

Newsletter

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Representative of EU/EFTA-based Operators

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Poland and Europe Gaming Law Newsletter

GAMING
IN POLAND

Representative

The representative is appointed by means of a written agreement signed between the operator and the representative and submitted as an appendix to the license application.

License Process

The application for license is accompanied by *inter alia* agreement with a representative and documents proving that the representative meets the conditions specified by the law.

Post-License

The role of a representative after granting a license is to represent a foreign entity before the Regulator and all other authorities competent in the field of gambling games and gambling taxation.

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The broadest and, by far the most significant amendment to the Polish Gambling Act from the time it was enacted in November 19, 2009 r., came into force on April 1, 2017. Since then, one of the key conditions for allowing offshore entities (with no branch office in Poland) to provide gambling services in Poland is the appointment of a representative. Due to the serious tax consequences of establishing a branch office, the appointment of a representative seems to be advantageous for foreign entities. The compulsory element of a license application includes documentation proving that the representative meets a number of formal requirements laid down in the Polish Gambling Act.

The representative of the company may be a natural person conducting business activity in the territory of Poland, a legal person (company), or an organizational unit lacking legal personality (partnership) in which at least one member of the management board is fluent in Polish.

The representative is appointed by means of a written agreement signed by the operator and the representative and submitted as an appendix to the license application.

Role of the Representative during the Licensing Process

The application for license is accompanied by documents proving that the representative meets the conditions specified by the law. These key conditions are:

- The representative, shareholders, and agents may not be subject to any pending proceedings for money laundering and terrorist financing.
- The representative, shareholders, and agents may not be persons convicted of an intentional crime (including fiscal crime) within the EU.
- The representative must document that they are not in arrears with the payment of taxes, customs duties, and social and health insurance contributions.

Role of the Representative After the License is Granted

In practice, the role of a representative after granting a license is to represent a foreign entity before the Regulator and all other authorities competent in the field of gambling games and gambling taxation. In addition the representative is expected to keep all relevant documentation within the territory of Poland, including records concerning the activities of the foreign entity. In addition, the representative provides general advisory services to the operator.

More specifically, the representative maintains correspondence with public administrative authorities and participates in tax and customs inspections and the submission of tax returns.

The representative also keeps tax records and records of winnings above the threshold specified in the Polish Gambling Act. At the request of a player, the representative issues a winnings certificate identifying the winner by name.



According to market reports, the Polish online gambling market is estimated at EUR 1.2-1.7 billion a year. This market is currently divided between seventeen locally licensed operators and only one offshore entity. Considering the size of the market, there is certainly room for additional market entrants, particularly those providing a comprehensive and well-presented offer.



Gaming In Poland



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