



REPUBLIC OF SAN MARINO

DELEGATED DECREE No. 145 of 26 October 2009

**We the Captains Regent
of the Most Serene Republic of San Marino**

*Having regard to Article 2, paragraph 10 and to Article 10, paragraph 3 of Law No. 67 of 25 July 2000;
Having regard to Article 6, last paragraph of Law No. 143 of 27 December 2006;
Having regard to Congress of State Decision No. 24 adopted in its sitting of 12 October 2009;
Having regard to Article 5, paragraph 3 of Constitutional Law No. 185/2005 and to Articles 8 and 10,
paragraph 2 of Qualified Law No. 186/2005;
Promulgate and make public the following Delegated Decree:*

**AMENDMENTS TO LAW NO. 67 OF 25 JULY 2000 (LAW GOVERNING THE RUNNING
OF GAMES, PRIZE CONTESTS, LOTTERIES, LOTTO, GAMES OF CHANCE AND
ABILITY AND BETTING), TO DECREE NO. 113 OF 19 NOVEMBER 2001
(IDENTIFYING AND REGULATING GAMES ADMISSIBLE UNDER LAW NO. 67 OF 25
JULY 2000) AND SUBSEQUENT AMENDMENTS AND INTEGRATIONS, AND TO
DELEGATED DECREE NO. 2 OF 10 JANUARY 2007 (GOVERNING
INCOMPATIBILITIES AND REMUNERATIONS OF THE MEMBERS OF THE BOARD
OF DIRECTORS OF THE PUBLIC INSTITUTION FOR GAMING ACTIVITIES)**

Art. 1

Article 1 of Decree No. 113 of 19 November 2001, superseded by Article 1 of Decree No. 113 of 25 October 2007, shall be superseded by the following:

“Art. 1

In conformity with Article 2, paragraph 10 of Law No. 67 of 25 July 2000, the activities included in one of the following categories shall be considered as lawful or admissible, without prejudice to the authorisations envisaged:

A	Tombola, bingo and the like	This category includes all games entailing a traditional or automated drawing and for which winnings result from the drawing of a series of numbers, either assigned or forecasted by the player, which are contained in a scorecard.
B	Lotteries, including instant lotteries, and the like	This category includes the games entailing the random drawing of tickets among those distributed or sold.

C	Lotto	Drawing of numbers from a predefined series at least on a weekly basis.
D	Automatic entertainment machines with prizes in kind	This category includes the games run according to the modalities specified in Article 4.
E	Betting	
F	Contests	This category includes prize contests based on competitions among several players or teams of players, in case the results of such competitions are influenced by random elements.
G	Automatic machines with prizes in money	This category includes machines that, irrespective of the rules governing the game, have the following characteristics: a) maximum wager for each game: 10.00 euro; b) minimum duration of each game: 4 seconds; c) payouts: not less than 85% of the amounts played, on a cycle of at least 500,000 games.”

Art. 2

Article 4 of Decree No. 113 of 19 November 2001, superseded by Article 1 of Decree No. 72 of 10 June 2003, shall be superseded by the following:

“Art. 4

GAMES RUN IN A TEMPORARY WAY

The Public Institution for Gaming Activities may temporarily authorise, for a maximum period of one year, the installation of automatic entertainment machines with prizes in money in public premises with a bar and amusement arcade licence, with the exception of games based on rollers or wheels, or reproducing rollers or wheels (such as slot-machines or roulette), or machines like “video poker” and all machines reproducing, even partly, its fundamental rules, provided that:

- 1 the authorisation application is filed by natural or juridical persons authorised to rent out electronic game machines and residing on the territory,
- 2 the authorisation application is accompanied by an authenticated statement that the machines comply with the applicable requirements and by a technical report, issued by a qualified expert, certifying that the machines are covered by the legislation in force,
- 3 the maximum number of machines to be installed is 2 for bars and 4 for amusement arcades,
- 4 machines are installed in a way as to be visible from the usual work place of the premise manager (for example, bar counter or cash desk),
- 5 game is forbidden for people under 18,
- 6 the maximum wager for each game is 0.5 euro and the maximum winning amount is 10 euro (non-cumulative and not constituted by points or credits in favour of the user),
- 7 game credits are not allowed, prizes must be immediately returned once the maximum winning amount of 10 euro is reached,
- 8 machines are provided with meters on protected cards that are identifiable by control bodies. Each machine is provided with an authenticated document, where all maintenance interventions are registered,
- 9 meters are repeated in a position visible in case of controls,
- 10 the minimum duration of each game is 10 seconds. Payout percentage out of 7,000 games is not less than 80%.

The authorisations envisaged in this Article shall be subject to the payment of taxes and charges according to Article 10, first paragraph, of Law No. 67 of 25 July 2000.”.

Art. 3

The first paragraph of Article 10 of Law No. 67 of 25 July 2000, already superseded by Article 2 of Decree No. 72 of 10 June 2003 and by Article 2 of Delegated Decree No. 113 of 25 October 2007, shall be superseded by the following:

“The activities envisaged in this Law shall be subject to the payment of a special revenue tax, including that pertaining to the prizes, and of a charge for the control and surveillance service, according to the following table:

Table – Special revenue tax

The special revenue tax shall be fixed as follows:

Games run in a temporary way

The tax shall be calculated on the gross receipts obtained from games or, failing these, on the market value of prizes.

For games included in the category “F”, the tax shall always be calculated on the market value of prizes.

The tax shall be paid within 60 days following the drawing or the running of the contest.

GAME			
A	Tombola, bingo and the like		
B	Lotteries, including instant lotteries, and the like	12%	
C	Lotto	12%	
D	Automatic machines	1,000 euro	Fixed annual tax to be paid in advance for each single authorisation (one machine)
F	Contests	12%	

Games run in a permanent way

The tax shall be calculated on the difference between gross receipts and prizes awarded. The tax shall be paid within 60 days following the drawing or the running of the contest.

For games included in the category “E”, the tax shall apply to the difference between gross receipts and prizes awarded by considering closed events in a period of three months, without prejudice to the payment of an advance every 30 days.

GAME			
A	Tombola, bingo and the like	40%	
B	Lotteries, including instant lotteries, and the like	12%	
C	Lotto	12%	The tax is reduced to 9% for the first year of activity and to 10.5% for the second year
D	Automatic machines	40%	
E	Betting	12%	
F	Contests	12%	

G	Automatic machines with prizes in money	40%	
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Charges for control and surveillance services

Charges for control and surveillance services shall be paid when the authorisation is granted for the “UNA TANTUM” part and upon final balance for the “percentage” part.

For the purposes of the following table, the difference among the various games is based on their different names and rules.

GAME	For each kind of authorised game (una tantum)	Annual charge up to 3 kinds of game (per game)	For each game if more than 3 games
All permanent activities, except for the cases envisaged in Articles 2 and 3	3,000 euro	0.5% of the calculated tax	0.1% of the calculated tax
Authorised games envisaged in Article 2 (automatic form)	3,000 euro	0.5% of the calculated tax	0.1% of the calculated tax
Authorised games envisaged in Article 3 (use of telematic or telephone instruments)	5,000 euro	0.5% of the calculated tax	0.1% of the calculated tax
Temporary games included in the category “D”	500 euro for each machine		
Permanent games included in the category “D”	1,500 euro for each kind of machine	0.5% of the calculated tax	0.1% of the calculated tax
Temporary games included in the category “F”	10% of the calculated tax, with a minimum of 250 euro		
Permanent games included in the category “F”	1,500 euro	0.5% of the calculated tax	0.1% of the calculated tax
Permanent games included in the category “G”	3,000 euro	0.5% of the calculated tax	0.1% of the calculated tax”

Art. 4

Article 3 of Decree No. 2 of 10 January 2007 shall be superseded as follows:

“Art. 3

The remunerations of the members of the Board of Directors of the Public Institution for Gaming Activities (ESG) shall be fixed as follows: a) 1,000 euro per month to the President and 700 euro per month to each member; c) 100 euro to each member of the Board of Directors for every meeting of the Board, up to a maximum of 15 meetings for each 3-month period.”.

Done at our Residence on 26 October 2009/1709 since the Foundation of the Republic

THE CAPTAINS REGENT
Francesco Mussoni – Stefano Palmieri

THE SECRETARY OF STATE
FOR INTERNAL AFFAIRS
Valeria Ciavatta