

Translation of Liechtenstein Law

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Casino Ordinance (SPBV) of 21 December 2010

Pursuant to Article 6, Article 10(2), Article 11(2), Article 12(2), Article 13(6), Article 16a(2), Article 17(6), Article 18(2) and (3), Article 19(2) and (3), Article 20(2), Article 22(3), Article 26(4), Article 27(5), Article 28(3), Article 30(4) and (5), Article 31(2), Article 34(2), Article 36(5), Article 38(3), Article 73(4), Article 74(5), Article 82(4), Article 82a(3), Article 82b(4), Article 83(4), Article 83a(4), and Article 98 of the Gambling Act (GSG) of 30 June 2010, LGBl. 2010 No. 235, as amended, and Article 43 of the Business Act (GewG) of 30 September 2020, LGBl. 2020 No. 415, the Government issues the following Ordinance:¹

I. General provisions

Article 1

Object

This Ordinance sets out the details governing the authorisation and operation of casinos, especially:

- a) the granting of casino licences;²
- b) the organisation of casinos;
- c) the security and social protection rules for casinos;
- d) the games offered and the game rules;
- e) the requirements for table games, gaming machines, and jackpot systems;
- f) accounting and auditing;

¹ Preamble amended by LGBl. 2020 No. 469.

² Article 1(a) amended by LGBl. 2016 No. 308.

- g) the gambling tax;
- h) supervision and the consultation of experts;
- i) due diligence obligations to combat money laundering, organised crime, and terrorist financing;
- k) the keeping of the register of gambling bans;³
- l) the processing and disclosure of personal data;⁴
- m) the keeping of the gambling register.⁵

Article 2

Terminology

The terms used in this Ordinance to denote persons, professions, and functions include persons of male and female gender alike.

II. Licences⁶

A. Conditions

Article 3⁷

Basic principle

The licence shall be granted if the licensing conditions set out in the Act and its implementing provisions are met.

³ Article 1(k) inserted by LGBl. 2016 No. 308.

⁴ Article 1(l) amended by LGBl. 2018 No. 442.

⁵ Article 1(m) inserted by LGBl. 2016 No. 308.

⁶ Title preceding Article 3 amended by LGBl. 2016 No. 308.

⁷ Article 3 amended by LGBl. 2016 No. 308.

Article 4⁸*Proof of own funds*

1) At the time the application is submitted, the nominal capital of at least 5 million Swiss francs must be fully paid into the company operating the casino.

2) The business plan (Article 12) must show how the paid-in nominal capital will be used to finance the casino on a permanent basis.

3) If an applicant forms an economic unit with one or more undertakings, or if other circumstances indicate that the applicant has a *de jure* or *de facto* obligation to provide financial assistance to such an undertaking, the applicant must provide consolidated proof of own funds.

4) This consolidation obligation under paragraph 3 shall also apply if the applicant has a direct or indirect holding in an undertaking amounting to more than half of the capital or votes or otherwise exercises a controlling influence.

5) The Office of Economic Affairs may waive this consolidation obligation for an applicant if the size and business activity of the undertaking as referred to in paragraphs 3 and 4 are immaterial for the assessment of the applicant's equity structure.

Article 5

Business partners

1) The following persons in particular shall be deemed main business partners:⁹

- a) persons whose business relationships with the applicant are directly related to gaming operations and are established on a lasting basis;
- b) persons who have an economic interest in the applicant or have a significant contractual relationship with the applicant;
- c) persons who might influence gaming operations;
- d) undertakings in which the applicant holds, directly or indirectly, more than half of the capital or votes or over which the applicant otherwise exercises a controlling influence.

⁸ Article 4 amended by LGBl. 2016 No. 308.

⁹ Article 5(1) amended by LGBl. 2016 No. 308.

2) The applicant must provide a list of the main business partners, including a relationship chart and contractual links.¹⁰

3) The Office of Economic Affairs may request from the applicant a list of all suppliers, including contractual links and a relationship chart, if this is deemed necessary as evidence of the applicant's good repute and the independence of the general management in relation to external parties.

Article 6

Beneficial owners of the applicant

1) The following persons shall be deemed beneficial owners of the applicant:

- a) persons whose direct or indirect holding in the applicant's share capital is or exceeds 5%;
- b) persons or jointly voting groups of persons whose holding is or exceeds 5% of all voting rights.

2) Persons with a holding as referred to in paragraph 1 must submit a declaration to the Office of Economic Affairs stating whether they hold the stake for themselves or on a fiduciary basis for a third party and whether they have granted options or similar rights for this holding.

Article 7¹¹

Evidence of good repute and sound and proper business conduct

1) To demonstrate good repute and sound and proper business conduct, the applicant must submit dossiers on:

- a) the applicant;
- b) the members of the general management;
- c) the members of the board of directors;
- d) the audit office and the auditor(s) primarily responsible;¹²
- e) the beneficial owners;
- f) the main business partners.

2) On request, the applicant must additionally submit dossiers on:

¹⁰ Article 5(2) amended by LGBl. 2016 No. 308.

¹¹ Article 7 amended by LGBl. 2016 No. 308.

¹² Article 7(1)(d) amended by LGBl. 2017 No. 217.

- a) employees;
- b) members of the governing bodies of the beneficial owners;
- c) members of the governing bodies of the main business partners;
- d) beneficial owners of the main business partners and their members of governing bodies;
- e) beneficial owners not falling within Article 6(1).

Article 7a¹³

Content of the dossiers

1) The dossiers on legal persons must contain at a minimum:

- a) an extract from the Commercial Register;
- b) an extract from the share register;
- c) an extract from the Garnishment Register;
- d) the current audit report with audited annual financial statement;
- e) the current business report;
- f) the group accounts and the group organisational chart;
- g) an overview of financial participations;
- h) a list of all criminal investigations and all criminal and civil proceedings of the last five years;
- i) a list of all proceedings and decisions relating to operating and professional licences for the last ten years.

2) The dossiers on natural persons must contain at a minimum:

- a) an extract from the Criminal Register;
- b) an extract from the Garnishment Register;
- c) a copy of the tax returns for the last five years together with the corresponding tax assessments;
- d) a curriculum vitae, including details of the main activities and business relationships;
- e) an overview of the income and asset situation;
- f) an overview of financial participations;
- g) a list of all criminal investigations and all criminal and civil proceedings of the last five years;

¹³ Article 7a inserted by LGBl. 2016 No. 308.

h) a list of all proceedings and decisions relating to operating and professional licences for the last ten years.

3) Persons with a registered office or place of residence abroad must provide equivalent foreign documents.

4) For the main business partners, evidence of good repute and sound and proper business conduct may be provided by way of other documents.

5) Holders of a banking licence must submit only that licence issued by the Financial Market Authority as evidence of good repute.

6) The Office of Economic Affairs may request further documents where it deems necessary as evidence of good repute or sound and proper business conduct.

Article 7b¹⁴

Updating the dossiers

1) Significant changes to the dossiers must be reported to the Office of Economic Affairs without delay.

2) Additionally, the dossiers on the members of the general management and the board of directors must be updated at least every three years.

Article 7c¹⁵

Change in general management and managerial staff

The applicant must notify the Office of Economic Affairs of any change of members of the general management and managerial staff and must provide evidence of the suitability of the new holders of the position in accordance with Article 11(1)(a). The notification must be made at the latest at the time the position is taken up.

¹⁴ Article 7b inserted by LGBl. 2016 No. 308.

¹⁵ Article 7c inserted by LGBl. 2016 No. 308.

Article 8¹⁶*Additional evidence for members of the general management*

1) In addition to good repute and sound and proper business conduct and expertise, the applicant must provide evidence of the following for members of the general management:

- a) their actual and managerial position in the casino, accompanied by a job description;
- b) their workload at the place of business;
- c) their place of residence;
- d) their legal relationship to the casino;
- e) their nationality.

2) Third-country nationals must also present an official certification confirming that they have been resident in Liechtenstein for at least 12 consecutive years.

Article 9¹⁷*Place of business*

1) The place of business must be appropriate to the size and business activities of the casino, in particular with regard to implementation of the business plan and the security and due diligence concept.

2) To obtain an assurance, the applicant must in particular provide the following documents concerning the place of business:

- a) an extract from the Land Register including a land registry plan;
- b) plans as evidence of the location, the required premises of the place of business, and the different parts thereof;
- c) where applicable, a preliminary decision or a building permit under the Building Act;
- d) a purchase, rental, lease, or other usage contract which conclusively governs all material rights and obligations of the contracting parties.

¹⁶ Article 8 amended by LGBl. 2016 No. 308.

¹⁷ Article 9 amended by LGBl. 2016 No. 308.

Article 10¹⁸*Games offered*

1) The applicant must indicate which games and jackpot systems the applicant intends to operate and the number thereof.

2) A licence may be granted only if the ratio between the number of game tables and the number of gambling machines is appropriate. A ratio equal to or greater than 1:15 is considered appropriate.¹⁹

3) The following shall be considered table games:²⁰

- a) roulette;
- b) blackjack;
- c) baccarat;
- d) punto banco;
- e) poker;
- f) sic bo;
- g) craps;
- h) boule;
- i) wheel of fortune;
- k) hi/lo.

4) Variations and combinations of the games set out in paragraph 3 shall also be considered table games.²¹

5) The following shall not be allowable for purposes of calculating the appropriate ratio in accordance with paragraph 2:²²

- a) boule;
- b) wheel of fortune;
- c) hi/lo;
- d) tournament poker tables, if they are used less than once a week on an annual average.

¹⁸ Article 10 amended by LGBI. 2016 No. 308.

¹⁹ Article 10(2) amended by LGBI. 2021 No. 235.

²⁰ Article 10(3) inserted by LGBI. 2021 No. 235.

²¹ Article 10(4) inserted by LGBI. 2021 No. 235.

²² Article 10(5) inserted by LGBI. 2021 No. 235.

Article 11

Operational conditions

1) The applicant must in particular provide evidence that:

- a) the general management and managerial staff of the gaming operation possess the required specialist knowledge and sufficient experience in the management of a casino;
- b) the applicant employs an effective quality management system (Article 24);
- c) the applicant maintains an electronic accounting and control system (EACS) (Articles 25 et seq.);
- d) the applicant maintains suitable security, social, and due diligence concepts (Articles 37, 54 et seq., and 148).

2) The applicant must further submit the following documents:

- a) a business plan (Article 12);²³
- b) plans for the casino, indicating the locations of the games;
- c) the rules of the casino as envisaged in this Ordinance;²⁴
- d) employment contracts or other arrangements with persons entrusted with general management or members of the managerial staff;
- e) confirmation that the employees are of good repute;
- f) contracts governing the delegation of the responsibilities and tasks of the casino to third parties;
- g) evidence of the opening hours of the casino and the operating hours of the individual game tables and the gaming machine area.²⁵

²³ Article 11(2)(a) amended by LGBl. 2016 No. 308.

²⁴ Article 11(2)(c) amended by LGBl. 2017 No. 217.

²⁵ Article 11(2)(g) inserted by LGBl. 2016 No. 308.

Article 12²⁶*Business plan*

The business plan must include the following information and documents:

- a) a description of the business model;
- b) a balance sheet forecast and income statement forecast for the first three years of operation;
- c) documents providing information on the applicant's financing and financial structure.

Article 13²⁷*Applicability*

Articles 3 to 12 apply *mutatis mutandis* to the holder of the licence.

B. Procedure, granting and amendment of the licence²⁸Article 14²⁹*Application*

1) Applications for a casino licence must be submitted in writing and in German to the Office of Economic Affairs using official forms, on paper and electronically.³⁰

2) Documents to be submitted must be current. Register extracts must not be more than three months old when they are submitted.

3) Any changes to the information and documents submitted during the licensing procedure must be notified with reasons to the Office of Economic Affairs without delay.

²⁶ Article 12 amended by LGBl. 2016 No. 308.

²⁷ Article 13 amended by LGBl. 2016 No. 308.

²⁸ Title preceding Article 14 amended by LGBl. 2016 No. 308.

²⁹ Article 14 amended by LGBl. 2016 No. 308.

³⁰ Article 14(1) amended by LGBl. 2022 No. 335.

4) The Office of Economic Affairs may publish further details on its website regarding the structure of the applications.

Article 15³¹

Evidence

1) At the time of submission of the application, evidence must be provided of fulfilment of the following licensing conditions at a minimum:

- a) formation of the company operating the casino;
- b) own funds of the company operating the casino, stating the lawful origin thereof;
- c) good repute and sound and proper business conduct of the persons referred to in Article 7(1)(a), (c), and (e);
- d) quality management system;
- e) security, due diligence, and social concept;
- f) business plan;
- g) measures for creating the conditions for proper assessment of the gambling tax;
- h) subordination to consolidated supervision abroad comparable to Liechtenstein supervision, if the applicant forms part of a foreign group active in the gambling industry.

2) Evidence must be provided in regard to all other licensing conditions at the time of submission of the application at least by submitting plans or preliminary documents. The application must justify why fulfilment of the licensing conditions can so far be demonstrated only by submitting plans or preliminary documents.

3) The casino licence shall be granted only once the applicant fulfils all licensing conditions and provides the relevant evidence.

³¹ Article 15 amended by LGBl. 2016 No. 308.

Article 16³²*Assurance*

1) If the applicant provides evidence of fulfilment of the licensing conditions in accordance with Article 15(1) and (2), the Office of Economic Affairs may give assurance that a casino licence will be granted.

2) The assurance shall not entitle the applicant to take up casino operations.

3) The assurance shall be limited to a maximum of 12 months. On application, it may be extended on justified grounds by the Office of Economic Affairs.

Article 17³³*Duty to cooperate*

1) If the applicant fails to comply with obligations to provide information or to cooperate during the licensing procedure, the Office of Economic Affairs may decide on the basis of the files. The Office of Economic Affairs shall warn the applicant in writing in advance, drawing attention to the legal consequences and giving the applicant the opportunity to comment within a reasonable period of time.

2) If documents required to assess the application are subject to a right of refusal of disclosure or if the persons or authorities requested to provide information by the Office of Economic Affairs are subject to professional or official secrecy in relation to that office, the applicant is responsible for ensuring that these persons or authorities are released from professional or official secrecy to the extent permitted by law. This provision is subject to the legislative provisions governing the right of the person in possession of confidential information not to give evidence even when released by the owner of the information.

³² Article 16 amended by LGBl. 2016 No. 308.

³³ Article 17 amended by LGBl. 2016 No. 308.

Article 18³⁴*Entry in the gambling register*

The Office of Economic Affairs shall enter the casino licences granted in the gambling register in accordance with Article 19.

Article 19³⁵*Gambling register*

1) The gambling register shall be accessible on the internet and contain information on the casino licence, the licensed casino, the members of the general management, and the external auditors.

2) The following data in particular must be entered in the gambling register:

- a) with respect to the casino licence:
 1. nature and scope of the licence (games offered);
 2. commencement of the licence;
 3. date of commencement of operations; and
 4. expiry, withdrawal, suspension, and restriction of licence;
- b) with respect to the licensed casino:
 1. legal name, registered office, and legal form;
 2. location of place of business;
 3. domestic address of service; and
 4. administrative measures and penalties under administrative law;
- c) with respect to the members of the general management:
 1. surname and first name;
 2. date of birth;
 3. beginning and end of activity for the casino; and
 4. administrative measures and penalties under administrative law;
- d) with respect to the external auditors:
 1. legal name, registered office, and legal form;
 2. domestic address of service; and

³⁴ Article 18 amended by LGBl. 2016 No. 308.

³⁵ Article 19 amended by LGBl. 2016 No. 308.

3. beginning and end of activity for the casino.

Article 20³⁶

Commencement of operations

The casino shall notify the Office of Economic Affairs and the FMA of the planned date of commencement of operations.

Article 21³⁷

Change of situation

1) The casino must notify the Office of Economic Affairs of any significant changes to the licensing conditions. Changes to the due diligence concept must also be reported to the FMA. The notification must be made without delay, but at the latest within four weeks of the occurrence of the change or in good time before the change takes legal effect.

2) Significant changes within the meaning of Article 16(a) of the Act shall also include amendments to a contract relating to the casino in which holders of shares or beneficial owners participate, in particular changes to shareholders' agreements.

3) Agreements with important business partners within the meaning of Article 16(b)(3) of the Act shall also include amendments to a rental, lease, or other usage contract as referred to in Article 9(2)(d) and contracts on the borrowing of capital by the casino.

³⁶ Article 20 amended by LGBl. 2016 No. 308.

³⁷ Article 21 amended by LGBl. 2016 No. 308.

C. Withdrawal of the licence³⁸

Article 22

Basic principle

The Office of Justice shall withdraw the licence in particular if the casino performs or tolerates the following acts in a serious or repeated manner:³⁹

- a) money laundering within the meaning of the Criminal Code (StGB);
- b) failure to observe the provisions to combat money laundering, organised crime, and terrorist financing under the Due Diligence Act (SPG) and this Ordinance incumbent upon casinos;
- c) an attempt to prevent the proper assessment or collection of the gambling tax by providing false information, interfering with the EACS, or otherwise;
- d) failure to observe the social concept;
- e) violation of the notification requirement under Article 16 of the Act and Article 21 of this Ordinance;
- f) operation of table games, gambling machines, jackpot systems, or an EACS which do not meet the technical gaming requirements;
- g) operation of games in a manner contrary to the rules and requirements.

D. Publication in the Official Journal⁴⁰

Article 22a⁴¹

Basic principle

1) The expiry, withdrawal, suspension, and restriction of the licence and, where applicable, the lifting thereof must be published in the Official Journal once they take legal effect.

³⁸ Title preceding Article 22 amended by LGBl. 2016 No. 308.

³⁹ Article 22 introductory phrase amended by LGBl. 2016 No. 308.

⁴⁰ Title preceding Article 22a inserted by LGBl. 2016 No. 308.

⁴¹ Article 22a inserted by LGBl. 2016 No. 308.

2) The publication must in particular contain the following information:

- a) the precise designation of the casino;
- b) the date of expiry or withdrawal of the licence;
- c) the commencement and extent of the suspension or restriction of the licence and the end thereof.

3) The entry in the gambling register pursuant to Article 83a of the Act and Article 19 of this Ordinance shall remain unaffected.

III. Casinos

A. Own funds requirements

Article 23⁴²

Repealed

B. Organisation

1. Quality management system

Article 24

Basic principle

1) The casino shall maintain an effective quality management system that corresponds to the type and scope of its activities.

2) The casino shall set out its organisational structures, operational workflows, procedures, processes, and resources in writing and document them; the casino shall define and describe the tasks and responsibilities of the managing employees, including those responsible for combating money laundering, organised crime, and terrorist financing and for the social concept.

⁴² Article 23 repealed by LGBl. 2016 No. 308.

3) The quality management system shall also cover data processing and risk management with rules governing responsibility and the procedure for extremely risky transactions which could jeopardise the liquidity and reputation of the casino. The appropriate measures to be taken for the processing of personal data in accordance with Article 26(4) of the Act must be recorded in writing in the quality management system and regularly reviewed for their suitability and implementation.⁴³

4) The casino must explain how it intends to comply with the licensing conditions relating to good repute and sound and proper business conduct as set out in Article 9(b) of the Act.⁴⁴

5) The casino shall provide the Office of Economic Affairs with the audit reports concerning quality management without being requested to do so.⁴⁵

2. Electronic accounting and control system (EACS)

Article 25

Basic principle

1) The casino must maintain an EACS inspected in accordance with Article 26.

2) All gambling machines and jackpot systems must be connected to the EACS. Where table games are settled electronically, they must also be connected to the EACS.

3) The EACS must record all data in accordance with the provisions of Articles 28 to 35.

4) On the basis of the data collected, the EACS must be capable of calculating the gross gambling revenue and payout ratio of each connected gambling machine at all times.

⁴³ Article 24(3) amended by LGBl. 2018 No. 442.

⁴⁴ Article 24(4) inserted by LGBl. 2016 No. 308.

⁴⁵ Article 24(5) inserted by LGBl. 2016 No. 308.

Article 26

Inspection

1) Articles 72 and 73 shall apply *mutatis mutandis* to the inspection of the EACS.

2) The declaration of conformity for the EACS must be submitted with an inspection report including a separate certification of conformity from:

- a) a domestic or international body accredited based on international standard EN ISO/IEC 17020 and 17025 specifically for the scope of this Ordinance; or⁴⁶
- b) a foreign body which has equivalent foreign accreditation and applies inspection and conformity evaluation procedures which meet the requirements defined by the Office of Economic Affairs.

3) The Office of Economic Affairs shall publish a list of accredited bodies.

Article 27

Putting into operation

Before the EACS is put into operation, the Office of Economic Affairs may request the following information and documents:

- a) name and address of the distributor and of the manufacturer, where they are not the same;
- b) type, model, or serial number (identification number);
- c) type and number of connected games;
- d) description and complete documentation of the employed hardware and software, including diagrams and flowcharts;
- e) the program;
- f) a certification as well as the inspection result and inspection report of a body referred to in Article 26(2) which demonstrate that communication between the connected gambling games as well as the recording of data are guaranteed.

⁴⁶ Article 26(2)(a) amended by LGBl. 2020 No. 221.

Article 28

Requirements for the EACS for gambling games

1) The EACS must be capable of calculating the gross gambling revenue and the payout ratio of each connected gambling machine.

2) The EACS must record the identification number of each machine. The EACS must automatically record the following additional data for each gambling machine:

- a) the coins that end up in the coin box/cash box;
- b) the banknotes accepted and recorded;
- c) the game credits used in all games played (turnover);
- d) the game credits won in all games played (total wins);
- e) the number of games;
- f) the credits that were paid out manually and reset at the machine (cancelled credits);
- g) the date and time of the downtimes and service interruptions of games;
- h) the date and time of door openings at the machines;
- i) the date, time, and a description or a reference for error messages generated by the internal diagnostics system of a gambling machine.

3) If different bets can be played, the EACS must be capable of correctly recording the monetary or credit value of all game credits used.

Article 29

Requirements for the EACS for jackpot systems

For each jackpot system, the EACS must record the following data:

- a) the type of systems;
- b) the contributions of each machine to the jackpot (increments);
- c) the jackpot winnings, with date and time of the jackpot win;

- d) if the jackpot is triggered, the identification number of the triggering machine and, depending on the type of the jackpot, a win notification from the connected gambling game or a corresponding report from the jackpot controller.

Article 30

Statement of accounts for gambling machines

The gross gambling revenue and the data referred to in Article 28(2)(a) to (d) and (3) and Article 29(b) must be determinable by day, month, and year.

Article 31

Statement of accounts for table games

1) For each table, the gross gambling revenue and the following data must be determinable by day, month, and year:

- a) the initial and final position of the chips and gaming tokens, as well as the fills and credits;
- b) the final result at the end of business;
- c) the drop;
- d) the result of the tronç;
- e) the hourly estimates of the chip inventory, the result, and the drop.

2) The data must be collected manually or electronically.

Article 32

Connection

1) Gambling machines and jackpot systems as well as table games that are settled electronically must be connected permanently to the EACS.⁴⁷

2) If the connection is interrupted, the gambling games affected must be taken out of service immediately, provided that the data cannot be saved or backed up in a buffer or otherwise and subsequently transferred without data loss to the EACS.

⁴⁷ Article 32(1) amended by LGBl. 2016 No. 308.

3) The EACS must regularly check the connection to the gambling games. The EACS must display any interruption to the connection and create a log to that effect.

Article 33

Data retention

1) The data referred to in Articles 28 and 29 must be transferred without changes from the connected gambling games and saved (raw data). It must not be possible to modify this data, and the data must be protected from unauthorised access by third parties (Article 38). Appropriate and suitable protective measures must be provided for this purpose.⁴⁸

2) The EACS must provide this data on request in a clear manner.

3) Data calculated by the EACS that gives rise to changes or adjustments must be clearly identified. This procedure must be justified in writing.

4) The data must be saved in a suitable form and retained in a secure location for at least five years following the transfer of the gambling tax.

Article 34

Access log and access privileges

The EACS must keep a log of all access to the system and of each processing step that has an impact on the data.

Article 35

Extraordinary incidents

Extraordinary incidents involving any of the connected games, any breakdown, and any significant malfunction of the EACS must be reported immediately to the Office of Economic Affairs. The Office of Economic Affairs shall then decide on the next steps to be taken and the further use of the data. Prior to that decision, no data may be deleted or destroyed.

⁴⁸ Article 33(1) amended by LGBl. 2016 No. 308.

3. Delegation of the responsibilities and tasks of the casino to third parties

Article 36

Basic principle

1) Contracts under which the casino delegates game-related responsibilities to third parties shall be valid only if approved in advance by the Office of Economic Affairs. A responsibility of the casino is deemed game-related in particular if it concerns the processing and monitoring of gambling games and flows of funds.

2) The Office of Economic Affairs shall deny approval in particular if the contract:

- a) would concern one of the core responsibilities of the casino as set out in paragraph 3;
- b) could adversely affect the independence of the casino in relation to external parties;
- c) would exceed a price/performance ratio customary for the market;
- d) does not allow the Office of Economic Affairs to obtain a comprehensive picture of the cooperation and the division of tasks and responsibilities between the casino and the contracting party as well as of the financial settlements between the contracting parties.

3) The core responsibilities are in particular considered to be measures:

- a) with a direct impact on the gross gambling revenue;
- b) implementing the security concept;
- c) implementing the due diligence concept, subject to express provisions concerning the delegation of individual due diligence obligations in accordance with Article 14 SPG.

C. Security

1. General provisions

Article 37

Security concept

The casino shall maintain a security concept which ensures that:

- a) the necessary risk management and control systems are operated effectively;
- b) unauthorised access to gaming operations and unauthorised gambling is prevented;
- c) unauthorised persons have no access to monitoring, control, IT, and gaming systems or any assets;
- d) gaming operations run calmly and correctly;
- e) impermissible actions and incidents are identified early on and processes in the gaming halls are monitored, especially at the game tables and the gambling machines;
- f) the flow of funds is orderly, in particular to prevent offences against property;
- g) damage to persons, property, and data is prevented to the extent possible.

Article 38

Protection from unauthorised access

1) All facilities or systems containing special categories of personal data under Article 26(1) of the Act or data that is important for determining gross gambling revenue, in particular the EACS, the video surveillance system, and the jackpot systems (jackpot controllers), must be protected against unauthorised operations.⁴⁹

2) All persons who have access to these systems must have their own individual password. At the request of the casino, the Office of Economic Affairs may approve other precautions that are at least equivalent; it is not permitted to set up fictitious usernames that are used by several persons.

⁴⁹ Article 38(1) amended by LGBl. 2018 No. 442.

3) If the internal IT system of a casino is to be connected with an external system, the casino must have security measures at its disposal so that only persons determined in advance have external access to the internal system of the casino. The casino shall prepare a list with applications that those persons may use.

4) Third parties shall have access to the facilities and systems referred to in paragraph 1 for remote maintenance only if the person performing remote maintenance has an individual password.

5) Access by third parties from within or outside the premises of the casino to the internal system of the casino must be recorded in a log with the following information:

- a) the name of the person responsible who permitted the operation;
- b) the name of the party who carried out the operation;
- c) the time, date, and duration of the operation;
- d) the reason for the operation;
- e) a description of the work carried out.

Article 39⁵⁰

Control room

1) The casino shall have one or more control rooms at its disposal, where the data and information of the EACS and the data of the video surveillance system come together.

2) During the entire opening hours, at least one employee entrusted with monitoring the video recordings must be present in the control room and must monitor gaming operations.⁵¹

Article 40

Identity verification upon admission to the casino

1) Before granting access to a person, the casino shall verify the identity of the person by means of an identity document in accordance with Article 25(1) of the Act.

⁵⁰ Article 39 amended by LGBl. 2018 No. 442.

⁵¹ Article 39(2) amended by LGBl. 2021 No. 235.

2) The casino must establish whether or not a gambling ban is in effect against that person.

3) The casino must record the number of persons subject to a gambling ban.⁵²

Article 41

Documentation requirement

1) The casino shall keep logs that allow reliable conclusions to be drawn regarding the internal flow of funds between cash desks, tables, gambling machines, reserves, and the main vault as well as regarding action relating to game tables, gambling machines, jackpot systems, and the EACS as well as operations carried out on them.

2) The following actions must also be logged:

- a) handover of keys and badges;
- b) withdrawal of tronc revenue;
- c) programming of jackpot systems and gambling machines;
- d) relevant maintenance work, as well as software and hardware support relating to game tables, gambling machines, jackpot systems, camera surveillance systems, and the EACS. All work shall be deemed relevant that serves to maintain quality or that can modify the properties of the facilities.

Article 42

Registration and certification of table game winnings

1) At the request of the customer, the casino may register and certify table game winnings if:

- a) before the start of the game, the customer registered all the funds used to bet on the game;
- b) the casino was able to verify the fact of the game winnings.

2) The casino shall register only the difference between the money paid out and the registered bets of a customer as game winnings (net game winnings).

⁵² Article 40(3) inserted by LGBl. 2020 No. 221.

Article 43

Registration and certification of gambling machine winnings

1) If cash is used to play on gambling machines, the casino may, at the request of the customer, register winnings and confirm them in writing if they are jackpot winnings.

2) The casino shall register only the fact and the amount of the jackpot winnings.

Article 44

Special documentation requirements

1) If the casino issues or receives non-negotiable cheques, the casino shall register:

- a) the surname, first name, date of birth, and address of the issuer or the person to whom the casino issued a non-negotiable cheque;
- b) the type and number of the identity document;
- c) the date and time;
- d) the number of the non-negotiable cheque and, where applicable, the account number and bank of the issuer.

2) If the casino provides its players with custody accounts for bets, chips, or game winnings, the casino shall register:

- a) the surname, first name, date of birth, and address of the custody account holder;
- b) the type and number of the identity document;
- c) withdrawals from and deposits to the custody account with date and time.

3) If the casino registers game winnings, the casino shall register the following data:

- a) the surname, first name, date of birth, and address of the winner;
- b) the type and number of the identity document;
- c) the amount of the game winnings;
- d) the origin of the bets and the fact of the game winnings.

4) The Office of Economic Affairs may set out additional documentation requirements in individual cases.

Article 45

Access privileges and use

1) The casino shall draw up rules governing the rights of access to data as referred to in Articles 41 and 44.

2) It may forward the data referred to in Article 44 to the Office of Economic Affairs and to other public authorities only if the latter require the data to fulfil their legislative mandate.

Article 46

Retention period

1) The logs and documents that are used to determine and inspect the gross gambling revenue and the logs of the jackpot system programming must be retained in a secure location for a period of five years following the transfer of the gambling tax. All other documents must be retained for a period of at least 12 months.

2) The logs referred to in Article 44 must be kept in a safe place for five years.

3) The Office of Economic Affairs may specify different time periods for individual logs.

4) This article is subject to longer time periods required by law.

2. Video surveillance system⁵³

Article 47

Basic principle

1) The casino shall maintain a video surveillance system.⁵⁴

2) The employees of the casino and its customers must be made aware in an appropriate manner of this video surveillance.⁵⁵

⁵³ Title preceding Article 47 amended by LGBl. 2018 No. 442.

⁵⁴ Article 47(1) amended by LGBl. 2018 No. 442.

⁵⁵ Article 47(2) amended by LGBl. 2018 No. 442.

3) The casino shall ensure that only persons be granted access to the video recordings who require them to perform their responsibilities.⁵⁶

3a) The employees responsible for video surveillance may not perform other functions within the casino.⁵⁷

4) If a malfunction of the video surveillance system is discovered, this must be reported immediately to the Office of Economic Affairs.⁵⁸

5) Any criminal offences or violations of the game rules observed and recorded must be set out in a log. The log shall be sent without delay to the Office of Economic Affairs.

6) The casino shall draw up rules regulating the use of video recordings, the processing and disclosure of personal data, and access privileges.⁵⁹

Article 48

Putting into operation

1) The video surveillance system must be inspected by the Office of Economic Affairs before it is put into operation. For this purpose, the casino shall in particular provide the following information and documents:⁶⁰

- a) name and address of the distributor and of the manufacturer, where they are not the same;
- b) type, model, or serial number (identification number);
- c) rules as referred to in Article 47(6);⁶¹
- d) site plan showing the number of video cameras, their location, and the resulting coverage area;⁶²
- e) location of and access to the video surveillance room;⁶³
- f) list of persons or bodies having access to the video surveillance system and the resulting data;⁶⁴

⁵⁶ Article 47(3) amended by LGBl. 2018 No. 442.

⁵⁷ Article 47(3a) inserted by LGBl. 2021 No. 235.

⁵⁸ Article 47(4) amended by LGBl. 2018 No. 442.

⁵⁹ Article 47(6) amended by LGBl. 2018 No. 442.

⁶⁰ Article 48(1) introductory phrase amended by LGBl. 2018 No. 442.

⁶¹ Article 48(1)(c) amended by LGBl. 2016 No. 308.

⁶² Article 48(1)(d) amended by LGBl. 2018 No. 442.

⁶³ Article 48(1)(e) amended by LGBl. 2016 No. 308.

⁶⁴ Article 48(1)(f) amended by LGBl. 2018 No. 442.

- g) description of the functioning of the video surveillance system, from which the mode of operation and the operating times of the system (in particular capture, transmission, recording, and evaluation) can be derived;⁶⁵
 - h) description of how video surveillance and the responsible contact person are to be made externally recognisable to the persons concerned; and⁶⁶
 - i) description of how the data protection requirements are met.⁶⁷
- 2) The Office of Economic Affairs may request further information and documents to the extent necessary for a proper assessment in individual cases.⁶⁸

Article 49

*Video surveillance for premises*⁶⁹

- 1) The following premises shall be monitored continuously by a video surveillance system 24 hours a day:⁷⁰
- a) the entry hall to the casino;
 - b) the gaming halls;
 - c) the cash desks;
 - d) the cash dispensers;
 - e) the premises where money, chips, and gaming tokens or gaming paraphernalia are kept, stored, transported, or counted;
 - f) the rooms where the EACS and the jackpot system (jackpot controller) are located.⁷¹
- 2) The common rooms for casino employees and workplaces for activities without contact with customers and assets shall be excluded from video surveillance.⁷²

⁶⁵ Article 48(1)(g) amended by LGBl. 2018 No. 442.

⁶⁶ Article 48(1)(h) amended by LGBl. 2018 No. 442.

⁶⁷ Article 48(1)(i) inserted by LGBl. 2016 No. 308.

⁶⁸ Article 48(2) inserted by LGBl. 2016 No. 308.

⁶⁹ Article 49 heading amended by LGBl. 2018 No. 442.

⁷⁰ Article 49(1) introductory phrase amended by LGBl. 2018 No. 442.

⁷¹ Article 49(1)(f) amended by LGBl. 2017 No. 217.

⁷² Article 49(2) amended by LGBl. 2018 No. 442.

Article 50⁷³*Video surveillance for game tables and gambling machines*

1) Each game table must be monitored by the video surveillance system. The video cameras in the table game area must be capable of recording game actions, game events, and game results, the value of the chips and gaming tokens played, cards, dice, and other game paraphernalia such that they can be easily identified.

2) The video cameras in the gambling machine area must be able to record the gambling machines individually or in smaller groups so that the recordings show all events at the gambling machines.

Article 51

*Video surveillance of processes*⁷⁴

1) The following processes must be monitored by a video surveillance system:⁷⁵

- a) the transactions at the cash desks;
- b) the counting of money, chips, and gaming tokens, including the counting of the tronc;
- c) the removal of money from table games and gambling machines;
- d) the movement of money and gaming tokens between the gambling machines, the game tables, the tronc containers, the cash desks, and the vault.

2) For the processes referred to in subparagraphs (a) and (b) of the preceding paragraph, the value of the money and the gaming tokens must be recognisable.

Article 52⁷⁶*Recording and retention*

The images from the video surveillance system must be recorded and retained in a secure location for a period of at least 45 days.

⁷³ Article 50 amended by LGBI. 2018 No. 442.

⁷⁴ Article 51 heading amended by LGBI. 2018 No. 442.

⁷⁵ Article 51(1) introductory phrase amended by LGBI. 2018 No. 442.

⁷⁶ Article 52 amended by LGBI. 2020 No. 221.

Article 53⁷⁷*Breakdown of the video surveillance system*

1) If a breakdown of the video surveillance system is identified before the start of a gaming day which requires an interruption in the monitoring or the recording of images, and the storage of images cannot be ensured in any other way, the gaming equipment affected must not be used.

2) In the event of a breakdown of the video surveillance system during ongoing operations, operations at the tables in question must be interrupted at the end of the current game, if the breakdown results in an interruption of surveillance.

D. Social protection

Article 54

Social concept

1) The casino shall maintain a social concept in accordance with Article 12(1) of the Act and shall take the measures necessary for the implementation thereof.

2) To implement the social concept, the casino shall work together with an addiction prevention centre and a therapy facility. For this purpose, it may work jointly with other domestic or foreign casinos or with third parties.

Article 55

Prevention and early identification measures

1) As part of prevention, the casino shall provide easily accessible and easily understandable information on:

- a) the risks of gambling;
- b) help measures such as gambling suspensions, addresses of counselling centres, and self-help groups for players at risk of gambling addiction;
- c) self-assessment form on the risk of addiction.

⁷⁷ Article 53 amended by LGBl. 2018 No. 442.

2) As part of early identification, the casino shall define the observation criteria (checklist) by means of which players at risk of gambling addiction can be identified, and it shall take the necessary measures based on these criteria. The casino shall document its observations and the measures taken.

Article 56

Basic and continuing training

1) The persons responsible for the social concept and the persons entrusted with gaming operations or the monitoring thereof must undergo basic training and annual continuing training (refresher) courses.

2) The employees shall receive training appropriate to their function; the training shall, in particular, enable early identification of players at risk of gambling addiction and intervention in accordance with the procedures laid down in the social concept.

3) They must have completed basic training no later than three months after starting work. A certificate shall be issued to employees completing basic training.⁷⁸

4) The basic training must be conducted by qualified persons or institutions.

5) The continuing training of employees responsible for the social concept must be conducted by qualified persons or institutions; this continuing training shall cover in particular:

- a) exchange of experiences;
- b) practice-oriented advice;
- c) guidance in practice.

Article 57

Report

1) Each year, the casino shall submit a detailed report to the Office of Economic Affairs containing information on the following elements in particular:

⁷⁸ Article 56(3) amended by LGBl. 2021 No. 235.

- a) basic and continuing training of casino employees;
 - b) implementation of prevention measures;
 - c) implementation of early identification;
 - d) the number of players referred to addiction prevention centres, counselling centres, or treatment facilities;
 - e) data on gambling suspensions and the monthly distribution of gambling suspensions and the lifting thereof;
 - f) advertising measures.⁷⁹
- 2) The data contained in the report must not allow conclusions to be drawn about the identity of the players concerned.

Article 58⁸⁰

Register of gambling bans

1) Each casino shall maintain an electronic register in which the gambling bans as referred to in Article 22(1)(b) to (d) and (2)(a) and (b) of the Act are to be entered.

2) The casino shall register the following data in particular:

- a) surname, first name, date of birth, and address of the person concerned;
- b) nature, scope, and reason for the gambling ban; and
- c) beginning and end of the gambling ban.

3) For gambling suspensions under Article 23(1)(a) and (b) of the Act, the casino shall also register other information necessary for the implementation of the social concept under Article 12 of the Act, in particular:

- a) the weekly or monthly betting limits in the event of a limit on participation in gaming operations;
- b) the professional and family situation of the player;
- c) the events that led to the gambling suspension, in particular the number of visits, findings regarding the bets placed, reports and information provided by third parties, and measures taken by the casino prior to the gambling suspension; and

⁷⁹ Article 57(1)(f) inserted by LGBl. 2020 No. 221.

⁸⁰ Article 58 amended by LGBl. 2016 No. 308.

d) the measures taken after the gambling suspension was imposed, such as meetings, recommendations, financial support, the arrangement of advice and support programmes, and the outcome of these measures.

4) The casino shall notify the imposition of a gambling suspension to other domestic casinos and providers of online gambling games without delay. The notification shall contain the information referred to in paragraph 2. The recipients of the notification are obliged to treat the notified gambling suspension as their own gambling ban. The casino may notify the imposition of a gambling suspension to foreign casinos, provided that those casinos grant reciprocity.

5) Only those persons entrusted with implementation of the social concept at the casino shall have access to the data referred to in paragraphs 2 and 3.

6) The casino shall define rules governing the procedure for gambling bans.

Article 59

Lifting of gambling suspensions⁸¹

1) The casino that imposed the gambling suspension shall decide on whether and when to lift it; the casino shall first clarify whether or not the reason for the suspension still applies.

1a) If a casino ceases operations, the lifting of a gaming suspension imposed by that casino may be requested from any other casino.⁸²

2) The casino shall define the procedure for lifting gambling suspensions in the rules referred to in Article 58(6), taking the following into account:⁸³

- a) The casino shall notify the person concerned of the procedure.
- b) The casino shall invite the person concerned in writing to a meeting and shall request suitable documents from that person, such as an extract from the Garnishment Register or payroll statements, in order to assess the person's financial situation.
- c) The casino shall keep minutes of the meetings, which must be signed by the person concerned.

⁸¹ Article 59 heading amended by LGBl. 2016 No. 308.

⁸² Article 59(1a) inserted by LGBl. 2022 No. 335.

⁸³ Article 59(2) introductory phrase amended by LGBl. 2016 No. 308.

3) The provisions set out in Article 58(4) and (5) shall apply *mutatis mutandis*.⁸⁴

Article 60⁸⁵

Joint register of gambling bans

1) Instead of their own register of gambling bans under Article 58(1), casinos may maintain a joint electronic register under Article 83 of the Act. In that case, the participating casinos must notify the operator of the joint register of the information referred to in Article 58(2) and (3) and Article 59(1).

2) The information referred to in Article 58(2)(a) and (c) and the lifting of a gambling suspension must be made available to the participating casinos by means of a retrieval procedure. The other register data may be made accessible only to the casino that notified the gambling ban. Article 58(5) shall apply *mutatis mutandis*.

3) The operator of the joint register of gambling bans shall define rules governing the procedure.

Article 61

Retention period

1) The register data referred to in Articles 58 to 60 must be kept in a safe place for five years after the gambling ban has been lifted, unless longer periods are provided for by law.⁸⁶

2) The Office of Economic Affairs may reduce the time period for individual logs or extend it up to a total of ten years.

Article 62

Means of payment

1) No loans, credits, or advances may be granted in the casino.

⁸⁴ Article 59(3) amended by LGBl. 2016 No. 308.

⁸⁵ Article 60 amended by LGBl. 2016 No. 308.

⁸⁶ Article 61(1) amended by LGBl. 2016 No. 308.

2) Cash dispensers may be operated in the casino only if they are physically separated from the game tables and gambling machines.

3) A casino that accepts credit card payments must claim the amount no later than the next bank working day after the transaction.

Article 62a⁸⁷

Ban on advertising

1) Advertising shall be deemed misleading in particular if it gives distorting information about chances of winning or possible winnings or if it gives the impression that:

- a) the knowledge, skills, dexterity, or other characteristics of the player influence the chances of winning, without this being true in light of the nature of the game;
- b) the chances of winning are increased by playing longer or more frequently;
- c) gambling games are a suitable means of solving financial or personal problems;
- d) participation in gambling games is an alternative to work;
- e) increased participation in gambling games is a suitable means of compensating for losses already suffered.

2) The following in particular shall be deemed intrusive:

- a) telephone advertising;
- b) advertising activities in or near the home, on public transport, and at promotional events associated with an excursion or similar occasion;
- c) personally addressed advertising via electronic channels without the possibility to cancel or unsubscribe;
- d) advertising by means of push messages on the basis of the electronic location of a mobile device or other forms of personally addressed advertising through electronic channels on the basis of such location information.

3) The possibility to cancel or unsubscribe under paragraph 2(c) must be offered without unnecessary technical hurdles and without restricting the opportunities for participation in the game and must be communicated in an appropriate form.

⁸⁷ Article 62a inserted by LGBl. 2020 No. 221.

4) The linking of games offered and advertising for lenders is prohibited.

5) Advertising must not be directed at persons under 18 years of age or at suspended persons.

Article 62b⁸⁸

Free bets

1) Casinos which grant free games or free game credits for advertising purposes or which otherwise allow free participation in gambling games shall require approval by the Office of Economic Affairs for this purpose.

2) On the basis of a written application, the Office of Economic Affairs shall approve the granting of free bets if:

- a) the free bets are granted independently of any consideration, subject to subparagraph (d);
- b) the value of the free bets granted per player and gaming day does not exceed 200 Swiss francs;
- c) the value of the free bets granted does not exceed 1.5% of the gross gambling revenue of the preceding three settled months;
- d) if the free bets are granted as part of a promotional campaign in return for consideration (package), a detailed statement of accounts of all costs of the individual services rendered shall be prepared, showing that the bets granted are free;
- e) the free bets are not granted to minors or to persons subject to a gambling ban;
- f) the free bets are not offered in an intrusive or misleading manner; in particular, the conditions for free bets are communicated to players in a clear and transparent manner;
- g) a procedure for separating out those bets from the gross gambling revenue exists.

3) Free participation in gambling games may not be linked to payment of admission.

⁸⁸ Article 62b inserted by LGBl. 2022 No. 335.

E. Games offered

1. Table games, gambling machines, and jackpot systems

Article 63

Table games

- 1) Casinos may operate an unlimited number of all table games customary for the market.
- 2) For table games in casinos, the betting amount is not restricted. Casinos may, however, limit the betting amount in their game rules.
- 3) The maximum bets shall be defined for each winning opportunity offered in accordance with the game rules.
- 4) If the maximum bet is exceeded, the bet shall be reduced to the defined maximum.
- 5) Any commission retained by the casino for the operation of a jackpot at a game table may not exceed 20% of the increments.

Article 64

Gambling machines

- 1) Casinos may operate an unlimited number of gambling machines, subject to Article 10(2).
- 2) For gambling machines in casinos, the betting amount is not restricted.
- 3) The maximum winnings per game are not limited.

Article 65

Jackpot systems

- 1) Casinos may operate jackpot systems.
- 2) Networking of games to form jackpots between domestic and international casinos is permitted.
- 3) The jackpot amount in casinos is not limited.

2. Gaming tournaments

Article 66

Basic principle

- 1) Casinos may offer gaming tournaments.
- 2) If a casino organises a gaming tournament, the difference between the registration fee and the prizes awarded shall be deemed the gross gambling revenue in the event of a surplus.

Article 67

Definition and rules

- 1) Any event at which the participants compete while playing gambling games shall be deemed a gaming tournament. At the start of the tournament, each participant shall receive the same number of game credits. Prospective prizes may be offered.
- 2) Before announcing a tournament, the casino must submit the tournament rules to the Office of Economic Affairs for approval. The tournament rules shall contain at least the following information:
 - a) the gambling games played;
 - b) how the game is run and how the winner is determined;
 - c) the level of the registration and participation fees;
 - d) the prospective winnings.
- 3) The tournament rules shall be disclosed to the participants.
- 4) The casino shall keep statements of accounts for each individual tournament.

Article 68

Permitted gambling games

- 1) Gaming tournaments may be organised only with gambling games that meet the technical requirements of gambling legislation.
- 2) If gaming tournaments are held using table games or gambling machines connected to the EACS, the casino must report the data gathered during the tournament separately.

3) The Office of Economic Affairs may allow exceptions, provided that secure gaming operations are guaranteed.

F. Game rules

Article 69

Competence

1) The casino shall issue the game rules for the table games and gambling machines it offers and shall submit these to the Office of Economic Affairs for approval.

2) The casino shall prepare an abridged version of the game rules for the table games it offers in language that is easy to understand for each game and shall display that abridged version in the table games area.

3) The casino shall ensure that the game rules are available for the gambling machines it offers.

Article 70

Manual

The casino shall submit to the Office of Economic Affairs for approval a manual for each table game setting out the way the game is played, the gameplay, and the responsibilities in the game.

G. Opening hours⁸⁹

Article 70a⁹⁰

Basic principle

1) Casinos may be open all year round from 10 a.m. to 4 a.m.⁹¹

⁸⁹ Title preceding Article 70a inserted by LGBl. 2016 No. 308.

⁹⁰ Article 70a inserted by LGBl. 2016 No. 308.

⁹¹ Article 70a(1) amended by LGBl. 2020 No. 221.

2) The Office of Economic Affairs may grant an extension of opening hours until 5 a.m. at the latest upon justified request. The following shall be taken into account in particular:⁹²

- a) noise protection, in particular night-time peace;
- b) local conditions, in particular the location of the casino inside or outside a residential area;
- c) the relevant experience with the casino so far.

3) The same opening hours shall apply to catering establishments within the casino, in particular restaurants and bars.

IV. Requirements for table games, gambling machines, and jackpot systems

A. General provisions

Article 71

Basic principle

The casino may operate table games, gambling machines, and jackpot systems only if they meet the requirements set out in Articles 72 to 114.

Article 72

Declaration of conformity, inspection report, and certificate

1) The casino putting table games, gambling machines, or jackpot systems into operation must submit a declaration of conformity to the Office of Economic Affairs for each game and for each change to a game confirming that the table games, gambling machines, and jackpot systems meet the technical gaming requirements.⁹³

2) The declaration of conformity for the gambling machines and jackpot systems must be submitted with an inspection report in

⁹² Article 70a(2) introductory phrase amended by LGBl. 2020 No. 221.

⁹³ Article 72(1) amended by LGBl. 2016 No. 308.

accordance with Article 73 including a separate certification of conformity (certificate) from an inspection body as referred to in Article 26(2).

Article 73

Procedure for certification of gambling machines and jackpot systems

1) The inspection body as referred to in Article 26(2) shall verify the compliance of the gambling machines and jackpot systems with the technical gaming requirements of the Act and this Ordinance.

2) It shall prepare an inspection report containing at least the following:

- a) name and address of the manufacturer;
- b) name and address of the applicant, where not the same as the manufacturer;
- c) name and address of the inspection body;
- d) designation of type or model or other identifying features;
- e) type, model, or serial number (identification number);
- f) digital colour photograph of the gambling machine;
- g) description of the employed hardware and software, including the exact designation and specification of the storage media;
- h) detailed description and information on gameplay;
- i) description of the components to be inspected and inspected components;
- k) for each component verified, the method and result of the verification (compliance/non-compliance/not applicable);
- l) description of the inspection procedures applied;
- m) list of the protocols used for the inspection and further documents with version information;
- n) the byte checksums (CKS) and the CRC32, SHA-1, or MD5 checksums of all relevant program files verified by the inspection laboratory and EPROMS which are used in the game, in all interface programs, particularly from and to the EACS, and in all hardware components, including peripheral devices;⁹⁴
- o) summary of inspection results.

⁹⁴ Article 73(2)(n) amended by LGBl. 2020 No. 221.

3) The Office of Economic Affairs may supply the inspection body with the template for a certification protocol.

4) The inspection body shall send its inspection report, including separate certification of conformity, to the Office of Economic Affairs, the manufacturer, and the applicant, where the applicant and manufacturer are not the same.

5) The Office of Economic Affairs may demand further documents and, in particular, have additional test games performed subject to costs. It may provide for a simplified procedure for the licensing of minor changes to games.⁹⁵

Article 74

Documentation requirement

1) Before a table game, gambling machine, or jackpot system is put into operation, the casino shall submit to the Office of Economic Affairs information and documents in German allowing the Office of Economic Affairs to examine compliance with the technical gaming requirements.

2) The information and documents do not have to be submitted if the casino provides evidence that they have already been submitted as part of a different procedure.⁹⁶

Article 75

Putting into operation of games and jackpot systems

1) Before table games are put into operation, the Office of Economic Affairs may demand the following information and documents:

- a) name and address of the distributor and of the manufacturer, where they are not the same;
- b) type, model, or serial number (identification number);
- c) drawings and plans of the game tables as well as their components and parts;
- d) description of the employed hardware and software, such as diagrams and flowcharts;
- e) information on gameplay;

⁹⁵ Article 73(5) amended by LGBl. 2016 No. 308.

⁹⁶ Article 74(2) amended by LGBl. 2016 No. 308.

- f) description of the inspection procedures applied;
- g) inspection result and inspection report.

2) Before gambling machines are put into operation, the Office of Economic Affairs may demand the following information and documents:

- a) name and address of the distributor and of the manufacturer, where they are not the same;
- b) type, model, or serial number (identification number);
- c) drawings and plans of the gambling machines as well as their components and parts;
- d) description of the employed hardware and software, such as diagrams and flowcharts;
- e) information on gameplay;
- f) description of the inspection procedures applied;
- g) digital colour photographs of the gambling machines;
- h) function and design of the random number generator;
- i) manner in which the individual game events and game results occur;
- k) maximum winnings in the individual game;
- l) the type of calculation as well as the results of the game statistics;
- m) the number and results of the test games or game simulations performed;
- n) the payout ratio;
- o) the probability of winning games;
- p) the source code;
- q) every storage medium (EPROM, CD-ROM, flash drive, etc.);
- r) a confirmation as well as the inspection result and inspection report of a body in accordance with Article 26(2) which demonstrate that the gambling machines meet the legal requirements.

3) Before jackpot systems are put into operation, the Office of Economic Affairs may demand the following information and documents:

- a) name and address of the distributor and of the manufacturer, where they are not the same;
- b) type, model, or serial number (identification number);
- c) drawings and plans of the jackpot system as well as the components and parts;

- d) description of the employed hardware and software, such as diagrams and flowcharts;
- e) information on gameplay;
- f) description of the inspection procedures applied;
- g) type, model, or serial number of the connected gambling games;
- h) description of the functioning of the jackpot system, including the criterion that triggers the jackpot;
- i) the source code;
- k) the program;
- l) a confirmation as well as the inspection result and inspection report of a body in accordance with Article 26(2) which demonstrates that the jackpot system meets the legal requirements.

4) The Office of Economic Affairs may require the casinos or the suppliers of gaming equipment to supply a gambling machine, an EACS, or a jackpot system free of charge before it is put into operation.

Article 76

Duty to provide information

The casino shall submit to the Office of Economic Affairs a list of all table games put into operation, all games offered on gambling machines, and the jackpot systems. This list shall be kept up to date.

B. Table games

1. General provisions

Article 77

Basic principle

1) The table game area must be open at least half of the daily casino opening hours.

2) The casino must keep at least half of the offered table games ready to play during the entire daily opening hours of the table game area.

3) All offered table games must be kept ready to play as often as necessary to ensure the conditions for safe gaming operations.

4) The Office of Economic Affairs may prohibit the casino from operating certain table games if the casino offers no guarantee of the proper operation of the games concerned.

5) The Office of Economic Affairs may impose restrictions on the gambling machine area to maintain the proper balance between gambling machines and table games.

2. Technical gaming requirements

Article 78

Game tables, game paraphernalia, and game accessories

1) The game paraphernalia and the game accessories such as tables, chips and gaming tokens, cards, balls, dice, roulette cylinders, and card shufflers must be such that they are suitable for the game concerned and guarantee a fair game based on chance.

2) The casino shall ensure that the game paraphernalia and game accessories are kept in a safe place.

3) The casino shall keep an inventory of the game paraphernalia and game accessories.

Article 79

Drop box

1) Each game table must be equipped with at least one lockable container (drop box) for storing cash, chips and gaming tokens, receipts, records, or forms.

2) The drop box must be marked with the identification number of the game table.

Article 80

Tronc

Each game table must be equipped with a tronc.

3. Operations

Article 81

Game rules

1) Table games may be operated only in accordance with the game rules issued by the casino and approved by the Office of Economic Affairs.

2) The game rules shall contain at least the following information:

- a) the course of the game;
- b) the manner in which bets are to be placed;
- c) the minimum and maximum bets;
- d) the winning options;
- e) the designation of the game managers and their tasks and responsibilities.

Article 82

Roulette

Roulette and analogous games may be put into operation only if:

- a) the wheel speed is monitored constantly;
- b) the numbers hit are recorded and documented electronically or by other appropriate means for statistical purposes.

C. Gambling machines

1. Deposit requirement

Article 83

Basic principle

1) The Office of Economic Affairs may require the casino to deposit a copy of the game-deciding hardware and software for each type of gambling machine in operation or to provide evidence that a copy has already been deposited.

2) Paragraph 1 shall apply *mutatis mutandis* if a gambling machine has been replaced or modified.

2. Technical gaming requirements

Article 84

Control and design

1) A gambling machine must:

- a) be able to restore operation without loss of data following a power outage;
- b) have an internal diagnostics system (Article 92);
- c) have a random number generator to determine the game events or game results;
- d) be protected from external interference, particularly from electromagnetic and electrostatic disruption.

2) Any connection and communication with other devices and systems must have no influence, subject to Article 94, on the game events and game results of the gambling machine.

3) Evidence must be provided of the reliability of the random number generator using recognised probability calculation methods or other procedures recognised by the Office of Economic Affairs.

Article 85

Game events and game results

1) All game events and game results must predominantly be based on chance.

2) The game events and game results are predominantly based on chance if:

- a) they are triggered by a random number generator or another means based on chance;
- b) they cannot be influenced or can be influenced only minimally by the players.

3) The game events and game results to be determined may be defined only on the basis of immutable requirements. Any compensation or control mechanism shall be prohibited.⁹⁷

4) Repealed⁹⁸

Article 86

Bonus games

1) Bonus games may be offered within a game which link to a previous game event or game result.

2) No additional bets may be deducted for the bonus games.

3) The determination of the game events and game results of the bonus game must not be influenced by prior game events and game results.

4) The game events and game results within a bonus game may be determined on the basis of different requirements than the original game.

5) Repealed⁹⁹

Article 87

Bonus winnings

Bonus winnings generated by an accumulation of increments (mini bonus) are permitted only under the following conditions:

- a) The triggering of these winnings is the result of a random process fully integrated into the gambling machine.
- b) The bonus winnings are defined by constant parameters.

⁹⁷ Article 85(3) amended by LGBl. 2016 No. 308.

⁹⁸ Article 85(4) repealed by LGBl. 2016 No. 308.

⁹⁹ Article 86(5) repealed by LGBl. 2016 No. 308.

Article 88

Payout and winning ratios

1) A gambling machine must have a theoretical payout ratio of at least 80% but at most 100%¹⁰⁰

2) The payout ratio shall be calculated on the basis of recognised probability calculations in relation to the possible number of game results or must be demonstrated using test games.

Article 89

Start and end of a game

1) A game shall start when triggered by the player after placing a bet and shall end with the decision on winning or losing, before a bet is placed for a new game.

2) Repealed¹⁰¹

Article 90

Metre

1) A gambling machine must have at least eight-digit electronic metres.

2) The Office of Economic Affairs may specify other requirements in individual cases if the metres reach the maximum metre value more than once a month.

3) The metres start from zero again after reaching the maximum metre value.

4) The metres must comply with the recognised state of the art. They must be constructed so as to provide protection against manipulation.

¹⁰⁰ Article 88(1) amended by LGBl. 2020 No. 221.

¹⁰¹ Article 89(2) repealed by LGBl. 2016 No. 308.

Article 91

Data to be recorded

1) All gambling machines must be equipped with individual electronic metres. The metres shall record the following data:

- a) the game credits used in all games played (turnover);
- b) the game credits won in all games played (total wins);
- c) the total number of games (stroke);
- d) the credits that were reset at the machine (cancelled credits);
- e) all game credits deposited and posted for each betting opportunity;
- f) all game credits paid out for each payout opportunity.

2) If the machine offers several types of games, it must also be equipped with metres that record the data referred to in paragraph 1(a) and (b) for each game in operation.

Article 92

Internal diagnostics system

1) Each gambling machine must have an internal diagnostics system.

2) The internal diagnostics system must save all game events and game results as well as all other information for the current and at least the previous four games. Based on the data saved, it must be possible to reconstruct the original state of the device. It must be possible to display the saved data on request.

3) If the gambling machine is equipped with a banknote reader, the diagnostics system must store the value and the credits granted for the current banknote and at least the four previously accepted banknotes and display them on request. This applies *mutatis mutandis* if the game credits can be provided in a form other than banknotes.

4) The diagnostics system must autonomously perform tests on the gambling machine. If it discovers malfunctions which have an impact on the course of the game, the metres, or data capture by the EACS, the system shall report them immediately to the EACS and shall block the device.

Article 93

Multiplayer device

- 1) A multiplayer device is a gambling machine that offers several play areas and allows several players to play the same game at the same time.
- 2) Every play area of a multiplayer device must meet the legal requirements.

Article 94

System-based gambling machines

- 1) System-based gambling machines are machines in which the game outcome is controlled by a central server and which do not function independently of the central server.
- 2) The system must meet the legal requirements for each gambling machine connected to the central server ("client station"); in particular, the provisions on gambling machines, jackpots, the EACS, and the networking of casinos apply *mutatis mutandis*.
- 3) The central server must be located in one of the connected casinos.
- 4) A secure encrypted connection must be maintained between the central server and the connected gambling machines at all times, which in particular also guarantees that:
 - a) erroneous data or signals do not impair the proper operation of the gambling machines;
 - b) no external connection has direct access to the system's internal components, software, or data.
- 5) The system requires inspection in advance in accordance with Articles 26 and 73 in an inspection laboratory as well as in the casino. For this purpose, the Office of Economic Affairs must be provided with the following information and documents in particular:
 - a) a network diagram showing all system components;
 - b) a description of all security elements including firewall rules and settings;
 - c) a description of all access rules including names, functions, and privileges of authorised persons;
 - d) floor and ceiling plans with an illustration of the locations of all system-related security facilities;

- e) all internal guidelines, rules, and manuals of the casino governing the operation of the system.

3. Operations

Article 95

Basic principle

1) Gambling machines may be operated only in accordance with the game rules issued by the casino and approved by the Office of Economic Affairs.

2) The game rules shall contain at least the following information:

- a) the instructions;
- b) the manner in which bets are to be placed;
- c) the minimum and maximum bets;
- d) the winning options;
- e) the payout conditions of the casino, in particular in the event of a malfunction of the gambling game.

D. Jackpot systems

1. Technical gaming requirements

Article 96

Design of the jackpot system

The jackpot system must be constructed so that:

- a) in the event of a power outage or other events, no data is lost and the jackpot amount can be reconstructed;
- b) no conclusions can be drawn regarding the time at which the jackpot is triggered.

Article 97

Trigger conditions

1) The casino shall define in advance the conditions that trigger a jackpot; these conditions must not be changed until the jackpot has been triggered, subject to Article 106.

2) The casino may also define conditions the fulfilment of which determines whether or not a player participates in the jackpot. These conditions shall be made known to the players.

3) Each gambling game connected to a jackpot system must offer the opportunity to trigger the jackpot under the conditions defined for triggering the jackpot.

4) If a jackpot is triggered, the triggering gambling game must be blocked. It may be unblocked only once all of the essential facts serving as evidence for the jackpot win have been determined.

Article 98

Recording and retention

1) The jackpot system must automatically record the following information:

- a) the current jackpot status;
- b) the connected gambling games;
- c) the increments for each gambling machine;
- d) the base value;
- e) the upper limit;
- f) the individual jackpot winnings including date and time;
- g) the connected gambling game by which the jackpot was triggered.

2) The following additional data must be saved by the jackpot system or the EACS and retained for a period of five years:

- a) all changes to parameters;
- b) all access to the system;
- c) all malfunctions of the system;
- d) the data referred to in paragraph 1(b) to (g).

Article 99

Jackpot amount

The jackpot amount offered to the players as prospective winnings shall correspond to the contributions paid by the gambling games to the jackpot (increments), plus the base value. No other prospective winnings may be offered to the players.

Article 100

Mystery jackpot

1) The condition for triggering the mystery jackpot must be defined using a random number generator (Article 84(3)) within a range between the base value and the upper limit. The Office of Economic Affairs may order a defined range.

2) The probability that a winning value is determined must always be the same within the range. The casino shall determine the upper limit.

3) The probability of winning the mystery jackpot must be proportional to the amount of the bet. Any changes to this specification require the approval of the Office of Economic Affairs.¹⁰²

4) In the event of a malfunction, the mystery jackpot system must be taken out of service. The gambling machines which are no longer connected with the system may continue to be operated, provided that the players are notified. In addition, the jackpot display concerned must be switched off.

Article 101

Progressive jackpot

1) A progressive jackpot is triggered by a specific game event or game result which occurs randomly in a gambling game connected to the jackpot system.

2) The probability of triggering the jackpot must be the same for all gambling games connected to the progressive jackpot system.

3) If a connection to one of the connected gambling games breaks down, the progressive jackpot system must indicate this fact either directly or via

¹⁰² Article 100(3) amended by LGBl. 2016 No. 308.

the EACS. The gambling game in question must be taken out of service immediately.

2. Operations

Article 102

Jackpot guarantee

If the casino operates a jackpot system, the casino must ensure prior to its activation that the jackpot amount can be paid out or transferred to the jackpot winner no later than the banking day after next. This provision also applies if jackpot systems of various casinos are networked with each other. The amount of the winnings must be paid out by each casino in whose gaming system the jackpot was triggered.

Article 103

Real-time connection

The jackpot system and the connected gambling games must be connected such that a real-time connection is established.

Article 104

Increments

When the gambling games connected to the jackpot system are played (jackpot game), the jackpot amount shall increase continuously by the given increments.

Article 105

Determination of the gross gambling revenue from jackpots

1) The jackpot amount shall be deducted from the gross gambling revenue as soon as the jackpot has been triggered and paid out.

2) The increments for the current jackpot and for the subsequent jackpot (hidden jackpot) may be deducted on a monthly basis from the gross gambling revenue before they are paid out if the EACS automatically

generates a monthly statement of accounts and the casino pays the increments into a special account at least once a month.

Article 106

Interruption and modification of the current jackpot

- 1) An ongoing jackpot may not be interrupted until it has been triggered. The Office of Economic Affairs may allow exceptions.
- 2) In the case of reactivation, the same jackpot amount must be displayed as before the event.
- 3) Modifications of parameters, in particular the condition defined to trigger the jackpot, or the re-entry of the existing parameters shall require prior approval by the Office of Economic Affairs.
- 4) All modifications of parameters in regard to a future jackpot may not influence the current jackpot.

Article 107

Change and transfer of jackpot winnings

- 1) The prospective jackpot winnings may be changed before the jackpot has been triggered only in the event of a malfunction. Such a change shall require approval by the Office of Economic Affairs.
- 2) The prospective jackpot winnings may be transferred to another jackpot system, in particular if the jackpot system or the connected gambling games are defective or are replaced. This transfer shall require approval by the Office of Economic Affairs.

Article 108

Amount of winnings and display of jackpot amount

- 1) If a jackpot has been won, the amount recorded in the jackpot controller shall be used to determine the amount of the winnings.
- 2) The current prospective jackpot winnings must be displayed to players to at least two decimal places.
- 3) If a casino operates gambling machines in several rooms, there must be a jackpot display in each room.

4) If a gambling machine is connected with several jackpot systems, the jackpot system or systems to which the gambling game is connected must be displayed to the players.

Article 109

Triggering of jackpot

1) Once the jackpot has been triggered, the jackpot system must display the following information:

- a) the identity of the triggering gambling game;
- b) the amount of the winnings.

2) Once the jackpot has been triggered, the jackpot system must automatically and immediately be reset to the base value and the game must be continued.

Article 110

Multiple winners

1) If the jackpot operated by the casino itself is triggered simultaneously by multiple devices, each triggering player shall receive that player's share of the jackpot amount displayed. The casino must be able to prove that the devices triggered the jackpot simultaneously.

2) If the jackpot as referred to in Article 111 is triggered simultaneously by multiple devices, each triggering player shall receive the full jackpot amount displayed.

3) The Office of Economic Affairs may allow a different distribution for individual jackpot systems in advance.

3. Networking of jackpot systems within the casino

Article 111

Basic principle

If gambling machines are connected simultaneously to several jackpot systems or if several jackpot systems of the casino are connected to each other, the provisions of Articles 96 to 110 shall apply.

4. Networking of gambling games between casinos

Article 112

Additional provisions

If gambling games or jackpot systems are networked between domestic or international casinos, the provisions of this Section shall apply in addition to Articles 96 to 110.

Article 113

Central jackpot system

1) The central jackpot system must be located at the premises of one of the connected casinos.

2) The connected casinos shall set out the rights and obligations concerning participation in the central jackpot in writing and shall submit them to the Office of Economic Affairs for approval.

3) The communication between the central jackpot system and the connected casinos must be encrypted.

4) A qualified independent third party shall be mandated by the connected casinos to monitor the operation of the jackpot system.

Article 114

Securing data and operations

1) If the communication link between a casino and the central jackpot system is interrupted, the operation of the connected gambling games must be suspended immediately at the premises of the casino concerned.

2) If the link is re-established, it must be ensured that the displayed jackpot amount is identical for all connected casinos.

5. Use of jackpot contributions when suspending operations

Article 115

Basic principle

1) If a casino suspends its operations or the operation of the jackpot system for more than six months or permanently, the Office of Economic Affairs shall decide on the use of the accumulated jackpot amount.

2) If a casino which is networked with one or more other casinos suspends its operations or the operation of the networked jackpot, the contributions paid by that casino shall remain in the jackpot amount.

V. Business report and accounting rules

Article 116

Business report

1) The casino shall prepare a business report as of the end of each calendar year with an annual financial statement and an annual report and shall submit the business report to the Office of Economic Affairs and the FMA.

2) The annual financial statement shall comprise the balance sheet, the income statement, details of equity movements, the cash flow statement, and the notes.

3) The annual report shall also contain information on:

- a) implementation of the security, due diligence, and social concepts;
- b) all significant events occurring after the balance sheet date.

4) If a casino holds more than half of votes or capital directly or indirectly in one or more companies or otherwise exercises a controlling influence over such companies, the casino shall additionally prepare a consolidated business report.

5) If a company or person directly or indirectly holds a majority of the voting rights of the casino or can directly or indirectly exercise a controlling influence over the casino (parent undertaking), the casino

must also submit its business report with the annual financial statement and annual report to the Office of Economic Affairs and the FMA.¹⁰³

Article 117

Financial reporting

1) The annual financial statements shall be prepared in accordance with the principles of proper financial reporting such that a true and fair view of the assets and liabilities, financial position, and profit or loss of the casino can be assessed as reliably as possible.

2) The casino shall apply the following accounting standards:¹⁰⁴

- a) the United States Generally Accepted Accounting Principles (US GAAP); or
- b) the International Financial Reporting Standards (IFRS).

3) In view of the determination and verification of the gross gambling revenue, the Office of Economic Affairs may, for each game type, specify the form and content of the data to be recorded and submitted to it.

4) If the casino has ownership interests in other operations, it must prepare separate annual financial statements for those operations in addition to the company financial statement. The Office of Economic Affairs may grant simplifications for the submission of financial statements under the first sentence.¹⁰⁵

VI. Auditing

Article 118

Audit

1) The casino shall have its business report audited each year by a commercially and legally independent external auditor as part of a statutory audit. The external auditor must audit whether:¹⁰⁶

¹⁰³ Article 116(5) amended by LGBl. 2016 No. 308.

¹⁰⁴ Article 117(2) introductory phrase amended by LGBl. 2016 No. 308.

¹⁰⁵ Article 117(4) amended by LGBl. 2016 No. 308.

¹⁰⁶ Article 118(1) introductory phrase amended by LGBl. 2020 No. 475.

- a) the business activity and the organisation of the casino conform to the laws, articles of association, and rules;
- b) the conditions for granting the licence are fulfilled on a permanent basis;¹⁰⁷
- c) the business report meets the requirements as set out by law, the articles of association, and the rules.

2) Audit firms licensed or registered under the Auditors Act may serve as external auditors.¹⁰⁸

3) The casino shall designate one or more auditors primarily responsible for carrying out the audit referred to in Article 38(1) of the Act. Persons may serve as auditors only if:¹⁰⁹

- a) they hold a licence under the Auditors and Audit Firms Act; and
- b) they have thorough knowledge of the casino business and experience in the auditing of casino undertakings.

4) The annual fees from audit services and other services for the individual casino and the companies connected with that casino by unified management (corporate group) must not exceed 10% of the total fees of the audit firm.¹¹⁰

5) If a casino has a specialist internal controlling or audit department, the external auditors shall take account of that department's report and coordinate activities with it. The external auditors shall retain responsibility.

6) The casino shall grant the external auditors access to all books and records at any time including business correspondence and minutes from the board of directors and general management and shall provide it with all information required to satisfy the audit obligation.

7) The Office of Economic Affairs may order extraordinary audits.

Article 119

Audit report

1) The external auditors shall prepare an audit report and transmit it by 30 April of the year following the reporting year simultaneously to the

¹⁰⁷ Article 118(1)(b) amended by LGBl. 2016 No. 308.

¹⁰⁸ Article 118(2) amended by LGBl. 2020 No. 475.

¹⁰⁹ Article 118(3) amended by LGBl. 2017 No. 217.

¹¹⁰ Article 118(4) amended by LGBl. 2020 No. 475.

board of directors of the casino, the Office of Economic Affairs, and the FMA.

2) The audit report must clearly state the general financial situation of the casino. It must establish whether the liabilities reported in the properly prepared balance sheet are covered by the available assets and whether the reported own funds are in fact available.

3) Repealed¹¹¹

4) In addition to the legal requirements under the PGR, the audit report shall comment on the following points:

- a) compliance with the financial conditions for a licence;¹¹²
- b) compilation of all risks and the value adjustments required on the assets as well as the provisions available to cover them;
- c) lawfulness, appropriateness, and functioning of the internal organisation of the casino, taking into account the monitoring and control of business activities and accounting through operational organisational measures;
- d) the outcomes of any special audits.¹¹³

5) The Office of Economic Affairs may determine the minimum requirements for the content of the audit report from case to case.

VII. Gambling tax

A. Object and tax rate

Article 120

Taxable object

The taxable object shall be the gross gambling revenue.

¹¹¹ Article 119(3) repealed by LGBl. 2021 No. 235.

¹¹² Article 119(4)(a) amended by LGBl. 2016 No. 308.

¹¹³ Article 119(4)(d) inserted by LGBl. 2016 No. 308.

Article 121

Gross gambling revenue from games

- 1) The gross gambling revenue from the games shall be the difference between the bets placed and the winnings lawfully paid out by the casino.
- 2) Winnings shall be deemed lawful if they are in compliance with the game rules, the technical requirements, and the winnings tables.
- 3) The table game commissions (in particular droits de table and rakes) levied by the casino for baccarat, poker, and other games shall be considered part of the gross gambling revenue.
- 4) The tronc (gratuities) and free bets are not included in the gross gambling revenue. They must be recorded and substantiated with a separate statement of accounts.¹¹⁴
- 5) The casino shall set out rules governing the distribution of the tronc. It shall notify these rules to the employees and the Office of Economic Affairs.

Article 122

Statement of accounts and documentation requirement for table games

- 1) The casino shall define rules governing the accounting procedure for table games. It must submit these rules to the Office of Economic Affairs for approval.
- 2) For the purpose of verifying the gross gambling revenue, the casino shall prepare daily statements of account.
- 3) The casino shall prepare an overall statement of accounts once a month and shall submit it to the Office of Economic Affairs.
- 4) The Office of Economic Affairs shall specify the content of the overall statement of accounts and the methods of transmission on a case-by-case basis. The Office of Economic Affairs may also establish other frequencies for the transmission of the overall statement of accounts if it considers them necessary.
- 5) The casino must keep the overall statement of accounts for five years following the transfer of the gambling tax, unless longer periods are provided for by law.

¹¹⁴ Article 121(4) amended by LGBl. 2020 No. 186.

Article 123

Statement of accounts and documentation requirement for gambling machines

1) The casino shall define rules governing the accounting procedure for gambling machines. It must submit these rules to the Office of Economic Affairs for approval.

2) For the purpose of verifying the gross gambling revenue, the casino shall log the data to be collected in accordance with Article 91 on a daily basis via the EACS. The retention of data shall be governed by Article 33.

3) The casino shall log the electronic and EACS metre readings at least once a month. At the same time, the casino shall register any discrepancies in the data and report the metre readings as well as the discrepancies to the Office of Economic Affairs. The casino must also ascertain the cause of these discrepancies and determine the correct data.¹¹⁵

4) The casino shall prepare an overall statement of accounts once a month and shall submit it to the Office of Economic Affairs.

5) The Office of Economic Affairs shall specify the content of the overall statement of accounts and the methods of transmission on a case-by-case basis.

Article 124¹¹⁶*Separating out of free bets*

1) Free bets (Article 62b) shall not constitute a component of the gross gambling revenue.

2) If the value of the free bets granted and played exceeds 0.3% per calendar year of the gross gambling revenue generated, the share exceeding 0.3% shall constitute part of the gross gambling revenue.

¹¹⁵ Article 123(3) amended by LGBl. 2016 No. 308.

¹¹⁶ Article 124 amended by LGBl. 2022 No. 335.

Article 125¹¹⁷*Tax rate*

1) The gross gambling revenue shall be subject to a basic tax rate of 17.5%.

2) Gross gambling revenue in excess of 1 million Swiss francs shall be subject to an additional marginal tax. The marginal tax rate shall be 5.50% for gross gambling revenue in excess of 1 million Swiss francs and shall increase by a further 5.50% for each additional million francs or part thereof. Gross gambling revenue in excess of 6 million Swiss francs shall be subject to a marginal tax rate of 22.5%¹¹⁸

B. Assessment and collection

Article 126

Tax period

1) The Office of Economic Affairs shall collect the gambling tax (tax) for each tax period.

2) The tax period shall correspond to the calendar year. The tax liability shall commence upon assumption of gaming operations and shall cease once gaming operations come to an end.

3) The regular financial year shall correspond to the calendar year.

4) If tax liability commences or ceases during the calendar year, the gross gambling revenue shall be converted to 12 months for the purposes of determining the rate. This conversion shall be performed according to the duration of the intrayear tax period.

Article 127

Assessment procedure

1) As of the end of each calendar month, the casino shall submit a monthly statement of accounts of the gross gambling revenue generated in the month in question to the Office of Economic Affairs.

¹¹⁷ Article 125 amended by LGBl. 2016 No. 308.

¹¹⁸ Article 125(2) amended by LGBl. 2021 No. 235.

2) As of the end of each calendar quarter and each tax period, the casino shall submit a tax declaration for the gross gambling revenue generated in the quarter or tax period in question to the Office of Economic Affairs.

3) The Office of Economic Affairs shall determine the procedure and the requirements to ensure that the gambling tax is collected in full and precisely. It shall determine the form and content of the tax declarations as well as the deadline by which they must be submitted.

4) If the casino fails to submit a tax declaration despite a reminder to do so or if the gross gambling revenue cannot be calculated properly due to a lack of reliable documents, the Office of Economic Affairs shall determine the gross gambling revenue and carry out the official assessment.

5) If special investigative measures or the consultation of experts are required due to a culpable breach of procedural obligations, the resulting costs may be passed on in full or in part to the casino.

6) The Office of Economic Affairs may provide further details governing the assessment and collection procedure.

Article 128

Period of limitation

Article 115 of the Tax Act shall apply *mutatis mutandis* to the suspension and interruption of the period of limitation.

Article 129

Due date and payment

1) The tax shall be due on 31 January of each year.

2) The tax shall be collected by the Office of Economic Affairs and delivered directly to the National Financial Accounting Office.

Article 130

Payment on account

1) The casino shall make payments on account. These shall be levied on the basis of the quarterly tax declarations according to the tax rate in

the previous tax period. If the tax rate in the previous tax period has not been established, the rate estimated by the Office of Economic Affairs for the current tax period shall be applied.

2) Payments on account shall be due 30 days from the end of the calendar quarter.

3) Payments on account shall be collected by the Office of Economic Affairs and delivered directly to the National Financial Accounting Office.

4) Payments made on account shall be deducted from the final tax due. If the payments on account exceed the tax due, the surplus shall be repaid to the casino.

Article 131

Interest

1) If payments on account and taxes are paid late, default interest shall be charged without a reminder.

2) Repealed¹¹⁹

3) The default interest rate shall be 4%.¹²⁰

VIII. Supervision and consultation of experts

Article 132

Powers

1) The Office of Economic Affairs may order any measures required to monitor compliance with legislative provisions. In particular, it may:

- a) demand evidence, documents, and information;
- b) inspect books and business documents;
- c) review invoices, balance sheets, and records;
- d) inspect technical equipment as well as accounting, control, and surveillance systems;
- e) inspect table games, gambling machines, and jackpot systems;

¹¹⁹ Article 131(2) repealed by LGBl. 2016 No. 308.

¹²⁰ Article 131(3) amended by LGBl. 2016 No. 308.

- f) arrange inspections;
- g) take protective measures;
- h) order confiscations;
- i) prohibit the operation of table games, gambling machines, and jackpot systems.

2) This article is subject to the powers of the FMA within the scope of its responsibilities.

Article 133

Contracting of experts

1) The Office of Economic Affairs and the FMA may contract the services of experts.

2) In the case of contracts of a technical nature, bodies shall be consulted which have the accreditation and notification required by law or a similar qualification.

3) The Office of Economic Affairs and the FMA shall take measures to ensure the uniform performance of contracts. In particular, they may provide basic and continuing training to the experts.

IX. Due diligence obligations to combat money laundering, organised crime, and terrorist financing

A. General provisions

Article 134¹²¹

Applicable law

1) To the extent not otherwise set out in the provisions of this Chapter, the provisions of due diligence legislation shall apply.

2) The provisions on occasional transactions shall always apply where no business relationships as defined in Article 136(2) exist.

¹²¹ Article 134 amended by LGBl. 2017 No. 217.

B. Due diligence obligations

1. Identification and verification of the identity of players; special documentation requirements

Article 135¹²²

Threshold identification and identification upon admission

1) When carrying out occasional transactions in the amount of 2 000 Swiss francs or more in accordance with paragraph 2, the casino must identify and verify the identity of the players by inspecting a probative document ("threshold identification"). The transaction which gave rise to the identification shall be documented under the player's name. The obligation applies irrespective of whether the transaction is carried out in a single operation or several operations between which there appears to be a connection. Article 40 remains unaffected.¹²³

2) Occasional transactions are:

- a) the sale and redemption of chips or gaming tokens;
- b) machine payouts;
- c) the issuing and cashing of cheques;
- d) exchanges of denomination or foreign currency and other cash transactions.

3) Instead of identification pursuant to paragraph 1, the casino may establish the identity of the players immediately upon their first entry into the casino and verify this identity by means of a probative document ("identification upon admission").

4) In its internal instructions, the casino shall determine whether it performs the identification and verification in accordance with paragraph 1 or 3.

¹²² Article 135 amended by LGBl. 2017 No. 217.

¹²³ Article 135(1) amended by LGBl. 2020 No. 186.

Article 136¹²⁴*Entering into a business relationship*

1) When entering into a business relationship, the casino must identify and verify the identity of the player using a probative document.

2) A business relationship shall exist in particular if the casino provides the player with:

- a) a chip custody account or a guest account;
- b) an electronic carrier medium for game credits which is used for more than one day of gaming and has a credit balance of more than 5 000 Swiss francs;
- c) a customer card which is recognised by the casino as a form of identification.

Article 137¹²⁵*Probative documents*

1) Proofs of identity under due diligence legislation shall be considered probative documents. After hearing the FMA, the Office of Economic Affairs may declare further proofs admissible within the meaning of Article 25(1) of the Act.

2) In the case of business relationships and transactions without personal contacts, the personal identification and verification of identity under Articles 135 and 136 may be replaced by suitable safeguards. The FMA shall define the details of the safeguards in an instruction.

Article 138¹²⁶*Information to be collected and documented*

1) The casino must collect and document the necessary information to identify and verify the identity of the players in accordance with due diligence legislation.

2) In the case of business relationships and occasional transactions, the casino shall employ appropriate risk-based procedures to determine

¹²⁴ Article 136 amended by LGBl. 2017 No. 217.

¹²⁵ Article 137 amended by LGBl. 2017 No. 217.

¹²⁶ Article 138 amended by LGBl. 2017 No. 217.

whether or not the player is a politically exposed person as defined in Article 2(1)(h) SPG.

3) If the player originates from a country in which it can be shown that the information referred to in paragraph 1 is not used in official documents, the casino must take appropriate measures to verify the missing information. The casino shall document this for the specific player.

2. Identification and verification of the identity of the beneficial owner

Article 139¹²⁷

Basic principle

1) The casino must identify and verify the identity of the beneficial owner:

- a) at the same time as the first identification of the player in accordance with Article 135 or 136(2); or
- b) at the same time as the execution of a bank transfer in favour of the player.

2) If the casino carries out identification upon admission pursuant to Article 135(3), it must identify and verify the beneficial owner:

- a) immediately upon first-time execution of occasional transactions under Article 135(1) and (2); or
- b) immediately upon entering into a business relationship under Article 136(2).

3) Article 137(2) shall apply *mutatis mutandis* to business relationships and transactions without personal contacts.

¹²⁷ Article 139 amended by LGBl. 2017 No. 217.

Article 140¹²⁸*Written declaration of the player*

1) The casino must collect and document the necessary information to identify and verify the identity of the beneficial owners in accordance with due diligence legislation.

2) The casino must obtain confirmation of the information referred to in paragraph 1 by the player's signature or use of a qualified electronic signature in accordance with Regulation (EU) No 910/2014 on electronic identification and trust services for electronic transactions in the internal market^{129, 130}

3) In the case of business relationships and occasional transactions, the casino shall employ appropriate risk-based procedures to determine whether or not the beneficial owner is a politically exposed person as defined in Article 2(1)(h) SPG.

4) If the beneficial owner originates from a country in which it can be shown that the information referred to in paragraph 1 is not used in official documents, the casino must take appropriate measures to verify the missing information. The casino shall document this for the specific player.

3. Business profile

Article 141¹³¹*Basic principle*

1) The casino must create and keep up to date a profile of the business relationships in accordance with due diligence legislation.

2) As part of the business profile, the casino shall classify business relationships into risk categories on the basis of the risk assessment carried out in accordance with Article 144. The criteria set out in Article 145(2) and (3) shall be taken into account in particular.

¹²⁸ Article 140 amended by LGBl. 2017 No. 217.

¹²⁹ Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73)

¹³⁰ Article 140(2) amended by LGBl. 2021 No. 69.

¹³¹ Article 141 amended by LGBl. 2017 No. 217.

4. Risk-adequate monitoring

Article 142¹³²

Basic principle

The casino must develop suitable procedures and measures to ensure risk-adequate monitoring in accordance with due diligence legislation and, in the event of suspicion of money laundering, predicate offences of money laundering, organised crime, or terrorist financing, to ensure that the fact patterns are reported immediately to the Financial Intelligence Unit (FIU) under Article 17 SPG.

Article 143¹³³

Risk-adequate monitoring

1) The casino shall monitor the occasional transactions and business relationships in accordance with their individual risk, appropriately and in accordance with due diligence legislation.

2) The casino shall document every occasional transaction of 2 000 Swiss francs or more for each player in the case of:¹³⁴

- a) the redemption of chips or gaming tokens;
- b) machine payouts;
- c) the issuing and cashing of cheques;
- d) exchanges of denomination or foreign currency;
- e) cash transactions;
- f) transactions via electronic carrier media which are used for more than one day of gaming and have a credit balance of more than 2 000 Swiss francs.¹³⁵

3) In the course of a business relationship under Article 136, the casino shall document all transactions under the name of the player.¹³⁶

¹³² Article 142 amended by LGBl. 2017 No. 217.

¹³³ Article 143 amended by LGBl. 2017 No. 217.

¹³⁴ Article 143(2) amended by LGBl. 2020 No. 186.

¹³⁵ Article 143(2)(f) amended by LGBl. 2021 No. 235.

¹³⁶ Article 143(3) amended by LGBl. 2020 No. 186.

4) The documentation requirement under paragraphs 2 and 3 applies irrespective of whether the transaction is carried out in a single operation or several operations between which there appears to be a connection.¹³⁷

Article 144¹³⁸

Risk assessment

The casino must identify and assess its risks in terms of money laundering, organised crime, and terrorist financing in accordance with due diligence legislation.

5. Enhanced due diligence

Article 145

Criteria and measures for business relationships and occasional transactions with higher risks¹³⁹

1) On the basis of its risk assessment under Article 144, the casino must define criteria in its internal instructions designating business relationships and occasional transactions involving higher risks.¹⁴⁰

1a) The casino must monitor business relationships and occasional transactions with higher risks within the meaning of paragraph 1 more intensively and must in such cases apply the measures set out in Annex 2 Section B SPG in addition to the due diligence referred to in Articles 135 et seq.¹⁴¹

2) The criteria for business relationships and occasional transactions with higher risks as referred to in paragraph 1 may in particular include:

- a) the registered office or place of residence of the player and the beneficial owner or their nationality;
- b) the nature and location of the business activity of the player and the beneficial owner;
- c) the value of the assets exchanged, bet, or deposited;

¹³⁷ Article 143(4) amended by LGBl. 2020 No. 186.

¹³⁸ Article 144 amended by LGBl. 2017 No. 217.

¹³⁹ Article 145 heading amended by LGBl. 2017 No. 217.

¹⁴⁰ Article 145(1) amended by LGBl. 2017 No. 217.

¹⁴¹ Article 145(1a) inserted by LGBl. 2017 No. 217.

- d) the value of the assets exchanged back;
- e) payments of more than 100 000 Swiss francs from chip custody accounts, guest accounts, or electronic carrier media for game credits;
- f) a significant deviation from the transaction types, volumes, or frequencies customary in the business relationship;¹⁴²
- g) a significant deviation in the transaction from the business profile in terms of type, volume, or frequency;
- h) the country of origin or country of destination of transfers for the benefit of the player.

3) In the cases referred to in Article 11(4) to (6) and Article 11a SPG, enhanced due diligence must always be applied with respect to business relationships and occasional transactions. This also applies if 30 000 Swiss francs or more are contributed in a single operation.¹⁴³

4) The additional measures to be defined in the internal instructions referred to in Article 149 are those set out in Article 11 in conjunction with Annex 2 Section B SPG.¹⁴⁴

6. Documentation and internal organisation

Article 146¹⁴⁵

Documentation requirement

1) The casino must document compliance with the due diligence obligations under the Act and this Ordinance as well as under due diligence legislation in the due diligence files.

2) The due diligence files must include in particular:

- a) the player-related documentation of occasional transactions and business relationships under Article 143(2) to (4);
- b) any documentation on the measures taken under Article 145(1a).

¹⁴² Article 145(2)(f) amended by LGBl. 2017 No. 217.

¹⁴³ Article 145(3) amended by LGBl. 2022 No. 335.

¹⁴⁴ Article 145(4) amended by LGBl. 2020 No. 186.

¹⁴⁵ Article 146 amended by LGBl. 2017 No. 217.

Article 147¹⁴⁶*Data protection*

When processing personal data for the purpose of preventing money laundering, organised crime, and terrorist financing, the casino shall guarantee compliance with and application of the provisions of Article 20a SPG. Data protection legislation shall apply *mutatis mutandis*.

Article 148

Due diligence concept

1) The casino shall maintain a due diligence concept in accordance with Article 11 of the Act which ensures that:

- a) the obligations under the Act and due diligence legislation are met;
- b) the special due diligence obligations of the casinos, in particular under Articles 25(2), 30, 31, and 36(3) of the Act and Articles 24(2) and 134 to 153 of this Ordinance are met;¹⁴⁷
- c) the external auditors as referred to in Article 37 of the Act are commissioned with the tasks prescribed by law;
- d) the requisite reports are submitted to the Office of Economic Affairs and the FMA.

2) The administration or general management of the casino shall be responsible for issuing and updating the due diligence concept.

Article 149¹⁴⁸*Internal instructions*

1) The casino shall issue internal instructions in accordance with due diligence legislation. The internal instructions shall form an integral part of the due diligence concept referred to in Article 11 of the Act.

2) In addition to the information referred to in Article 31(2)(a) to (d), (g), (i), and (k) of the Due Diligence Ordinance (SPV), the internal instructions must contain in particular:

- a) the identification method chosen in accordance with Article 135;

¹⁴⁶ Article 147 amended by LGBl. 2017 No. 217.

¹⁴⁷ Article 148(1)(b) amended by LGBl. 2017 No. 217.

¹⁴⁸ Article 149 amended by LGBl. 2017 No. 217.

- b) the thresholds referred to in Article 143(2);
- c) the criteria and additional measures referred to in Article 145(1a);
- d) the main features of basic and continuing training as referred to in Article 153.

Article 150

Non-negotiable cheques

- 1) The casino shall keep a separate register of the non-negotiable cheques received and issued.
- 2) All of the non-negotiable cheques issued by the casino shall be imprinted with the phrase: "This document does not certify any bets or winnings."

Article 151

Chip custody account

- 1) The casino shall maintain a special register of chip custody accounts.
- 2) If the casino provides the player with a chip custody account, the deposit container may be used only for chips and gaming tokens of the casino and may be opened, closed, and managed only by authorised casino employees.
- 3) The custody account shall be kept for a maximum of one year. After that time, the casino shall dissolve the custody account and transfer the credit balance to the player by way of a non-negotiable cheque. If the non-negotiable cheque cannot be delivered to the player, the casino shall keep the credit balance at the player's disposal for five years from the date of unsuccessful delivery. After that time, the credit balance shall revert to the casino and, if this has not already been done, shall be allocated to the gross gambling revenue.

Article 152

Guest account

1) For the establishment of a guest account by correspondence, the casino shall use a form letter which requires the approval of the Office of Economic Affairs.

2) If the player wishes to make withdrawals from the guest account, the player and the beneficial owner shall again be identified and verified.

3) If the player does not use any or no more than 10% of the amount paid in, the balance shall be returned after 12 months to the branch of the bank that executed the transfer.

4) Payments to the account of the casino without prior fulfilment of the obligations set out in Article 10(2) SPV shall not be accepted or must be returned.¹⁴⁹

5) If the casino maintains a collective account at its bank in connection with the establishment of a guest account, it must draw up a complete list of the beneficial owners and must have itself notified immediately of any change.

Article 153

Basic and continuing training

1) The persons responsible for the due diligence concept and all employees of the casino with responsibilities relevant to due diligence are required to complete basic and continuing training regarding the key aspects of combating money laundering, organised crime, and terrorist financing as well as data protection. This mandatory training shall consist of basic training, which must be completed at the latest within six months from the first day of employment, and annual continuing training. A certificate shall be issued to employees completing a training session. The certificate must be presented to the FMA on request.¹⁵⁰

2) The basic and continuing training must be conducted by qualified persons or institutions.

3) All basic and continuing training shall be documented.

¹⁴⁹ Article 152(4) amended by LGBl. 2017 No. 217.

¹⁵⁰ Article 153(1) amended by LGBl. 2017 No. 217.

X. Final provisions

Article 154¹⁵¹

Repealed

Article 155

Repeal of law hitherto in force

The following are hereby repealed:

- a) Ordinance of 15 November 1912 on the Installation and Operation of Gambling and Music Machines in Public Places, LGBl. 1912 No. 3;
- b) Ordinance of 12 May 1949 on the Law on Prohibited Gambling and Betting, LGBl. 1949 No. 10;
- c) Ordinance of 15 November 1977 on the Commercial Use of Gambling Machines, LGBl. 1977 No. 64;
- d) Ordinance of 13 August 1996 amending the Ordinance on the Commercial Use of Gambling Machines, LGBl. 1996 No. 130.

Article 156

Entry into force

This Ordinance shall enter into force at the same time as the Casino Act of 30 June 2010.

The Government:
signed *Dr. Klaus Tschütscher*
Prime Minister

¹⁵¹ Article 154 repealed by LGBl. 2016 No. 308.

935.511.1

Transitional provisions

935.511.1 Casino Ordinance (SPBV)

Liechtenstein Law Gazette

Year 2017

No. 217

published on 25 August 2017

Ordinance of 22 August 2017 amending the Casino Ordinance

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II.

Transitional provisions

1) Casinos must prepare the risk assessment under Article 144, including the associated classification of individual business relationships and transactions, by 1 March 2018.

2) With respect to business relationships in existence at the time of entry into force of this Ordinance,¹⁵² the new law shall apply as of 1 June 2018.

...

¹⁵² Entry into force: 1. September 2017.