licence and authorisation were granted. The meaning of the term "significant changes" has been established through Order 33/2025 issued by the ONJN President. Change of the company's name, registered address, shareholders, directors or ultimate beneficial owner are among the "significant changes" that trigger the notification requirements.

10.2 Change of Corporate Control Triggers

Under Order 33/2025, any changes of the licensed entity shareholders or changes in the structure of the licensed entity's share capital needs to be notified to the ONJN.

10.3 Passive Investor Requirements

Romanian gambling legislation does not list any explicit requirements in relation to passive investors in acquisitions or changes of control. The applicable obligations (if any) are to be determined on a case-by-case basis.

11. Enforcement

11.1 Powers

Depending on the type and severity of the breach, the ONJN has the power to suspend, revoke or even cancel gambling licences. Furthermore, the gambling regulator also has the competence to apply administrative fines if an operator infringes the licensing and authorisation conditions.

If a breach committed by an operator represents a criminal offence, the ONJN is legally obliged to refer the case to the relevant criminal investigatory bodies.

11.2 Sanctions

Sanctions are enforced either directly by the ONJN (in the case of a suspension, revocation or cancellation of the licence or other regulatory breaches) or in co-operation with other public authorities (eg, the tax authority or the police).

Since 2015, when the regulatory framework was reformed, there have been several notable cases where the ONJN has suspended or revoked both land-based and online licences, and even cancelled two interim online licences.

11.3 Financial Penalties

Financial penalties are generally enforced through the co-operation of the Romanian gambling regulator with the fiscal authorities. The law stipulates a certain range for pecuniary penalties, but technically the gambling office has the power to individualise a sanction.

In addition, it must be noted that all licensed operators are required to post a guarantee as security against the risk of non-payment of their tax obligations to the state. If an operator fails to pay the applicable taxes, the authorities are entitled to enforce the respective guarantee.

12. Tax

12.1 Tax Rate by Sector

Land-Based Gambling Operations

In accordance with the gambling regulation, land-based gambling operations entail a physical presence in Romania. Thus, operators holding a land-based licence are established as Romanian companies and, as a result, they become subject to the general corporate tax provided by Romanian fiscal legislation. At the time of writing (October 2025), the general corporate tax is established as a 16% profit tax.

Exceptionally, for operators of land-based casinos only, if the profit tax deriving from this activity does not exceed 5% of the revenues, the respective casino

operator is subject to corporate tax capped at 5% of total revenues (turnover, not GGR).

Online Gambling Operations

In the case of online gambling operations, the fiscal regime may differ depending on the jurisdiction of incorporation. However, as per the amendments to the primary gambling legislation from October 2023, obtaining a licence for a company located in the EU, EEA or Swiss Confederation requires the registration of a permanent establishment for tax purposes in Romania. Thus, any company established in an EU or EEA member state (or under the Swiss Confederation) may apply for a licence in Romania subject to having registered a permanent establishment in Romania. At the time of writing (October 2025), most operators holding an online licence in Romania are incorporated outside Romania, in other EU jurisdictions.

As such, an operator holding an online licence in Romania as a foreign company and having a permanent establishment for tax purposes in Romania will be subject to corporate tax in Romania for those of its activities that are linked to the Romanian market.

The tax regime and rules/distinctions summarised above do not apply to B2B providers holding a Class 2 licence in Romania. For these entities, there is no requirement to register a permanent establishment for tax purposes in Romania. Thus, the applicable fiscal regime will depend on the jurisdiction of incorporation.

Taxation of Players

The following player taxation rates apply, starting 28 July 2025:

- 4% (on winnings up to RON10,000),
- RON400 + 20% of winnings that exceed RON10,000 (for amounts over RON10,000 up to RON66,750), and
- RON11,750 + 40% of winnings that exceed RON66,750 (for amounts over RON66,750).

It is worth pointing out that in the case of online gambling the Fiscal Code already imposes a withholding tax mechanism applicable whenever the player makes a transfer from their game account to their bank account (or other withdrawal method). Hence,

at each withdrawal from the online platform, operators must apply the taxation thresholds listed above.

It is also worth noting that for certain categories of land-based gambling (ie, casinos, slot-machine halls, scratch cards organised by the National Lottery and poker clubs) players still benefit from a tax exemption that is applicable for revenues that do not exceed RON66,750 (which is approximately EUR13,350).

National Cultural Fund Tax

In addition to the above, the law adopted by the Romanian parliament in November 2022, amending the legislation in the field of cultural activities, introduced a new payment obligation in the form of a contribution to the National Cultural Fund. This contribution amounts to 0.5% of the “revenues” obtained by “economic operators in the field of gambling”. Thus, the obligation applies to B2C organisers and the 0.5% applies to the value of the GGR.

Trends and Developments

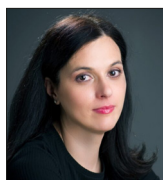
Contributed by:

Cosmina Maria Simion, Alina Tace and Petruş Partene
WH Simion & Partners

WH Simion & Partners is an alliance between the Romanian law firm Simion & Partners and WH Partners. This strategic partnership enhances the capacity to provide comprehensive legal services, combining in-depth knowledge of the gambling industry with the extensive resources and expertise required to handle complex transactional work and dispute resolution. WH Simion & Partners takes a forward-looking and

creative approach. The firm is committed to finding innovative solutions to the most challenging legal issues. Its team excels at thinking outside the box, ensuring that it delivers cutting-edge legal strategies that align with clients' business objectives. This ingenuity, coupled with robust legal acumen, positions it as a recognised presence in the gaming and gambling sectors.

Authors



Cosmina Maria Simion is the managing partner at WH Simion & Partners. Cosmina is a corporate, regulatory, technology, and IP lawyer with more than 25 years of professional experience and expertise

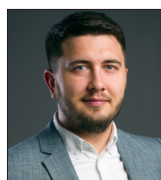
in various industries, particularly in the media and entertainment, online, and gambling industries. Cosmina has a history as a “practice crafter” and combines strong advisory expertise acquired during her co-ordination roles in leading private law firms with a specific approach built during her in-house role at a US group that was a leader in the CEE media sector. Cosmina is noted as a leading individual in the gaming field and is a general member and the executive vice-president of IMGL.



Alina Tace is a partner at WH Simion & Partners who specialises in all legal and regulatory matters related to the organisation and operation of gambling activities (both B2C and B2B in the land-based and online

sectors). She is well-versed in advising clients across the entire spectrum of licensing, compliance, enforcement and interpretation of gaming legislation,

business operations and dealings with regulators, and, owing to her multi-jurisdictional approach, clients are able to avoid duplication of legal efforts. She also has substantial experience in intellectual property, anti-money laundering (AML), general commercial and corporate, consumer protection, and advertising and media work.



Petruş Partene is a managing associate in the gaming and gambling regulatory practice at WH Simion & Partners. He advises leading operators and suppliers across the industry, guiding them through

licensing procedures and day-to-day compliance, and representing clients before the Romanian gambling regulator and other authorities. His expertise spans online gambling, advertising restrictions and consumer protection. Petruş works extensively on data protection, intellectual property, and technology-driven commercial matters. He holds the CIPP/E certification from the IAPP and is an active AIJA member, contributing to initiatives on digital regulation, data privacy, and emerging technologies at the intersection of law and tech.

WH Simion & Partners

10A-10B Intrarea Chefalului Street
Bricklofts, 1st Floor
Bucharest 020333
Romania

Tel: +40 314 206 225
Fax: +40 314 206 225
Email: office@whsimionpartners.ro
Web: www.whpartners.eu

WHSIMION
& PARTNERS

Introduction

The Romanian gambling market faced numerous challenges over the past few years, generated by the impact of the COVID-19 pandemic and several rounds of tax increases. The restrictions experienced during the COVID-19 pandemic by the local market were similar in nature to the measures applied in other jurisdictions, as the shut-down of operations or restrictions of day-to-day activities were, unfortunately, common throughout the world.

The trend of legislative inflation affecting the gambling industry from various (and in some cases, unexpected) angles started in 2022 and continued until mid-2025.

Following a significant increase in the taxes to be paid by actors in this sector in mid-2022, and after the noteworthy changes applied to the primary gambling legislation at the beginning of October 2023, 2024 was marked by two rounds of modifications. The first one, on 29 April 2024, mainly affected land-based gaming through limiting the operation of slot-machine premises to towns with a population of at least 15,000 inhabitants. The second modification, of 28 June 2024, added more details to this limitation by describing the measures which can be taken by the regulator and by operators.

These trends continued in 2025. Through Law 141/2025 (enacted on 28 July 2025), authorisation fees for gambling operators were substantially increased, while new reporting obligations were introduced for B2B suppliers. The stated rationale behind these amendments was twofold: addressing

budgetary constraints by boosting tax revenues, and strengthening the fight against the black market. In this respect, specific categories of B2B operators (eg, software providers, platform providers and payment processors) are now required to block any attempt to access their services from Romania when such access is made via unlicensed online operators. In addition, Law 141/2025 introduced enhanced traceability requirements for land-based gaming equipment.

AML

After a considerable delay, Romania has finally implemented the EU's Fourth and Fifth AML Directives.

The gambling regulator was required to issue the sectorial norms/instructions clarifying how the AML regime should be implemented in the gambling field in Romania, and this piece of legislation should have been enacted at the end of 2019. However, the regulator's instructions were issued two years later, being published at the end of 2021 and coming into force in January 2022.

These AML Instructions are a double-edged sword. On the one hand, the instructions clarify that the AML regime applies to all operators licensed in Romania, irrespective of their country of incorporation. This has enabled the regulator to put an end to a debate that had lasted several years, since in the past the AML office stated that the regime applied only to legal entities incorporated in Romania (it is important to note in this context that the majority of B2C online licences issued by the Romanian regulator until now have been granted to non-Romanian companies).

Also on a positive note, the coming into force of the AML Instructions in 2022 has ended an era of uncertainty, as it is now clear that both retail and online gambling operators, irrespective of their country of incorporation, when licensed and operating in Romania are subject to all the characteristic AML obligations, such as the requirement to conduct risk assessments, perform standard or enhanced KYC in certain scenarios, implement data retention obligations or appoint personnel qualified in the area of AML (namely, money laundering reporting officers, or MLROs).

On the other hand, the AML Instructions have introduced excessive or unclear obligations. For instance, the instructions stipulate that, if certain criteria are met (eg, a specific minimum turnover or a certain number of employees), operators must perform an audit confirming compliance with the AML framework. This audit must be performed every two years, but the instructions do not clarify what qualifications the auditor must have (if any) to conduct this procedure.

In addition, under the AML Instructions, operators are obliged to perform a due diligence process (including the identification of the ultimate beneficial owner), not only for customers/players, but also for each business supplier. This requirement seems excessive since the AML law itself does not impose this obligation.

While the AML Instructions have been in force for almost three years, it is quite clear that operators are still in the adaptation phase, so it remains to be seen how this situation will further evolve. The general impression of the market (at least at this stage) is that the authorities are not controlling the application of the new regime to check whether the AML obligations are being observed in practice.

Primary Gambling Legislation

On 6 October 2023, government Emergency Ordinance 82/2023 amending the primary gambling legislation entered into force. This piece of legislation has had a significant impact on the gambling industry. This trend was continued through the amendments of Law 107/2024 of 28 April 2024 and Government Emergency Ordinance 80/2024 of 28 June 2024 and the amendments introduced through Law 141/2025 of 25

July 2025. Without intending to provide an exhaustive list, the main amendments are set out below.

- Games of chance must be operated only through a locally established company or by a company registered within the EU, European Economic Area (EEA) or Swiss Confederation that has registered a permanent establishment for tax purposes in Romania. Incumbent licensed companies not meeting such requirement on 6 October 2025 have a six-month transitory term to comply with the new requirements.
- Joint operation of games of chance can now take place only based on an agreement concluded between licensed gambling organisers or between licensed gambling organisers and/or licensed B2B providers.
- Outdoor advertising is limited to a maximum dimension of 35 square metres or billboard/advertising material.
- The sale of alcoholic beverages is prohibited in locations where slot machines are operated.
- The registry of self-excluded and undesirable persons will be held by the National Gambling Office (*Oficiul Național pentru Jocuri de Noroc*, or ONJN), while operators will have real-time access to such registry. Previously, each organiser had the obligation to maintain such a registry at the company level.
- Electronic devices awarding winnings with limited risk were removed from primary gambling legislation.
- The annual licence fee for B2C gambling organisers has been set to a flat level of EUR300,000 irrespective of the turnover of the company. In the previous form of the law, the annual licence fee was determined based on the turnover of the company. The lowest amount was EUR15,600 (for an annual turnover of under EUR500,000 per year), while the highest amount was EUR312,000 (for an annual turnover exceeding EUR10 million per year).
- Annual authorisation fees were increased to up to 30% of the operator's gross gaming revenue (GGR).
- Responsible gambling fees have been significantly increased. By way of example, the responsible gambling fees for B2C online organisers increased from EUR5,000 per year to EUR500,000 per year,

while fees for B2B operators increased from EUR1,000 per year to EUR15,000 per year.

- Gaming halls equipped with slot-machines are only allowed in localities with a population greater than 15,000 inhabitants.
- The level of the guarantees covering the risk of non-payment of taxes due to the state budget has been significantly increased (in some cases, the level of the guarantee is 50 times higher than the previous requirement):
 - (a) For land-based gambling (except casinos), starting 1 January 2025, the level of the guarantee is EUR1 million, irrespective of GGR. For land-based casinos, the level of the guarantee is set to EUR3 million. The previous form provided for a different method of calculating the guarantees for land-based gambling based on each gambling activity. By way of example, the maximum level of guarantee could not exceed EUR60,000 for slot machines, EUR175,000 for casinos, EUR7,000 for bingo games, or EUR100,000 for fixed-odds betting.
 - (b) For online gambling (except casino activities), the level of the guarantee starting 1 January 2025, is set at EUR 2 million, irrespective of the value of the GGR. For online casino activities, the level of the guarantee starting 1 January 2025 is EUR5 million, irrespective of the value of the GGR. The previous form provided for a different method of calculating the guarantee for online gambling based on each gambling activity offered. By way of example, the level of the guarantee was set to EUR100,000 for online fixed-odds betting, mutual betting or exchange betting, to EUR100,000 for online bingo and keno games, EUR100,000 for online casino activities, or EUR100,000 for online tombola.

Moreover, the requirement to prove the existence of a technical infrastructure for the compilation of databases of self-excluded and undesirable persons and the obligation to keep electronic records of all persons accessing venues where gambling activities are organised and operated, as well as archive the electronic databases of self-excluded and undesirable persons and keep them for a minimum of five years

after their creation, were removed by the new government emergency ordinance.

The government emergency ordinance amending the primary gambling legislation introduced a new provision stating that the registry of self-excluded and undesirable persons will be held by the ONJN, while operators will have real-time access to such registry. Previously, each organiser had the obligation to maintain such a registry at the company level. In this sense, requests for self-exclusion could be submitted to the ONJN or to gambling operators. Now, gambling operators are obliged to send the requests for self-exclusion to the ONJN within two working days from the date of registration, and the lists of persons who, through internal decisions of the organisers, have been declared undesirable, together with the reasons for this measure, within five working days from the date of the drawing up or modification.

In addition, as a rule, B2B licensed operators are prohibited from providing services to unlicensed B2C operators that target the Romanian market, whether by offering content in Romanian, accepting deposits in Romanian leu or other currencies (including crypto), or allowing access from Romania or by Romanian citizens without foreign tax residency. They are also forbidden from working with entities or domains on the ONJN blacklist or with operators that allow access from Romanian IP addresses without holding a Class I licence and ONJN authorisation. In addition, B2B operators holding a Class II licence for software, platform, or payment services must implement technical measures to detect the true location of players, prepare reports identifying access by Romanian players or those using Romanian IP addresses, and provide these reports upon ONJN request. If unlicensed Class I operators are found to allow Romanian players access, such B2B entities must restrict access, notify the operator to remedy the issue, and submit to ONJN a monthly report (by the tenth day of the following month) detailing the number of blocked players and the domains, platforms, or apps through which access was attempted.

Following these amendments, it is expected that the activities of gambling operators currently active in the Romanian market will face greater scrutiny. This

may generate movement in the market, thus there is a chance that 2026/7 will see transactions or business transfers related to the gambling activities carried out by some gambling operators to align with the new requirements or to best address such requirements from a corporate perspective.

Taxation

Law 141/2025 imposed a new taxation framework across the industry. The most notable changes include the following.

- The authorisation tax for online gambling has increased from 21% of GGR to 30%. It should be noted that the legislation provided for a minimum annual authorisation tax of EUR400,000, which has been increased to EUR480,000.
- By comparison to the online sector, the authorisation tax for land-based fixed-odds betting increased from 21% to 25% of GGR. It should be noted that the legislation provided for a minimum annual authorisation tax of EUR200,000, which has been increased to EUR240,000.
- The annual authorisation tax for land-based slot-machine gambling increased from EUR5,300/machine to EUR6,000/machine. It is important to emphasise that slot machines are the most popular form of land-based gambling in Romania (estimates suggest that more than 60,000 machines are operated in the market) and that an operator must have at least 75 authorised slot machines in order to maintain the validity of its licence.

In addition, the taxes on gambling income obtained by players from most of the categories of games of chance are:

- for revenues up to RON10,000 (approximately EUR2,000), the tax is 4%;
- for revenues ranging from RON10,000 to RON66,750 (approximately EUR13,000), the tax is RON 400 + 20% of the amount exceeding RON 10,000 (calculated on the amount exceeding RON10,000); and
- for revenues exceeding RON66,750, the tax is RON11,750 + 40% of the amount exceeding RON66,750 (as per the current regime, in this case,

a player must pay RON11,650 in tax plus 40% on the amount that exceeds RON66,750).

It is worth pointing out that in the case of online gambling, the Fiscal Code has already imposed a withholding tax mechanism applicable whenever the player makes a transfer from their gaming account to their bank account (or other withdrawal method). Hence, at each withdrawal from the online platform, operators must apply the above taxation thresholds.

It is also worth noting that for certain categories of land-based gambling (ie, casinos, slot-machine halls, scratch cards organised by the National Lottery and poker clubs) players still benefit from a tax exemption that is applicable to revenues that do not exceed RON66,750 (approximately EUR13,350).

National Cultural Fund Tax

In November 2022, via a law that amended legislation in the field of cultural activities, the Romanian parliament also introduced a new payment obligation in the form of a contribution to the National Cultural Fund. This contribution amounts to 0.5% of the revenues obtained by “economic operators in the field of gambling”.

At the time of the enactment, it was still unclear who the “economic operators in the field of gambling” were and what “revenues” meant in the context of this new payment obligation. Later, through the implementing legislation, the two notions were clarified: the obligation applies to B2C organisers and the 0.5% applies to the value of GGR.

Advertising

Gambling advertising (or more specifically, the limitation or prohibition of this type of advertising) has been a recurrent topic that emerges from time to time in the political landscape. While, with certain limitations, gambling advertising is currently permitted in Romania (being intensively used by operators, especially in the form of out-of-home (OOH) advertising or TV advertising), it seems that political stakeholders have started to look more carefully at this phenomenon. Various bills have been proposed throughout the years (some still pending) aimed at further restricting adver-

tising for games of chance. The most notable restrictions in terms of advertising are:

- the advertising of bonuses offered by online operators may be shown only on limited channels (namely, on the operator's website, on the websites of its licensed affiliates or via e-messages sent to active players who have opted in to receiving this type of commercial communication);
- based on the updated Audiovisual Code which entered into force mid-2025, TV advertising of gambling may be shown only between 11pm and 6am, except for betting activities, which may be promoted during live sports events; and
- outdoor advertising is limited to a maximum dimension of 35 square metres of billboard/advertising material.

Starting 7 October 2025, the broadcasting of gambling advertising featuring public, cultural, scientific or sports personalities, as well as other individuals who, due to their online fame, may encourage participation in such games, is prohibited.

CHAMBERS GLOBAL PRACTICE GUIDES

Chambers Global Practice Guides bring you up-to-date, expert legal commentary on the main practice areas from around the globe. Focusing on the practical legal issues affecting businesses, the guides enable readers to compare legislation and procedure and read trend forecasts from legal experts from across key jurisdictions.

To find out more information about how we select contributors, email Rob.Thomson@chambers.com