

TAX AUDIT

Tax audit on State budget revenues from lottery and other similar games

- ✓ Reduction of state budget revenues due to insufficient legal regulation and technical standards at the Ministry of Finance in relation to online gambling



https://www.ibg-net.cz/?page_id=68

- ✓ Inconsistent authorization of identical or nearly identical technical gaming devices by the Ministry of Finance



<https://online-automaty.com/wp-content/uploads/2017/01/vhp-automaty.jpg>

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- ✓ Ineffective state supervision due to a failure to use all available legal resources and ineffective control of cash flows



<https://acommpport.cz/>

- ✓ Inefficient expenditures



https://cdn.pixabay.com/photo/2020/09/07/10/25/man-5551453_960_720.png

Tax audit on State budget revenues from lottery and other similar games



- ✓ *Ministry of Finance did not:*
 - *create a functional system of state supervision*
 - *ensure the conditions for correct tax administration*
 - *ensure legal and technical conditions that would allow operating lottery games and other gambling on the Internet.*

Auditing of gambling...

- ✓ 6 SAIs have performed such audits based on the outcome of SAO CR survey
- ✓ Latvia, Lithuania, Malta, Switzerland, France and North Macedonia
- ✓ Common addressed issue:
 - Problems in different authorizations and controls of gambling
 - Insufficiency of state supervision of gambling
 - Inconsistent system for the regulation of gambling operation



<https://www.partner4office.cz/nastenna-mapa-evropy-silnicni-sit-86882.html>

Thank you for your attention

Jana Kostrunková | jana.kostrunkova@nku.cz

