

Sector	Taxation Rate
<p>Online gambling (Online and other ways of telecommunications)</p>	<p>20 percent tax on gross gaming revenues GGR (difference between bet and win) + 100 000 BGN fix rate (Article 30(4) of the Gambling Act)</p> <p>Online operators are furthermore liable to pay an annual contribution of BGN50, 000 towards the prevention of underage gambling, prevention of gambling addiction, promotion of responsible advertising and the resolution of disputes between gambling operators and players. (Art. 10a GA)</p> <p>The organizers of gambling activities in which the stakes for participation is by the cost of telephone or other electronic communications service” are taxed at a rate of 15 percent on turnover. (Article 236 – 238 from the Corporate Income Tax Act, amended January 3, 2014)</p>
<p>Casino (Land-based)</p>	<p>For a slot machine/electronic gaming devices in casino per gaming seat – 500BGN per quarter (Article 245 of the Corporate Tax)</p> <p>For a roulette per gaming table in a casino, 22,000BGN per quarter for each gaming table (Article 245 of the Corporate Tax)</p> <p>For other gaming equipment in a casino- 5,000BGN per quarter for each gaming equipment</p> <p>Since January 1, 2014, casino operators are furthermore liable to pay an annual contribution of BGN10, 000 towards the prevention of underage gambling, prevention of gambling addiction, promotion of responsible advertising and the resolution of disputes between gambling operators and players. (Article 10a of the Gambling Act)</p>
<p>Slot machines (Land-based)</p>	<p>For a slot machine in a gaming halls per gaming seat – 500BGN per quarter (Article 245 of the Corporate Tax)</p> <p>Since January 1, 2014, operators are furthermore liable to pay an annual contribution of BGN5, 000 towards the prevention of</p>

	<p>underage gambling, prevention of gambling addiction, promotion of responsible advertising and the resolution of disputes between gambling operators and players. (Article 10a of the Gambling Act)</p>
Betting (Land-based)	<p>15 percent on turnover (Article 30(3) of the Gambling Act)</p> <p>Since January 1, 2014, operators are furthermore liable to pay an annual contribution of BGN5, 000 towards the prevention of underage gambling, prevention of gambling addiction, promotion of responsible advertising and the resolution of disputes between gambling operators and players. (Article 10a of the Gambling Act)</p>
Lottery Games (Land-based)	<p>Since January 1, 2014, operators are furthermore liable to pay an annual contribution of BGN5, 000 towards the prevention of underage gambling, prevention of gambling addiction, promotion of responsible advertising and the resolution of disputes between gambling operators and players. (Article 10a of the Gambling Act)</p>
Bingo (Land-based)	<p>Since January 1, 2014, operators are furthermore liable to pay an annual contribution of BGN5, 000 towards the prevention of underage gambling, prevention of gambling addiction, promotion of responsible advertising and the resolution of disputes between gambling operators and players. (Article 10a of the Gambling Act)</p>