

Financial and Legal Aspects of Online Gambling Games

Abstract

I chose the topic of online gambling and its financial and legal aspects as the subject of this thesis. This work focuses on issues of old and new gambling legislation and provides comparison and evaluation of its changes. This work aims to study and evaluate in detail selected aspects of gambling with prevailing focus on the financial aspects of online gambling and its transformation as a result of the new legal regulation. Particular aspects were chosen in the perspective of latest development in gambling on the Czech market and in the perspective of the latest changes and other development associated with the new legal regulation. Purpos of this work is to introduce this subject to readers and help them understand selected topics. The text of the thesis is divided into three parts.

The first part defines gambling and introduces gambling issues in such a way that the reader familiarizes himself with the basics and main concepts that are essential for other parts of this work. In addition to the grounds of this subject, it also focuses on gambling operators, licensing and supervision of gambling operatos. The end of the first part deals with offenses, gambling related crimes and relationship between them.

The second part deals with online gambling and its characteristics. It defines particular online gambling games and provides their legal grounds. Subsequently it focuses on development of online gambling games in the light of the new legislation and on development of the Czech gambling market as well.

The last part is the focal point of this thesis. It focuses on the chosen key financial and legal aspects of online gambling. These aspects are closely related and interact with one another. This part consists of the taxation of online gambling, margin of online gambling games and contribution to public budgets. The chapter of online gambling taxation is divided into object of the tax, tax base, tax rate and other aspects of online gambling taxation.

Keywords: online, gambling, games