



Landesgesetzblatt

**PROVINCE OF
SALZBURG**

PROVINCIAL LAW GAZETTE

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82. Act:	Salzburg Gaming Machines Act 2026	

82. Act of 2 July 2025 on the operation of gaming machines in gaming arcades in the Province of Salzburg (Salzburg Gaming Machines Act 2026 – S. GSpAutG 2026)

The Salzburg Parliament has hereby decided as follows:

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1. Main section

Gaming operations with gaming machines

1. III

General provisions

Scope of application and objectives

Section 1

- (1) This Act regulates gaming operations with gaming machines in gaming salons in the Province of Salzburg.
- (2) The objectives of this Act are:
 1. to protect children and young people;
 2. to protect players against economic threats to their livelihoods and with regard to the development of gambling addiction and its negative effects on the personal environment and on society;
 3. to protect players against fraudulent or unscrupulous providers of games of chance and against illegal games of chance;
 4. to protect players against (game) manipulation;
 5. to prevent the implementation of gaming operations with gaming machines for the purposes of money laundering and terrorist financing;
 6. to ensure comprehensive supervision and control of licence holders; and
 7. to secure the proceeds from the gambling levy (federal gaming machine levy) and the surcharge levied on this by the Province of Salzburg.
- (3) This Act shall not affect the jurisdiction of central government, in particular in matters relating to the monopoly on games of chance.
- (4) The Salzburg Events Act 1997 does not apply to gaming on slot machines in amusement arcades.

Gaming operations, game of chance, gaming machine, gaming salon

Section 2

- (1) Gaming operations: games of chance arranged, organised, offered or made available by an operator (Section 2(2) of the Gambling Act (GSpG)) in which:
 1. players or others provide a value-forming contribution in connection with participation in the game (stake);
 2. a value-forming benefit is promised by the operator, by players or by others if a certain game outcome occurs (winnings); and
 3. the operations are not item-based gaming operations within the meaning of Section 4(3) of the GSpG.
- (2) For the purposes of this Act, a game of chance is a game in which the outcome depends exclusively or predominantly on chance.
- (3) A gaming machine is a technical device for implementing games of chance in which the decision on the outcome of the game is not made centrally, but by a technical or mechanical device in the gaming machine itself.

- (4) A gaming salon is a fixed, publicly accessible establishment with a minimum of 10 and a maximum of 50 gaming machines, used exclusively for the conduct of gaming operations with gaming machines.

Further definitions

Section 3

For this Act, the following definitions apply:

1. high-risk third country: a State which is neither an EU Member State nor an EEA Contracting State and which is referred to in a delegated act of the European Commission pursuant to Article 9 of the Anti-Money Laundering Directive;
2. EU Member State: a State belonging to the European Union;
3. EEA Contracting State: a State that is a Contracting Party to the Agreement on the European Economic Area;
4. Management level:
 - a) the managing directors (point 10),
 - b) the anti-money laundering officer (point 6),
 - c) employees (point 13) of the concession holder, where such persons have sufficient knowledge of the risks to the undertaking relating to the lawful exercise of the concession and/or relating to money laundering and terrorist financing and have such powers to take and enforce decisions affecting the risk situation, and
 - d) other persons who otherwise exercise significant influence over the management of the concession holder.
5. Money laundering: the exercise of the criminal act as defined in Section 165 of the Austrian Criminal Code (StGB);
6. Anti-money laundering officer: the person appointed by the concession holder to be solely responsible for compliance with the provisions of Sections 39 to 52;
7. Financial Intelligence Unit: the Austrian Financial Intelligence Unit, an organisational unit of the Directorate General for Public Security;
8. Anti-Money Laundering Directive: Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ No L 141 of 5 June 2015), as amended up to and including Directive (EU) 2023/1113 of the European Parliament and of the Council of 31 May 2023 on the reporting of information on money transfers and transfers of certain crypto-assets and amending Directive (EU) 2015/849 (OJ No L 150 of 9 June 2023);
9. business relationship: the relationship between the concession holder and a natural person, established and documented by the issue of a gaming customer card, which allows the natural person to use the concession holder's services, whether or not they actually do so;
10. Managing Director: the natural person(s) designated by law, the articles of association, or the partnership agreement to manage the business and to represent the licence holder externally;
11. Licence: authorisation to operate gaming machines in gaming arcades;
12. Concession holder: the legal person to whom authorisation has been awarded to implement gaming operations with gaming machines;
13. Employee: a natural person who:
 - a) based on an employment, service, teaching or other training relationship,
 - b) based on a relationship governed by the Home Working Act 1960 or a quasi-employment relationship, or
 - c) as a hired-out worker (Section 3(4) of the Temporary Employment Act – AÜG) provides work or services to the concession holder;
14. politically exposed person and a person from their environment:
 - a) a natural person who
 - performs a function referred to in Section 2(6) of the FM-GwG or holds a public office referred to in Section 2(6) of the FM-GwG, except middle- or lower-ranking officials or office-holders,

- is a member of the governing body of a political party represented in the Salzburg Provincial Parliament;
 - b) family members of a person referred to in point (a), in particular:
 - the spouse, a person equivalent to the spouse, and the partner within the meaning of Section 72(2) of the Criminal Code,
 - the children (including adopted and foster children) of a person referred to in point (a) and their spouse, persons equivalent to the spouse of a child, and the partner of a child within the meaning of Section 72(2) of the Criminal Code,
 - the parents of a person referred to in point (a);
 - c) a natural person known to be close to a person referred to in point (a):
 - a person known to be the beneficial owner of legal persons or legal arrangements together with a person referred to in point (a) or who has other close business relationships with a person referred to in point (a);
 - a person who is the sole beneficial owner of a legal person or legal arrangement known to be de facto established for the benefit of a person referred to in point (a).
15. Gaming customer: any person who has established a business relationship with the concession holder, whether or not they actually use or have used the concession holder's services;
16. Terrorist financing: the achievement of one of the criminal offences laid down in Section 278d of the Criminal Code;
17. Transaction: the provision by the concession holder of the following services:
- a) the sale of chips, tokens, gaming money or gaming credits amounting to at least EUR 2,000, irrespective of whether the sale takes place in a single act or in several acts that appear to be linked;
 - b) the acceptance of stakes totalling at least EUR 2,000 if there appears to be a link between the individual games;
 - c) the paying out of credits acquired and documented in any way and/or unused stakes and/or winnings above a total amount of EUR 2,000, irrespective of whether the payout is made in one act or in several acts that appear to be linked.
- Where Regulation (EU) 2015/847 of the European Parliament and of the Council of 20 May 2015 on information accompanying transfers of funds and repealing Regulation (EU) No 1781/2006 (OJ L 141, 5.6.2015) applies to an act referred to in points (a), (b), (c) or (d), those acts shall already be deemed to be a transaction if the respective amount exceeds EUR 1,000.
18. Trust: the legal relationship established by a person (the settlor/trustor) by legal transaction between living persons or by testamentary disposition within the meaning of Section 1(3) of the Beneficial Owners Register Act (WiEReG), if this is administered from within Austria or, if the administration is not within Austria or in another Member State, if a business relationship is established in Austria for the trust. Administration in Austria exists in particular when the trustee is domiciled or has its registered office in Austria;
19. trust-like arrangement: other arrangements, insofar as they are comparable in function and structure to a trust (point 18) and are administered from Austria, or if the administration is not in Austria or in another Member State, if a business relationship is established in Austria for the trust-like arrangement. Administration in Austria exists in particular if the fiduciary comparable to a trustee is domiciled or has its registered office in Austria;
20. beneficial owner: a beneficial owner as defined in Section 2 of the WiEReG;
21. persons associated with the concession holder: natural persons who, without being employees of the concession holder (point 13),
- a) provide work or services to a concession holder, or
 - b) are at the stage of initiating an employee relationship (point 13), regardless of whether they subsequently become employees.

Reliability

Section 4

(1) The requisite reliability is not met if

- 1. the person concerned has been sentenced by a court of general jurisdiction to a term of imprisonment of more than three months or to a fine of more than 180 daily rates, and the conviction has neither been expunged nor is subject to the restriction on access to information from the criminal record (Section 6 of the Expungement Act 1972); in the case of fines not

- calculated in daily rates, the substitute custodial sentence shall be decisive; where both a custodial sentence and a fine have been imposed, the custodial sentence and the substitute custodial sentence shall be added together, with one month being deemed to equal thirty days;
2. the person concerned has been convicted by a domestic court under Section 153d of the Criminal Code (“Fraudulent registration with social security or the Construction Workers’ Holiday and Severance Pay Fund”), Section 153e of the Criminal Code (“Organised undeclared work”), Section 156 of the Criminal Code (“Fraudulent insolvency”), Section 157 of the German Criminal Code (“Harm to third-party creditors”), Section 158 of the German Criminal Code (“Favouring a creditor”), Section 159 of the German Criminal Code (“Grossly negligent impairment of creditors’ interests”), Section 165 of the German Criminal Code (“Money laundering”), Section 168 of the Criminal Code (“Gambling”), Section 168a of the German Criminal Code (“Chain or pyramid schemes”), Section 168b of the German Criminal Code (“Anti-competitive agreements in public procurement procedures”), Section 278a of the German Criminal Code (“Criminal organisation”), Section 278b of the German Criminal Code (“Terrorist association”), Section 278c of the German Criminal Code (“Terrorist offences”) or Section 278d of the German Criminal Code (“Financing of terrorism”) and the conviction has not been expunged;
 3. the person concerned has been convicted by a financial criminal authority of a financial offence involving smuggling, evasion of import or export duties, handling stolen goods in relation to duties under Section 37(1)(a) of the Financial Criminal Code, evasion of monopoly revenues, intentional interference with a state monopoly right or handling stolen goods in relation to a monopoly under Section 46(1)(a) of the Financial Offences Act by a financial criminal authority, and a fine of more than 726 euros or, in addition to a fine, a custodial sentence has been imposed on them for such a financial offence, and if five years have not yet elapsed since the punishment;
 4. the person concerned has been punished on multiple occasions by a domestic authority or an administrative court within the last five years for breaches of the provisions of this Act, of gambling or betting regulations of another federal state, or of the provisions of the Gambling Act, or has been punished on a single occasion for a serious breach of these provisions; The following shall be deemed serious breaches: penalties pursuant to Section 59(1)(2), (3), (4) and (5), Section 34(1)(1), (3), (13), (14), (15) and (16) of the Vienna Gaming Act (S.WuG) and comparable provisions of another federal state, or the following penalties under the Gaming Act: Section 52(1) point 1 of the GSpG, Section 52(1) point 4 of the GSpG for the implementation of games of chance despite prohibition or after the withdrawal of the gaming licence, Section 52(1) point 5 of the GSpG for infringement of Section 2(3) of the GSpG and Section 52b of the GSpG;
 5. the person concerned, by the relevant competent authorities, bodies, a court or an administrative court within the last five years in respect of an offence under Section 366b(1) or (2) of the Trade Regulation Act 1994, Section 105(1) or (2) of the Professional Accountants Act 2017, Section 52j(1) or (2) of the Financial Reporting Act 2014, for a breach of professional duty in relation to Sections 36a to 37 of the Notaries’ Regulations, for a disciplinary offence in relation to Sections 8a to 8f and 9(5) to (8) of the Solicitors’ Regulations, or for an offence under the Financial Markets Money Laundering Act;
 6. the person concerned has been removed from a position at management level within the licence holder’s organisation or has been prohibited from holding a position at management level within the licence holder’s organisation in future (sections 58(1)(7) or 59(5)(2)) or, as a member of the senior management, has been prohibited from exercising certain rights associated with that position (Section 59(5)(3)) or the person concerned has been removed from a position at the senior management level of an obliged entity within the meaning of Article 2 of the Money Laundering Directive, or has been prohibited from to hold a position at the management level of an obliged entity within the meaning of Article 2 of the Money Laundering Directive or, as a member of the management level, has been prohibited from exercising certain rights, for the duration of this measure and without prejudice to any limitation or expiry periods;
 7. where the person concerned, as a decision-maker (Section 61(1)(1)), has, within the last five years, been responsible on multiple occasions for an offence attributable to the licence holder, or on a single occasion for a serious offence within the meaning of point 4, for which the licence holder has been penalised pursuant to Section 61, or who, as a person in a position comparable to that of a decision-maker pursuant to Section 61(1)(1) within a legal entity or registered partnership, is responsible for conduct attributable to that entity or partnership, and the legal entity or registered

partnership has consequently been penalised pursuant to a provision of another federal state comparable to Section 61, § 52c GSpG, § 370 GewO 1994, § 105(5) to (7) Wirtschaftstreuhandberufsgesetz 2017, § 52k Bilanzbuchhaltungsgesetz 2014, Section 35 of the Financial Market Act (FM-GwG) or under the Association Liability Act in connection with a criminal offence referred to in points 2 and 3

8. the person concerned had to be removed by the licence holder from their position as a decision-maker, or the licence holder was prohibited from entrusting the person concerned with a position as a decision-maker, either temporarily or permanently (Section 61(5)(2)), or the licence holder was ordered to prohibit the person concerned, as a decision-maker, from exercising the rights associated with that position (Section 61(5)(3)) or, in the event of a measure comparable to Section 61(5)(2) or (3) based on a provision of federal or provincial law, for the duration of that measure and without prejudice to any limitation or expiry periods;
 9. relating to the assets of the person concerned or of a legal entity over whose management the person concerned exercises or is entitled to exercise a decisive influence,
 - a) the insolvency proceedings have not been formally opened or have been discontinued due to a lack of assets sufficient to cover costs, and the period during which the insolvency file remains accessible for inspection in relation to the said insolvency case has not yet expired, or
 - b) insolvency proceedings have been opened and the period during which the insolvency register may be inspected has not yet expired. This ground for unreliability does not apply if
 - aa) the court has approved the restructuring plan as part of the insolvency proceedings, and this plan has been implemented.
 - bb) in the context of the insolvency proceedings, the court has confirmed the payment plan of the debtor, and the payment plan has been fulfilled; or
 - cc) discharge of the remaining debt was granted following a skimming procedure and has remained irrevocable;
 10. there are no other grounds for exclusion from trade pursuant to Section 13(6), (7) or (8) of the Trade Regulation Act 1994.
- (2) The required reliability is furthermore not present if
1. the person concerned has been convicted or sentenced by a foreign court or a foreign authority and that conviction or sentence corresponds, in view of its severity or the underlying offence, to a conviction or sentence pursuant to points 1 to 5 of paragraph (1). About expungement, the applicability of the Expungement Act 1972 must be assumed;
 2. the person concerned, in a position comparable to that of a decision-maker (Section 61(1) point 1) in a legal person or registered partnership, has been responsible for an infringement attributable to that person within the last five years, and the legal person or registered partnership has therefore been punished by a foreign court or a foreign authority for an infringement of the national provisions adopted to implement the Anti-Money Laundering Directive;
 3. the person concerned has been removed from their position at the management level of an obliged entity within the meaning of Article 2 of the Money Laundering Directive by a foreign authority or court in connection with a penalty under point 1, or the person concerned has been prohibited from to hold a position at the management level of an obliged entity within the meaning of Article 2 of the Money Laundering Directive, for the duration of this measure and without prejudice to any limitation or expiry periods; or
 4. an offence comparable to point 9 of paragraph (1) has been committed abroad.

2. III

Requirements for the implementation of gaming operations with gaming machines

1. Subsection

General conditions:

Section 5

- (1) Gaming operations with gaming machines may only be implemented in the Province of Salzburg:
 1. based on a concession awarded by the provincial government,

2. in gaming salons approved by the provincial government, and
 3. with gaming machines approved by the provincial government.
- (2) The number of valid concessions for the operation of gaming machines in the Province of Salzburg is limited to three. A valid concession within the meaning of the first sentence shall also include the implementation of gaming operations with gaming machines after the expiration of the concession based on the obligation to continue operations pursuant to Section 33(2).
- (3) The total number of gaming machines on which games may be played in the province of Salzburg under valid licences (paragraph 2) must not exceed the number calculated using the following formula:

$$\text{Number of GSpAut} = \text{VZ}/1.200$$

Number of GSpAut: The maximum number of gaming machines permitted in the province of Salzburg.

VZ: The population figure published by Bundesanstalt Statistik Austria in accordance with Section 10(8) of the Financial Equalisation Act 2017 or Section 11(8) of the Financial Equalisation Act 2024 for the Province of Salzburg and applicable for the year in which the award procedure was initiated.

2. Subsection

Awarding of a concession

Prerequisites

Section 6

- (1) The Provincial Government shall, before any new award of a concession, carry out an award procedure in accordance with the principles of openness, transparency and non-discrimination.
- (2) The initiation of an award procedure shall be made public, whereby the notice shall contain, in any event:
 1. the number of concessions to be awarded,
 2. the specification of the total number of gaming machines to be allocated, as well as a description of the allocation method (Section 8(4)(2)),
 3. details of the deadline, type, form and submission of an application,
 4. a description of the criteria for awarding a concession (Section 6(3)),
 5. a description of the application documents to be submitted in accordance with Section 7, and
 6. the notification of specific substantive or formal requirements of individual application documents
- (3) A concession pursuant to paragraph (1) may only be awarded to a corporation with a supervisory board,
 1. which has its registered office in Austria, in an EU Member State or in an EEA Contracting State;
 2. which has an ownership, consolidated and operational structure that is not liable to impair comprehensive and effective supervision. In the case of companies with a registered office outside Austria, such a structure requires at least the following:
 - a) the foreign corporation holds a comparable licence in its country of incorporation to operate gaming on gaming machines,
 - b) the corporation is subject to supervision in the State in which it has its registered office, comparable to the provisions laid down in this Act.
 - c) the supervisory authorities of the country of domicile cooperate extensively with the supervisory authorities under this Act or the Gambling Act and, where necessary, provide supervisory information and carry out on-site inspections (chain of supervisory authority).
 - d) it is ensured that the provincial government is promptly and fully informed of decisions taken by bodies concerning the exercise of the concession, and
 - e) a separate accounting and management system has been set up for the exercise of the concession in the Province of Salzburg;
 3. which grants the Federal Minister of Finance the right to send a State Commissioner and a deputy and provides them with control rights within the meaning of Section 76 of the Banking Act (BWG);

4. which does not have a beneficial owner with a controlling influence who lacks the necessary reliability (Section 4) and in whose person there are no other facts giving rise to doubts as to personal reliability, honesty and impartiality;
5. whose Supervisory Board members
 - a) have the necessary reliability (Section 4), and there are no other facts giving rise to doubts as to the personal reliability, honesty and impartiality of the respective person for the performance of the function,
 - b) have an orderly economic situation, and
 - c) are professionally qualified, have adequate knowledge in the field of gambling and company law, and have the necessary experience to perform the function;
6. which has appointed one or more managing directors (Section 3(10)), each of whom
 - a) possesses the requisite reliability (Section 4) and in respect of whom there are no other facts giving rise to doubts as to his personal reliability, integrity and impartiality in the performance of the function,
 - b) has an orderly economic situation,
 - c) has the technical and theoretical knowledge required for the concession holder's operations, based on their previous training; it may be assumed that such knowledge is possessed if the individual has spent at least three years in a managerial role within a company comparable to the concession holder's;
 - d) can operate in the operation of the concession holder to a sufficient extent to fulfil its tasks;
 - e) subject to point (f), has the centre of his vital interests in an EU Member State or EEA Contracting State,
and
 - f) at least one managing director has the centre of his interests in Austria, speaks the German language and can immediately comply with supervisory requirements;
7. which has appointed a natural person as the sole person responsible for compliance with the provisions of Sections 39 to 52 ("Money Laundering Officer"), who
 - a) has the necessary reliability (Section 4) and there are no other facts giving rise to doubts as to the personal reliability, honesty and impartiality of the person for the performance of the function,
 - b) is professionally qualified and has sufficient knowledge of the risks of money laundering and terrorist financing to be able to make decisions with an impact on the risk situation, and whose position in the concession holder's undertaking is set up in such a way that the position
 - c) is solely accountable to the management body of the operator,
 - d) reports only to the management body and directly, without intermediate levels,
 - e) has unrestricted access to all information, data, records and systems that may be related in any way to money laundering and terrorist financing,
 - f) has sufficient powers to enforce compliance with Section 39 to Section 52, and
 - g) it is ensured by means of appropriate organisational arrangements that its tasks can be fulfilled at any time on site;
8. where appropriate measures ensure the following:
 - a) reconciliation of gaming machines carried out in a networked manner via a central computer, and
 - b) the protection of data and data transfers in accordance with point (a) and the connection of gaming machines to Bundesrechenzentrum GmbH (Section 21(3) point 1) against unauthorised interference or harmful influences from outside;
9. where framework gaming conditions are in place that include at least the following content:
 - a) provisions on participation in games of chance and the reimbursement of winnings;
 - b) notification of the prohibition on the participation of children and young people, and
 - c) a declaration of liability by the licence holder for losses incurred by a player blocked in accordance with Section 32 as a result of participating in gambling;

10. which presents a concept of effective measures to prevent the development of gambling addiction and to protect gaming customers from the development and identification of gambling addiction. This concept shall include at least:
 - a) training measures for the concession holder's employees on the identification and management of problem gambling, gambling addiction and/or vulnerable gaming customers;
 - b) cooperation with one or more appropriate player protection organisations;
 - c) without prejudice to Section 32, the establishment of a warning system with graduated player protection measures, from player information, counselling and orientation discussions to player bans, depending on the extent and intensity of the player's visits to the gaming salons of a concession holder;
 - d) participation in mandatory exchange of data, set up under federal law and following the principles of data privacy, on visiting and gaming bans or restrictions between gambling providers, as soon as such is provided for;
 - e) Information for players regarding the risks of gambling leading to gambling addiction and its negative effects on the player's personal life,
 - f) information to gaming customers about the possibility of counselling and orientation discussions regarding the development of gambling addiction and its negative effects on the personal environment and on society in suitable facilities, as well as the name and address of at least one such facility per federal province,
 - g) the possibility of self-exclusion;
 - h) the appointment of at least one internal contact person for players and their family members (Section 3(14)(b)) regarding issues of gambling addiction;
11. which has measures, strategies, controls and procedures in place for the detection of money laundering and terrorist financing by staff, as well as for the effective management, mitigation and control of the risks of money laundering and terrorist financing in accordance with Section 40; and
12. which has provided evidence of paid-up share capital or authorised capital of at least 8,000 euros for each of the gaming machines to be allocated (paragraph 2(2)), which is available to the managing director(s) without restriction, in full and exclusively for the purpose of gaming operations in the province of Salzburg ('liability reserve'), and has provided proof of the lawful origin of these funds.

Application documents

Section 7

- (1) An application for the award of a concession must contain all the information required to assess whether the requirements of Section 6 are met, subject to any further stipulations in the notice (Section 6(2)). The application must disclose the beneficial owner with controlling influence (Section 6(3)(4)), the members of the supervisory board (Section 6(3)(5)), the managing director(s) (Section 6(3)(6)) and the anti-money laundering officer (Section 6(3)(7)).
- (2) Subject to any further stipulations in the notice (Section 6(2)), the application must in any case be accompanied by the following documents:
 1. proof of identity and proof of nationality of each person referred to in paragraph (1);
 2. a description of the activities previously carried out and of the functions previously performed as a member of the supervisory board or at management level (Section 3(4)) of a legal entity, as well as the place where the activities or functions were carried out by all persons referred to in paragraph 1;
 3. a criminal record certificate and a sworn statement that there are no circumstances precluding reliability within the meaning of Section 4(1) and (2) for each person referred to in paragraph (1). For periods of activity or function carried out abroad within the meaning of point 2, the criminal record certificate may be replaced by a separate sworn statement stating that there are no circumstances precluding reliability within the meaning of Section 4(2);
 4. an extract from the Commercial Register and from the register of beneficial owners or a comparable register; and
 5. proof of compliance with the requirements of Section 6.

Specific procedural provisions

Section 8

- (1) All concession applicants whose applications are not to be decided in accordance with paragraph (2) shall form a procedural community and shall be parties to the award procedure. The procedure for awarding a concession shall be governed by the provisions of the General Administrative Procedure Act (AVG).
- (2) The provincial government shall decide immediately by separate decision on late applications, inadmissible applications, applications which deviate in an inadmissible manner from the published conditions of the award procedure, and on defective applications whose deficiency cannot be remedied by application of Section 13(3) AVG or on such defective applications where Section 13(8) AVG prevents the deficiency from being remedied. In the case of companies with their registered office outside Austria, the failure to meet any of the requirements set out in Section 6(3)(2)(a) to (e) does not, for that reason, justify taking action in accordance with the first sentence.
- (3) If the number of licence applicants whose applications are not to be decided upon in accordance with paragraph 2 exceeds the number of licences to be awarded (Section 6(2)(1)), a licence shall be granted to the licence applicant or applicants who, in terms of their systems and facilities for the prevention of gambling addiction and the protection of players within the meaning of Section 6(3)(10), their quality management and information security systems, their experience and their structures for enabling comprehensive and effective supervision (Section 6(3)(1)), are expected to exercise the licence most effectively.
- (4) In any event, the operative part of the decision awarding a concession must contain:
 1. the precise name of the concession holder;
 2. the number of gaming machines associated with the concession; for this purpose, the number of gaming machines to be awarded in total (Section 6(2)(2)) shall be divided equally among those concession applicants to whom a concession is to be granted and determined as a whole number, whereby the computational result must always be rounded off to the nearest whole number; if a concession can be granted to only one concession applicant, the entire number of gaming machines to be awarded must be allocated to them;
 3. the determination of the actual amount of the share capital or authorised capital demonstrated in accordance with Section 6(3)(12), whereby the same amount must be applied to each gaming machine (point 2) covered by the relevant licence as that used as the basis for the calculation under Section 6(3)(12);
 4. specification of the liability level in the amount of at least 20% of the amount determined in accordance with point 3;
 5. the name, type and specific implementation of the games of chance;
 6. the start of the obligation to operate (Section 33(1)); and
 7. the approval of the framework gaming conditions (Section 6(3) point 9), the concept for the protection of gaming customers (Section 6(3) point 10) and the strategies, controls and procedures for effectively mitigating and managing the risks of money laundering and terrorist financing (Section 6(3) point 11).
- (5) The concession shall be awarded subject to the resolutive condition that the following evidence is provided to the provincial government within a reasonable period to be determined by the provincial government:
 1. proof of lodging of the liability amount in accordance with point 4 of paragraph (4);
 2. proof that the registered office of the legal entity is established in Austria, if at least one of the conditions set out in Section 6(3)(2)(a) to (e) is not met in the country where the legal entity has its registered office;
 3. proof of the implementation of the measures pursuant to Section 6(3) point 8 and the electronic connection of each gaming machine to Bundesrechenzentrum GmbH in accordance with Section 2(3) of the GSpG and the Gaming Machine Ordinance by the commencement of the operating obligation at the latest.

Furthermore, the concession is to be awarded subject to conditions and requirements insofar as this is necessary to ensure the proper exercise of the activity in accordance with the objectives of Section 1(2).

Subsequent amendment to the concession

Section 9

- (1) If, after the licence has been granted, it transpires that the interests to be safeguarded pursuant to Section 1(2) are not sufficiently safeguarded despite compliance with the conditions or requirements set out in the grant notice, the Provincial Government shall subsequently impose such other or additional conditions and requirements as are necessary in accordance with the state of the art or other relevant scientific disciplines, to safeguard these objectives and to remedy any undesirable developments or effects resulting therefrom.
- (2) The provincial government can
 1. stipulate that certain conditions or requirements subsequently prescribed in accordance with paragraph 1 need only be fulfilled after the expiry of a reasonable period, not exceeding three years, or in particularly deserving cases, not exceeding five years, if
 - a) the concession holder proves that compliance with these conditions or requirements is only financially reasonable for it within this period, and
 - b) there are no objections to the granting of the extension from the perspective of the objectives of Section 1(2); or
 2. refrain from proceeding in accordance with paragraph (1) altogether if this would be disproportionate, particularly if the effort involved in fulfilling the conditions or requirements is disproportionate to the desired result.
- (3) Paragraph 2 shall not apply if action pursuant to paragraph 1 is taken in the interest of the protection of children and adolescents or the protection of players, in particular in the interest of the prevention of gambling addiction.

Subsequent change in circumstances underlying the award of the concession

Section 10

- (1) The concession holder must inform the provincial government:
 1. of any subsequent change in circumstances underlying the award of the concession within two weeks of their occurrence or becoming known; and
 2. of any planned change affecting gaming operations, in particular a change in the framework gaming conditions (Section 6(3) point 9), the concept for the protection of gaming customers (Section 6(3) point 10) and the anti-money laundering concept (Section 6(3) point 11).

In the event of the departure of the beneficial owner with controlling influence (Section 6(3)(4)), a member of the supervisory board (Section 6(3)(5)), a member of the management board (Section 6(3)(6)) or the anti-money laundering officer (Section 6(3)(7)) and in the event of the subsequent cessation of one of the conditions for their appointment and performance of their duties, the licence holder – except in the case of a reduction in the number of members of the management or the supervisory board – must, at the same time as giving notice, announce a new person to replace them who fulfils the relevant conditions. The same applies in the case of the appointment of additional members of the management board or other members of the supervisory board. Section 7(2) shall apply, *mutatis mutandis*. The licence may continue to be exercised to the same extent as before until the provincial government has reached a decision, but for a maximum of three months from the date on which the provincial government receives the notification, provided that the licence is expected to be exercised in accordance with the law and in line with the objectives set out in Section 1(2).

- (2) The Provincial Government shall take note of the amendment, including, where applicable, the imposition of conditions and requirements pursuant to Section 9(2) and (3), if
 1. the conditions for the award of the concession continue to be met,
 2. the change does not reduce the scope for supervision, the level of prevention of money laundering and terrorist financing, and the level of player protection, and
 3. furthermore, it is to be expected that the concession will be exercised in accordance with the law and in accordance with the objectives set out in Section 1(2).

Point 2 shall not apply if the notified change is to be made based on amended statutory or European Union provisions.

- (3) If the requirements of paragraph (2) are not met, the provincial government shall prohibit the implementation of the change and, insofar as this is necessary given the nature of the circumstances, proceed in accordance with Section 58.

- (4) The provincial government shall decide on changes within three months from the date of their notification within the meaning of paragraphs (2) or (3).

Expiration of the concession

Section 11

- (1) The concession expires:
1. with the passage of time, after 15 years from the date on which it was awarded with legal effect;
 2. if it is surrendered;
 3. the deletion of the concession holder;
 4. if a resolutive condition is met (Section 8(5));
 5. if it is withdrawn (Section 12).
- (2) A surrender pursuant to point 2 of paragraph (1) shall be declared in writing to the provincial government and cannot be revoked.
- (3) The provincial government shall, by decision, determine the expiry of the concession in the cases referred to in points 2, 3 and 4 of paragraph (1). If, in the case referred to in paragraph 1(3), there is no authorised agent in Austria, service may be effected on a former director (section 3(10)).

Withdrawal of the concession

Section 12

The concession shall be withdrawn by the provincial government if:

1. a condition for its awarding has subsequently ceased to exist and the deficiency resulting therefrom cannot be remedied by less stringent means (Section 58);
2. the licence holder has not fully complied with an order to restore the lawful state in accordance with Section 58 or an order in accordance with Section 61(5)(2) or (3) within the specified time limit; or
3. it subsequently transpires that one of the conditions laid down in Section 6 was not met at the time when the concession was awarded and that the concession holder is responsible for this, irrespective of whether the deficiency persists at the time of the decision by the provincial government.

Legal consequences of the expiration or withdrawal of the concession

Section 13

At the time the concession expires or when a decision withdrawing the concession becomes effective in law, all authorisations granted to the concession holder for gaming salons and approvals for gaming machines shall also expire, without prejudice to the concession holder's obligation to continue operating in accordance with Section 33(2).

3. Subsection

Authorisation of gaming salons

Prerequisites

Section 14

- (1) The authorisation to operate a gaming salon may only be granted to a holder of a concession awarded in accordance with Section 6 et seq., without prejudice to any further permits, approvals or notifications required under federal or provincial law, if:
1. the distance (as the crow flies) of a gaming salon with more than 15 gaming machines
 - a) to a casino is at least 15 kilometres,
 - b) to another gaming salon with more than 15 gaming machines, is at least 300 metres (as the crow flies), in municipalities with more than 10,000 inhabitants, is at least 150 metres (as the crow flies);
 2. the distance of the gaming salon
 - a) to another gaming salon of the same concession holder,
 - a) to institutional childcare and education facilities,
 - b) to schools or student residences,
 - c) to children's play areas and sports grounds,

- d) to facilities providing counselling for addiction disorders and to specialist facilities for the outpatient or inpatient treatment of addiction disorders or mental health conditions,
 - e) to the offices of the Public Employment Service, as well as
 - f) Youth centres and youth meeting points entered on the list maintained in accordance with Section 15(1) and (2) of the Salzburg Protection of Young Persons Act
 - g) is at least 100 metres (walking distance);
3. for the gaming salon, an operations manager and at least one deputy are appointed, who
- a) has the necessary reliability (Section 4) and there are no other facts giving rise to doubts as to the personal reliability, honesty and impartiality of the person for the performance of the function,
 - b) have an orderly economic situation,
 - c) have the necessary professional and theoretical knowledge,
 - d) are obligated and able to operate on site to an extent sufficient for the performance of their duties, in particular have unrestricted access to all information, data, records and systems, especially about the rules governing activities relating to gaming customers and for the prevention of money laundering and terrorist financing, and have a self-responsible authority to issue orders and the corresponding rights of intervention.

Depending on the nature and scope of a gaming salon, the operations manager and their deputy may also be entrusted with other functions in the company if this does not appear to jeopardise the unbiased performance of the operations manager's tasks and conflicts of interest in the performance of those other tasks are excluded.

- (2) Circumstances arising after the authorisation has been granted pursuant to points 1 or 2 of paragraph (1), which would preclude the authorisation from being granted, are irrelevant for the duration of the authorisation if the holder of the authorisation did not bring them about.
- (3) Paragraph (2) shall also apply if a concession that has expired due to the passage of time is regranted to the previous concession holder, and the latter has already declared to the provincial government in the concession application that it will continue to operate a particular gaming salon at the previous location.
- (4) For gaming salons for which a declaration has been made in accordance with paragraph (3), a new authorisation in accordance with paragraph (1) is not required.
- (5) Applications to be granted an authorisation to operate gaming salons may be submitted at the earliest from the date on which all concessions granted become effective in law. Applications submitted before that date are inadmissible.

Granting of the authorisation

Section 15

- (1) An application to be granted authorisation to operate a gaming salon must contain all the descriptions and information required to assess whether the requirements of Section 14 are met. In the application, the operations manager and their deputy (Section 14(1) point 3) must be indicated, and for them the documents in accordance with Section 7(2) points 1, 2 and 3 must be attached.
- (2) In any event, the following must be specified in the operative part of the decision:
 - 1.the duration of the authorisation; this may only be set for the (remaining) term of the licence;
 - 2.the number of gaming machines permitted in the relevant gaming hall; this number must not be less than 10 nor exceed 50, whereby the total number of gaming machines in the individual gaming halls of the same licence holder must not exceed the total number of gaming machines permitted for that licence holder (Section 8(4)(2));
 - 3.the deadline for the full commencement of operations at the amusement arcade; this deadline must be set no later than the date on which the obligation to operate commences (Section 8(4)(6)).
- (3) The authorisation is to be granted subject to conditions and requirements insofar as this is necessary to ensure the proper exercise of the activity in accordance with the objectives of Section 1(2).
- (4) If there are several applications for authorisation to operate a gaming salon, the operation of which would, however, be mutually exclusive based on Section 14(1) point 1 (b), the authorisation shall be granted to the concession holder whose complete application was received first by the authority.

Subsequent amendment to the authorisation

Section 16

- (1) If, after the licence has been granted, it transpires that the interests to be safeguarded in accordance with Section 1(2) are not sufficiently protected despite compliance with the conditions or requirements set out in the licence notice, the Provincial Government shall subsequently impose such other or additional conditions and requirements as are necessary in accordance with the state of the art or other relevant scientific knowledge, to safeguard these objectives and to remedy any undesirable developments or effects resulting therefrom.
- (2) The provincial government can
 1. stipulate that certain conditions or requirements subsequently imposed in accordance with paragraph 1 need only be fulfilled after the expiry of a reasonable period of not more than three years, or in particularly deserving cases, not more than five years, if
 - a) the authorisation holder proves that compliance with these conditions or requirements is only financially reasonable for it within this period, and
 - b) there are no objections to the granting of the extension from the perspective of the objectives of Section 1(2); or
 2. refrain from proceeding in accordance with paragraph (1) altogether if this would be disproportionate, particularly if the effort involved in fulfilling the conditions or requirements is disproportionate to the desired result.
- (3) Paragraph 2 shall not apply if action is taken in accordance with paragraph 1 in the interest of the protection of minors or the protection of players, in particular in the interest of the prevention of gambling addiction.

Subsequent change in circumstances underlying the authorisation

Section 17

- (1) The authorisation holder must inform the provincial government:
 1. of the exit of the operations manager or their deputy, as well as the subsequent failure to meet any of the requirements of Section 14(1) point 3 for their appointment, within two weeks of these circumstances occurring or becoming known, and
 2. of any planned change in the number of specified gaming machines while proper gaming operations continue in a gaming machine salon.

In the case of point 1, at the same time as the notification, the holder of the authorisation must notify a new person who replaces the outgoing person and fulfils the respective conditions. Section 15(1) applies mutatis mutandis. The authorisation may continue to be exercised to the previous extent until the decision of the provincial government, but for no longer than three months, calculated from the date of receipt of the notification at the provincial government, if a lawful exercise of the authorisation in accordance with the objectives of Section 1(2) is to be expected.

- (2) The provincial government must take note of the amendment by means of a decision if – where appropriate, subject to the imposition of conditions and requirements in accordance with Section 16(2) and (3) – the conditions for the granting of the licence and/or authorisation continue to be met and the licence and authorisation are expected to be exercised in a lawful manner and in accordance with the objectives of Section 1(2).
- (3) If the requirements of paragraph (2) are not met, the provincial government shall prohibit the implementation of the change and, insofar as this is necessary given the nature of the circumstances, proceed in accordance with Section 58.
- (4) The provincial government shall decide on changes within three months from the date of their notification within the meaning of paragraphs (2) or (3).

Expiration of the authorisation

Section 18

The authorisation expires:

1. with the passage of time;
2. if it is surrendered;
3. if it is withdrawn (Section 19);

4. by the subsequent occurrence of circumstances pursuant to Section 14(1) point 1 or 2, which would preclude the granting of the authorisation if the holder of the authorisation itself brought them about, and

5. as a legal consequence of the expiration or withdrawal of the concession (Section 13).

- (2) A surrender pursuant to point 2 of paragraph (1) shall be declared in writing to the provincial government and cannot be revoked.
- (3) The provincial government shall, by decision, determine the expiry of the authorisation in the cases referred to in points 2 and 4 of paragraph (1) and, insofar as this is necessary given the nature of the circumstances, proceed in accordance with Section 58.

Withdrawal of the authorisation

Section 19

- (1) The authorisation to operate a gaming salon shall be withdrawn by the provincial government if:
 1. subject to Section 14(2) or Section 18 point 4, a condition for awarding it has subsequently ceased to exist, and the deficiency resulting therefrom cannot be remedied by less stringent means;
 2. it subsequently transpires that one of the conditions laid down in Section 14 was not met at the time when the authorisation was granted and that the authorisation holder is responsible for this, irrespective of whether the deficiency persists at the time of the decision by the provincial government.
- (2) The provincial government shall at the same time proceed in accordance with Section 58.

Legal consequences of the expiration or withdrawal of the authorisation

Section 20

At the time the authorisation expires, or when a decision withdrawing the authorisation becomes effective in law, all approvals for gaming machines in the gaming salon in question shall also expire, without prejudice to the obligation to continue operating in accordance with Section 33(3).

4. Subsection

Approval of gaming machines

Prerequisites

Section 21

- (1) Gaming operations may only be implemented with gaming machines approved by the provincial government.
- (2) The approval of a gaming machine may be granted only to the holder of a concession awarded in accordance with Section 6 et seq., and only for a specific location (gaming salon).
- (3) A gaming machine may only be approved for games of chance if:
 1. an electronic connection of the gaming machine to Bundesrechenzentrum GmbH is ensured in accordance with Section 4 to Section 6 and Section 26 to Section 29 of the Gaming Machine Ordinance;
 2. the gaming machine complies with the provisions of the Gaming Machine Ordinance, subject to point 3;
 3. the payout rate for each game programme, based on the selected stake size and assuming an infinite series of individual games, falls within a range of 85 to 95 per cent; if a gaming programme offers the player a choice of different odds, none of these odds, when considered in isolation and based on an infinite series of individual games, may exceed 95 per cent;
 4. a technical manual in the German language (Section 7(3) of the Gaming Machine Ordinance) is available, and the gaming machine does not possess any functional characteristics beyond or other than those specified and described in the German-language version;
 5. its functionalities can only be activated with a gaming customer card or based on access by means of a biometric recognition procedure;
 6. a player protection-oriented course of play is ensured; this is only the case if
 - a) the player's financial stake does not exceed 5 euros per game.
 - b) the promised financial rewards (winnings in cash, goods or services of monetary value) do not exceed 5,000 euros per game;
 - c) each game lasts at least two seconds and is triggered separately by the player;

- d) no games can be played on a gaming machine simultaneously, although stakes in several winning lines of the game are permitted, if the value-forming contribution per game does not exceed the maximum stake under (a) or the maximum achievable winnings under (b);
 - e) it is not possible to increase or multiply the stake or winnings above the maximum stake pursuant to point (a) or the maximum winnings pursuant to point (b) with accompanying games carried out before, after or during the game;
 - f) no jackpots can be paid out;
 - g) the gaming machine does not allow further participation in games for at least five minutes after two hours of uninterrupted playing time by a player on gaming machines of the concession holder (cooling-off phase). The playing time is the time between the separate triggering of a game program by the player after a stake is paid and the decision on the outcome of the game and its recording in the electronic counters of the gaming machine;
 - h) the gaming machine does not allow further participation in games after the player has reached the maximum permissible daily playing time of four hours on gaming machines of the concession holder. A 'day' is defined as the period from 00:00 to 24:00 on the same calendar day; the 'duration of play' is defined as the time between the player's separate initiation of a game programme following the placement of a stake and the determination of the game result and its recording in the electronic counters of the gaming machine;
 - i) the gaming machine fulfils at least the following display functions:
 - display of the payout percentages of the selected game program,
 - display of the remaining playing time until the start of the cooling-off phase,
 - display of the remaining playing time until the maximum permitted daily playing time has been reached,
 - display of a German-language version of the game description for each game playable on the relevant slot machine; and
7. the number of gaming machines permitted for the gaming salon concerned does not exceed the maximum number of gaming machines laid down in the authorisation of the gaming salon concerned.

Granting of the approval

Section 22

- (1) In any event, an application for the approval of a gaming machine must include:
- 1. the type identification, the device serial number and the model designation;
 - 2. the name and description of the games of chance that can be played on the relevant gaming machine;
 - 3. the location (gaming salon) of the gaming machine;
 - 4. the deadline for the putting into operation of the gaming machines;
 - 5. a technical report from a suitable and authorised testing company pursuant to Section 31 of the Gaming Machines Ordinance on the fulfilment of the requirements of Section 21(3) points 2 to 6.
- (2) In any event, the approval shall specify:
- 1. the type identification, the device serial number and the model designation of the gaming machine;
 - 2. the name of the games of chance that can be played on the relevant gaming machine;
 - 3. the duration of the licence; this may only be set for the (remaining) term of the licence for the gaming hall in which the gaming machine is installed;
 - 4. the deadline for the commissioning of the gaming machine; this deadline must be set no later than the end of the period for the opening of the gaming hall (Section 15(2)(3)); and
 - 5. the location (gaming salon) of the gaming machine.
- (3) The approval is to be granted subject to conditions and requirements insofar as this is necessary to ensure the lawful exercise of the activity in accordance with the objectives of Section 1(2).

Putting a gaming machine into operation

Section 23

An approved gaming machine may only be put into operation if

1. the provincial government has proof that the conditions laid down in Section 21(3) point 1 are met, and
2. the gaming machine has all the markings, vignettes, etc. and device identification features required under the Gaming Machine Gaming Ordinance.

Subsequent change in circumstances for proper operation

Section 24

- (1) The approval holder must immediately notify the provincial government of any change in circumstances underlying the operation of an approval gaming machine.
- (2) The provincial government shall take note of the change, if necessary, also imposing requirements and conditions, if:
 1. the conditions for the approval and lawful operation of the gaming machine are met, should it continue to be operated after the change has been implemented; and
 2. it is to be expected that the concession will be exercised in accordance with the law and in accordance with the objectives set out in Section 1(2).

Provided that the notified changes are planned and foreseeable, they may be implemented only after the provincial government has taken note of them. Section 22 shall apply, *mutatis mutandis*.

- (3) If the requirements of paragraph (2) are not met, the provincial government shall prohibit the implementation of the change and, insofar as this is necessary given the nature of the circumstances, proceed in accordance with Section 58.
- (4) If, following the granting of a licence, it transpires that the interests to be safeguarded in accordance with section 1(2) are not adequately protected despite compliance with the conditions or requirements set out in the licence notice, the Provincial Government shall subsequently impose such other or additional conditions and requirements as are necessary in accordance with the state of the art or other relevant scientific knowledge, in order to safeguard these objectives and to remedy any undesirable developments or consequences resulting therefrom. Sections 9(2) and (3) shall apply *mutatis mutandis*.

Expiry of the authorisation

Section 25

- (1) The approval of a gaming machine expires:
 1. with the passage of time;
 2. if a resolutive condition is met (Section 22(3));
 3. if the approval is revoked (Section 26);
 4. as a legal consequence of the expiration or withdrawal of the concession (Section 13);
 5. as a legal consequence of the expiry or withdrawal of the licence for the location (gaming hall) of the gaming machine; or
 6. as a legal consequence of a measure pursuant to Section 59(4) and
 7. as a legal consequence of the gaming machine being taken out of service, as notified in accordance with section 24(2).
- (2) The provincial government shall, by decision, determine the expiry of an approval pursuant to points 2 and 6 of paragraph (1).

Revocation of the approval

Section 26

- (1) The approval of a gaming machine shall be revoked by the provincial government if
 1. a prerequisite for its grant has subsequently ceased to exist, and the resulting defect cannot be remedied by less means; or
 2. it subsequently transpires that one of the conditions laid down in Section 21 was not met at the time when the approval was granted and that the approval holder is responsible for this, irrespective of whether the deficiency persists at the time of the decision by the provincial government.
- (2) The provincial government shall at the same time proceed in accordance with Section 58.

2. Main section

Rules governing activities

1. III

Rules governing gaming customer, game and company-related activities

Opening hours of gaming salons

Section 27

- (1) Gaming salons can be kept open continuously from 10:00 a.m. to 02:00 a.m. the following day, any day of the week.
- (2) Within the framework of paragraph (1), the gaming salon concerned is subject to a general operating obligation (Section 33(1)) for all gaming machines approved therein for a period of 10 hours.

Prohibited game content, prohibited practices

Section 28

- (1) Game content with aggressive, violent, criminal, racist or pornographic depictions is prohibited.
- (2) In the gaming salons of a concession holder, only gaming operations with gaming machines of that concession holder which are permitted under the provisions of this Act may be offered.
- (3) Entering gaming salons with, as well as the use of, technical aids that are suitable to influence the game play or to give oneself or another a gaming advantage, is prohibited.
- (4) The granting of credits or advances on future winnings to a gaming customer, or the deferral of stakes, is prohibited.
- (5) The consumption of alcoholic beverages at gaming machines is prohibited.
- (6) Participation in gaming operations with gaming machines using a gaming customer card issued to another person or biometric access granted to another person is prohibited.

Visitor and gaming regulations

Section 29

For each gaming salon operated by the concession holder, the concession holder may issue visitor and game regulations supplementing the framework gaming conditions (Section 6(3) point 9).

Access to gaming salons

Section 30

- (1) The licence holder must ensure, by means of appropriate access systems, that only persons who have reached the age of 18 are permitted to visit a gaming arcade.
- (2) Persons in service uniform may only be granted access to a gaming salon in the performance of their duties, except in justified individual cases with the consent of the concession holder.

Participation in games of chance

Section 31

- (1) The concession holder shall take appropriate measures to ensure that a person can participate in gaming operations with gaming machines only with a gaming customer card issued to that person or with biometric access granted to that person.

Employees (Section 3 point 13) of the concession holder, as well as persons associated with the concession holder (Section 3 point 21), who are directly employed in gaming operations, are prohibited from participating in games of chance in gaming salons, VLT outlets and casinos of the concession holder.

- (2) A gambling customer card may only be issued by the licence holder to a person who has reached the age of 18, whose identity has been established beyond doubt by the presentation of an official photo ID within the meaning of Section 6(2)(1) of the Money Laundering Act, and must be issued in that person's name. Only one valid player card may be issued per player. When issuing a new gaming customer card, it must be ensured that any data stored on the gaming customer card is retained in its entirety and/or that existing data that can be retrieved with the card can be retrieved in its entirety. In any case, the gaming customer card must contain the following elements:
 1. the name of the issuing concession holder;

2. a serial number;
 3. the first and last name of the gaming customer;
 4. the date of birth of the gaming customer;
 5. the date of issue of the player card; and
 6. a photograph of the gaming customer that clearly identifies the person.
- (3) A gaming customer card must enable at least the following functions:
1. display of the remaining playing time until the start of the cooling-off phase;
 2. the display of the remaining playing time until the maximum permitted daily playing time is reached; and
 3. exclusion from further participation in the game if the cooling-off phase or the maximum permissible daily playing time has been reached.
- (4) The issue of a physical player card in accordance with paragraph 2 may be dispensed with if access to a gaming machine is granted by means of a biometric identification procedure that is at least equivalent in its functions to the player card.

Exclusion of gaming customers, self-exclusion and third-party exclusion

Section 32

- (1) The concession holder, the operations manager, their deputy and their assistants may, without giving reasons, prevent persons from entering a gaming salon and, on a case-by-case basis or in general, exclude persons from participating in games of chance.
- (2) Any person may exclude themselves from participating in a concession holder's games of chance (self-exclusion). Self-exclusion shall be effected by written declaration to the concession holder and shall be deemed to have been received by the concession holder at the time of submission to the operations manager of a gaming salon or their deputy. A concession holder must provide a functionality on their website that is easily accessible on the Internet and in German, enabling a person to activate a self-exclusion. The concession holder shall exclude the person from any participation in games of chance from the moment of receipt of the self-exclusion declaration or its activation until the self-exclusion is withdrawn.
- (3) If a concession holder reasonably believes that there is a risk of a minimum subsistence level being jeopardised, for example, based on the frequency and intensity of a particular person's participation in games of chance or based on indications from third parties, the concession holder shall:
 1. obtain information about the person concerned from an independent body providing credit information (independent credit information); and
 2. consult with the person concerned by specially trained employees, in which the person is made aware of the dangers of participating in games and the possible threat to the subsistence level, offer the person information about counselling facilities, and ask them whether their income and wealth situation is such that their concrete subsistence level is endangered by participating in games of chance; and
 3. to exclude the person concerned from participating in gambling permanently or for a specific period, or to restrict the number of visits (third-party ban), if the consultation and questioning of the person concerned cannot refute the reasonable assumption that continued participation in gambling, unchanged in frequency and intensity, would jeopardise their basic means of subsistence.
- (4) The concession holder shall document a procedure in accordance with paragraphs (3) and (4).
- (5) The concession holder shall ensure that reasons for the assumption within the meaning of paragraph (3) are forwarded to it by the operations manager of a gaming salon, their deputy and/or the employees in a gaming salon.
- (6) In the cases referred to in paragraphs (2) and (3), the concession holder shall:
 1. deactivate all gaming customer cards issued to the person concerned or block access to gaming machines established by means of biometric recognition procedures; and
 2. pay out any existing game credits to the person concerned.

Obligation to operate, obligation to continue operations

Section 33

- (1) The concession holder is obligated to exercise the concession

1. from the date specified for the commencement of the operating obligation (Section 8(4) point 6),
 2. within the framework of Section 27 and
 3. by putting all gaming machines specified in the concession (Section 8(4) point 2) in operational condition in those gaming salons for which the individual gaming machine is approved,
- (‘obligation to operate’). The downtime of individual gaming machines due to technical defects or maintenance work does not affect the obligation to operate.
- (2) If the concession expires after the start of operations due to the passage of time or surrender, the concession holder shall continue to exercise the authorisations granted to it in accordance with the provisions of this Act and the ordinances based thereon, the conditions laid down in the expired concession, and the authorisations granted to date for gaming salons and approvals granted to date for gaming machines for a period of 18 months, but no longer than until the expired concession has been re-awarded to a new concession holder (‘obligation to continue operations’). The provincial government may extend this period as necessary to prevent an interruption of gaming operations until the concession is re-awarded.
 - (3) Paragraph (2) shall apply, *mutatis mutandis*, if an authorisation for a gaming salon expires as a result of the passage of time (18 point 1) or as a result of surrender (18 point 2) after the start of gaming operations, with the proviso that the obligation to continue operations does not end until the conditions for the operation of several gaming machines corresponding to the concession have been met again.
 - (4) The provincial government may, in the event of
 1. external circumstances for which the concession holder is not responsible and which preclude the obligation to (continue) to operate, or
 2. internal measures taken by the concession holder, such as the relocation of a gaming salon or a gaming machine to another locationallow a derogation from the obligation to (continue) to operate commensurate with the duration of the circumstances or the implementation of the project.

Other operating obligations

Section 34

- (1) Sections 34 to 38 of the Gaming Machine Ordinance shall apply, *mutatis mutandis*, to the measures to be taken by the concession holder in the event of malfunctions of a gaming machine or gaming machine type, as well as to the documentation and retention obligations. Section 131b and Section 132a of the Federal Tax Code (Bundesabgabenordnung – BAO) shall not apply to gaming operations with gaming machines.
- (2) The concession holder must publish on the Internet, on their website, in an easily accessible location, in the German language:
 1. the framework gaming conditions (Section 6(3) point 9);
 2. special visitor and game regulations (Section 29);
 3. information to gaming customers about the dangers of participating in games of chance for the development of gambling addiction and its negative effects on the personal environment of the gaming customer;
 4. information to gaming customers about the possibility of counselling and orientation discussions regarding the development of gambling addiction and its negative effects on the personal environment and on society in suitable facilities, as well as the name and address of at least one such facility per federal province;
 5. information on the possibility of self-exclusion, including the steps required to activate it, as well as third-party exclusion.
- (3) In each gaming salon, the following must be available for inspection:
 1. the documents and information referred to in paragraph 2; and
 2. a German version of the technical manual for each gaming machine type used (Section 21(3) point 4), without prejudice to the possibility of digitally displaying its player-oriented part also directly on the gaming machine.

Upon request, these documents are also to be handed over to the players free of charge.

- (4) The concession holder shall ensure that the operations manager or their deputy is present throughout the entire opening hours of a gaming salon.

Advertising and PR activities, donations

Section 35

- (1) The concession holder must apply a responsible standard in its advertising and PR activities. Compliance with a responsible standard in advertising is to be monitored exclusively through supervisory channels and there is no recourse to legal channels under Section 1 et seq. of the Act Against Unfair Competition (UWG). The first sentence does not constitute a protective law within the meaning of Section 1311 of the General Civil Code (ABGB) with regard to advertising.
- (2) Advertising within the meaning of paragraph (1) shall be deemed to be any statement, reference or representation relating to the concession holder or its activity addressed to an indeterminate group of persons, which serves to directly or indirectly promote its business purpose, by itself or for remuneration or a comparable consideration on their behalf, irrespective of the medium, the technical format, and the registered office of the media firm. Advertising includes statements aimed at supporting an idea in connection with the object of the concession holder's business, as well as product placements and sponsorship notices.
- (3) Prohibited are advertising and PR activities that
 1. are specifically aimed at children and young people, or
 2. are specifically aimed at barred persons or persons about whom measures are to be taken in accordance with Section 32(3), or measures that may lead to a barring in accordance with the player protection concept are to be taken.
- (4) The prohibitions in paragraph (3) also apply to all forms of communication within the meaning of Section 174 of the Telecommunications Act (TKG 2021), even if these persons have given their consent.
- (5) The concession holder must report annually to the Federal Minister of Finance on donations to individual recipients exceeding EUR 10,000 in the calendar year by 15 March of the following year.

Gaming confidentiality

36

- (1) All executive bodies of the concession holder, its employees and all persons associated with the concession holder must maintain confidentiality regarding the gaming customers and their participation in games of chance (gaming confidentiality). The obligation to maintain gaming confidentiality shall continue to apply even after the termination of the executive function or the relationship based on which services are provided to the concession holder.
- (2) There is no obligation to maintain gaming confidentiality
 1. in proceedings before civil courts and in connection with criminal proceedings under the Code of Criminal Procedure (Strafprozessordnung 1975);
 2. to probate and guardianship courts;
 3. to tax and fiscal authorities for tax proceedings and fiscal criminal proceedings by administrative authorities;
 4. in the context of measures against money laundering and terrorist financing;
 5. towards the authorities responsible for enforcing this Act and their bodies; and
 6. if the gaming customer expressly waves this confidentiality.

In-house whistleblowing system

Section 37

- (1) The concession holder shall, depending on its size, establish an in-house whistleblowing system allowing members of its bodies, employees and persons associated with the concession holder to provide, anonymously and in a confidential manner, an internal reporting body with the following information:
 1. information, including well-founded suspicions of internal infringements of the provisions of this Act already committed or imminent;
 2. information relating to attempts to conceal such infringements; and
 3. information on threats, retaliation, hostility and adverse or discriminatory measures to which the person concerned or a person close to them is exposed (Section 73(1) points 3 to 5) because the person concerned has reported information in accordance with points 1 or 2 internally or to the Financial Intelligence Unit.

- (2) The concession holder must entrust one or more employees or an organisational unit with the tasks of the in-house reporting office and ensure that the persons entrusted with these tasks are impartial and unbiased and have the authority to take the necessary follow-up measures (Section 4 point 4 Salzburg Whistleblower Protection Act – S.HSchG).
- (3) The concession holder may also operate an in-house whistleblowing system through an external third party. The external third party shall ensure that the persons entrusted with these tasks are impartial and have the power to take the necessary follow-up measures. External third parties are processors in accordance with Article 4(8) of the General Data Protection Regulation and, in this function, are obligated to perform the data protection obligations in accordance with Article 28(3)(a) to (h) of the General Data Protection Regulation.
- (5) The concession holder shall establish and operate its in-house whistleblowing system to encourage whistleblowers to report internal breaches, preferably through that system.
- (6) The documentation, recording and retention of reports submitted via the internal whistleblowing system, the safeguarding of the confidentiality of the identity the duty of confidentiality and the protection of a whistleblower's identity, the procedure for internal reports and follow-up measures, the licence holder's duty to provide information, and the authorisation to process personal data and data protection, Sections 5, 6, 8, 9 and 20 S.HSchG and Sections 2, 3, 5, 11 and 13 S.HSchG shall apply in accordance with their respective scope of application.

Processing of personal data by the concession holder, restriction of access to personal data

Section 38

- (1) The concession holder is authorised to process the following personal data to the extent that such personal data are necessary for the performance of its respective tasks under this Act:
 - 1.data relating to gaming customers, their representatives, trustees and trustors:
 - a)name, gender, date of birth, nationality, contact details;
 - b)name of the legal entity, legal form, registered office, commercial register number, corporate structure, powers of representation, fiduciary relationships;
 - c)the method of establishing and verifying the identity, data of the document or certificate;
 - d)data on the business relationship (time of establishment, number of the gaming customer card, issuing person, date and time of issue) and on gaming acts (date, time, stake, winning percentage, winnings, location and serial number of the gaming machine);
 - e)data on the execution of a transaction within the meaning of Section 3 point 17 (date, time, location, execution/non-execution), involvement and decision of the Financial Intelligence Unit;
 - f)the nature and content of a disclosure of information (Section 51);
 - g)the risk classification of the gaming customer, the nature, intensity and content of the due diligence applied;
 - h)data on barring (self-exclusion or third-party exclusion, activation, cancellation, credit check information, suspicions or indications to suggest barring, reasons for the cancellation of a barring);
 - 2.data relating to the members of the Supervisory Board of the concession holder, any person authorised to represent the concession holder externally, the beneficial owner with a controlling influence, the managing directors, the anti-money laundering officer, the operations manager, persons appointed as responsible agents pursuant to Section 9(2) or (3) VStG, members of management (Section 3 point 4) or decision-makers (Section 61(1) point 1), as well as employees (Section 3 point 13) and persons associated with the concession holder (Section 3 point 21):
 - a)name, former names, gender, date of birth, nationality;
 - b)language skills;
 - c)address, telephone numbers, email addresses, fax numbers;
 - d)sector-specific personal identifier, social security number, central register number;
 - e)the legal status of the data relating to the business establishment;
 - f)penalties or measures within the meaning of section 4, as well as measures directed against the person concerned within the meaning of section 58, section 59(5) or section 61(5);
 - g)training-related data and data relating to the performance of the respective function, insofar as these are related to the requirements of Section 6(3) or Section 14(1)(3);

h) Position within the licence holder's company, corporate relationships, powers of representation, areas of control and influence, and scope of appointments pursuant to Section 9(2) and (3) of the VStG; function;

3. data relating to beneficial owners pursuant to Section 2 WiEReG:

- a) name and address details of the legal entity, registration number and register of the legal entity;
- b) legal form and information on the duration of the legal entity's existence;
- c) ÖNACE code for the main activities of the legal entity, insofar as this has been determined in accordance with Section 21 of the Federal Statistics Act 2000;
- d) the following information on direct beneficial owners: first name and surname; date of birth; nationality; place of birth, place of residence; nature and extent of the beneficial interest; where available, a statement that a beneficial owner has died;
- e) the following information on all indirect beneficial owners: first name and surname; date of birth; nationality; place of birth; place of residence; details of the respective ultimate legal entities, where available; nature and extent of the economic interest; where available, a statement that a beneficial owner has died;
- f) the date of the last notification and whether an exemption from the notification obligation pursuant to Section 6 WiEReG applies;
- g) the fact that there is an active endorsement pursuant to Section 11(4) and Section 13(3) WiEReG or an endorsement issued on the basis of a provision of provincial law;
- h) whether and from what source the data were taken over by Statistics Austria and, in the case of reported data, an indication that they are data reported by the legal entity;
- i) the data from the extended extract from the register of beneficial owners (Section 9(5) WiEReG);
- j) data on the reliability of a beneficial owner with a controlling influence, in particular, criminal convictions and administrative penalties, insofar as they are relevant for the assessment of reliability.

The concession holder may process such personal data solely for the performance of the tasks incumbent upon it under this Act and may not further process them in a manner incompatible with those tasks, such as for commercial purposes.

- (2) The concession holder shall, at the request of the Financial Intelligence Unit and other federal or provision authorities, immediately communicate to same any personal data pursuant to paragraph (1) that appear necessary to them for the prevention of money laundering or terrorist financing. The transmission can also take place by means of automation-supported data transmission or by the transfer of data carriers.
- (3) Personal data pursuant to paragraph (1) shall be deleted five years after the basis for their processing ceases to exist. If these data have been processed exclusively for the purposes of preventing money laundering and terrorist financing, this period is 10 years, unless provisions of other federal or provincial laws require or entitle a longer retention period. No data may be deleted until the conclusion of any pending preliminary, main or appeal proceedings under Sections 165, 278a, 278b, 278c, 278d or 278e of the Criminal Code (StGB), if the licence holder has demonstrably become aware of such proceedings.
- (4) The processing of personal data pursuant to paragraphs (1) to (3) shall be considered a matter of public interest pursuant to the General Data Protection Regulation.
- (5) The concession holder shall provide new gaming customers with the information required by Articles 13 and 14 of the General Data Protection Regulation before establishing a business relationship. This information shall include, in particular, a general indication of the legal obligations of the concession holder in relation to the processing of personal data.
- (6) A person's right of access to their personal data processed by the concession holder pursuant to paragraph (1) shall be restricted insofar as that restriction constitutes a necessary and proportionate measure to:
 - 1. enable the concession holder to perform its duties properly;
 - 2. not impede the proper performance of tasks (investigations, analyses, examinations and procedures) by the competent authorities; or
 - 3. not jeopardise the prevention, investigation, and detection of money laundering and the combating of terrorism.

2. III

Measures against money laundering and terrorist financing

1. Subsection

Internal measures

Risk analysis at the company level

Section 39

- (1) The concession holder shall identify and assess the potential risks of money laundering and terrorist financing to which its company is exposed based on data and information. In particular, the following shall be taken into account:
- 1.any relevant risk factors relating to gaming customers;
 - 2.any relevant risk factors relating to countries or geographical areas;
 - 3.any relevant risk factors relating to products, services, transactions and distribution channels, as well as other new or evolving technologies for both new and existing products and services;
 - 4.the results of the national risk analysis (Section 3 FM-GwG);
 - 5.the report of the European Commission on the risks of money laundering and terrorist financing at Union level pursuant to Article 6(1) of the Anti-Money Laundering Directive.

In any case, the identification and assessment of new products, services, practices, and technologies must be carried out before they are introduced.

- (2) The identification and assessment steps referred to in paragraph (1) shall be proportionate to the nature and size of the undertaking.
- (3) The concession holder shall document, in a comprehensible manner, the identification and assessment steps carried out in accordance with paragraph (1) and their results, keep the documentation up to date, and make it available to the provincial government or the Financial Intelligence Unit at their request in a commonly used electronic format.

Internal organisational measures

Section 40

- (1) The concession holder shall establish strategies, controls, and procedures to effectively mitigate and manage the risks of money laundering and terrorist financing identified at the European Union, national, and company levels. The following shall be taken into account:
- 1.the report of the European Commission on the risks of money laundering and terrorist financing at Union level pursuant to Article 6(1) of the Anti-Money Laundering Directive,
 2. the results of the national risk analysis (Section 3 FM-GwG) and
 3. the results of the risk analysis at company level (Section 39).
- (2) The strategies, controls and procedures referred to in paragraph (1) shall be proportionate to the nature and size of the undertaking and shall include, in particular:
- 1.Strategies and procedures to ensure that the concession holder can fulfil its obligation under paragraph (4) or Section 42(3),
 - 2.a risk classification at the level of gaming customers (Section 43(2)),
 3. the establishment of risk management systems (Section 45(3) point 1),
 4. the appointment of a special officer (anti-money laundering officer),
 5. the definition of due diligence requirements vis-à-vis gaming customers, including measures relating to new products, practices and technologies to offset the associated risks,
 6. the procedure for reporting suspicions,
 7. the retention of documents and
 8. employee-related measures (Section 41).
- (3) The strategies, controls and procedures referred to in paragraph (1) are:
- 1.to be established in writing and approved by the management of the company,
 - 2.to be applied on an ongoing basis and, if necessary, to be adapted accordingly,
 - 3.to be monitored by the anti-money laundering officer about compliance and application by the concession holder's employees, and
 - 4.to be regularly reviewed in terms of their practicability and suitability

- a) by the anti-money laundering officer or
 - b) by an independent body, if a review is necessary about the nature and scope of the business activities.
- (4) The concession holder shall reassess the risk profile of a gaming customer about money laundering and terrorist financing on a risk-based basis at regular intervals or in the event of significant events or developments at its management level or in connection with its business activities.
- (5) Depending on the nature and scope of the concession holder's business, the anti-money laundering officer may also be entrusted with other functions in the company, provided that this does not appear to jeopardise the impartial performance of their duties as an anti-money laundering officer and conflicts of interest in the performance of the other tasks are excluded.

Employee-related measures

Section 41

The concession holder shall ensure, by means of measures proportionate to its risks and the nature and size of the undertaking, that its employees are aware of the provisions intended to prevent or combat money laundering or terrorist financing, as well as the relevant data protection provisions, to the extent necessary for the performance of their duties. These measures must include inter alia the participation in special ongoing training programmes in which they learn to recognise transactions that may be related to money laundering or terrorist financing and to act properly in such cases.

2. Subsection

Due diligence obligations towards gaming customers

Timing of application of due diligence

Section 42

- (1) The concession holder shall apply the due diligence obligations pursuant to Section 43, Section 44 and Section 45:
- 1. before each (re)issuance of a gaming customer card;
 - 2. prior to the execution of any transaction (Section 3(17));
 - 3. notwithstanding points 1 and 2, where there are grounds for suspicion of money laundering or terrorist financing;
 - 4. in the event of doubts regarding the authenticity, accuracy or completeness of documents used to identify a player.
- (2) The concession holder shall, on a risk-based basis, apply the due diligence requirements pursuant to Section 43, Section 44 and Section 45 in relation to the existing clientele at an appropriate time during an ongoing business relationship if:
- 1. circumstances that were decisive for the intensity of the due diligence measures initially applied have changed since the establishment of the business relationship or the start of the transaction;
 - 2. the concession holder is legally obligated to contact the gaming customer during the calendar year in question in order to verify any relevant information about the beneficial owner(s); or
 - 3. the concession holder, based on provisions transposing Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011), as last amended by Directive (EU) 2016/2258 (OJ L 342, 16.12.2016), is obligated to do so.
- (3) The establishment and verification of the identity of a natural person with power of representation shall be carried out when that natural person relies on their power of representation.
- (4) At the beginning of a new business relationship with a legal entity pursuant to Section 1 WiEReG and a trust (Section 3 point 18) or a trust-like arrangement (Section 3 point 19), the concession holder must obtain an extract from the register of beneficial owners as proof of registration. At the beginning of a new business relationship with a comparable legal entity within the meaning of Section 1 WiEReG, with its registered office in another Member State or in a third country, the concession holder must obtain proof of registration or an extract, provided that its beneficial owners must be registered in a register in accordance with the requirements of Article 30 or 31 of the Anti-Money Laundering Directive.

- (5) Where the beneficiaries of trusts (Section 3 point 18) or similar legal arrangements (Section 3 point 19) are identified according to specific characteristics or class, the concession holder shall obtain sufficient information about the beneficiaries to ensure that they will be able to establish the identity of the beneficiary at the time of disbursement or at the time when a beneficiary exercises their acquired rights. In any case, the beneficiaries' identities must be verified before disbursement.

General due diligence obligations

Section 43

- (1) Insofar as the due diligence obligations pursuant to Section 44 or Section 45 are not to be applied, the due diligence obligations of the concession holder shall include:
1. establishing and verifying the identity of the gaming customer and any person claiming to act on behalf of the gaming customer based on documents, data or information originating from a credible and independent source, including electronic means for establishing identity and relevant trust services in accordance with Regulation (EU) No 910/2014 and other secure remote or electronic identification procedures, applying mutatis mutandis Section 6(1) points 1, 2, 3 and 4 FM-GwG, and verifying any power of representation;
 2. the verification of the identity of the beneficial owner and the taking of appropriate measures to verify their identity, applying mutatis mutandis Sections 6(1)(2), (2), (3) and (4) of the FM-GwG and Section 11(1), 2 and 2a of the WiEReG; in the event of a note pursuant to Section 48(5) or pursuant to Sections 11(3) or 13(1) or (3) of the WiEReG, also by applying Section 11(4) of the WiEReG mutatis mutandis; and the verification of any power of representation. If the identified beneficial owner is a member of the highest management level in accordance with Section 2 point 1 (b) of the WiEReG, the necessary appropriate measures shall be taken to verify the identity of the natural person who is a member of the highest management level, and records shall be kept of the measures taken and of any difficulties encountered during the verification process;
 3. assessing and, where appropriate, obtaining information on the purpose and intended nature of the transaction or business relationship;
 4. the obtaining and verification of information on the origin of the funds used; such information may include, inter alia, the professional or business activity, the income or financial result or the general financial situation of the gaming customer and its beneficial owners;
 5. establishing and verifying the identity of the trustor and the trustee in accordance with points 1 or 2, as well as verifying any trust relationship;
 6. continuous monitoring of transactions or the business relationship, including transactions executed in the course of the business relationship, to ensure that they are consistent with the concession holder's knowledge of the gaming customer, its business activities and risk profile, including, where necessary, the origin of the funds;
 7. regularly verifying the existence of all information, data and documents required by this Act and updating such information, data and documents.
- (2) The concession holder may itself determine the scope of the due diligence obligations referred to in paragraph 1 to be applied on a risk-based basis. When assessing the risks of money laundering and terrorist financing, at least the risk variables listed in Annex I to the Financial Market Money Laundering Act shall be taken into account. As a result of this assessment, each gaming customer is to be classified in a risk class. The concession holder must be able to demonstrate to the provincial government that the measures it has taken are appropriate in view of the identified risks of money laundering and terrorist financing.
- (3) The concession holder may rely on third parties to fulfil the due diligence obligations towards gaming customers referred to in points 1 to 5 and 7 of paragraph (1). Section 13 to Section 15 FM-GwG shall apply, mutatis mutandis.

Simplified due diligence requirements

Section 44

- (1) The concession holder may apply simplified customer due diligence measures towards gaming customers,
1. if the risk analysis in accordance with Section 39 has shown that there is only a low risk of money laundering or terrorist financing in certain areas. In doing so, the risks of money laundering and terrorist financing must be assessed for certain types of gambling customers, geographical areas and for certain products, services, transactions or distribution channels, and at least the factors

listed in Annex II of the Financial Market Money Laundering Act for a potentially low risk must be taken into account; or

2. insofar as this is provided for in an ordinance pursuant to paragraph (5).

- (2) Before applying simplified due diligence measures to a gaming customer, the concession holder shall ensure that the business relationship or specific transaction is, in fact, low risk. In particular, it must not assume a low risk of money laundering or terrorist financing if the information available to it suggests that the risk may not be low.
- (3) Also, in those areas where the concession holder applies simplified due diligence, it shall monitor business relationships and transactions to a sufficient extent to detect unusual or suspicious activities.
- (4) The concession holder shall retain sufficient information to demonstrate that the conditions for applying simplified due diligence measures are met.
- (5) The provincial government may, after consulting the Federal Minister of Finance and the Federal Minister of the Interior, lay down by ordinance:
 - a) the areas in which there is a low risk of money laundering or terrorist financing, and
 - b) the specific scope of the simplified due diligence measures towards gaming customers.

In this respect, the provincial government shall

1. take into account the report of the European Commission on the risks of money laundering and terrorist financing at Union level pursuant to Article 6(1) of the Anti-Money Laundering Directive,
2. take into account the results of the national risk analysis (Section 3 FM-GwG) and
3. assess the risks of money laundering and terrorist financing for certain types of gaming customers, geographical areas, and for certain products, services, transactions or distribution channels, and take into account at least the factors for potentially low risk listed in Annex II of the Financial Market Money Laundering Act.

Enhanced due diligence

Section 45

- (1) The concession holder shall apply enhanced due diligence measures in addition to the due diligence measures provided for in Section 43 in the following cases:
 1. in relation to business relationships and transactions involving high-risk third countries (Section 3 point 1);
 2. pursuant to an ordinance in accordance with paragraph (6) or if the concession holder determines, based on its risk analysis (Section 39) or otherwise, that there is an increased risk of money laundering or terrorist financing;
 3. in relation to politically exposed persons and persons associated with them; or
 4. in the case of complex or unusually large transactions, transactions with unusual patterns or transactions without an obvious economic or legal purpose.

In doing so, the risks of money laundering and terrorist financing for certain types of gaming customers, geographical areas, and for certain products, services, transactions or distribution channels shall be assessed, and at least the factors for potentially high risk listed in Annex III of the Financial Market Money Laundering Act shall be taken into account.

2. In the cases referred to in points 1 and 2 of paragraph (1), the enhanced due diligence obligations shall include:
 1. obtaining and appropriately verifying additional information about the gaming customer and the beneficial owner(s);
 2. obtaining additional information about the intended nature of the transaction or business relationship;
 3. obtaining and appropriately verifying information on the origin of the funds used and the financial circumstances of the gaming customer and their beneficial owners;
 4. obtaining information on the reasons for the planned or executed transactions;
 5. obtaining the consent of the concession holder's management before the execution of a transaction or before the commencement or continuation of the business relationship;
 6. increased monitoring through more frequent and better-timed checks on the scope and nature of the transaction or business relationship to determine whether transactions are suspicious;

7. selecting transaction patterns that require more thorough examination, and
8. applying more extensive due diligence obligations laid down in an ordinance pursuant to paragraph (6).

If the requirements of Section 9(2) FM-GwG are met, the concession holder must assess, on a risk-based basis, whether the application of enhanced due diligence measures is necessary.

3. In relation to politically exposed persons and their associates, enhanced due diligence measures include
 1. establishing adequate risk management systems, including risk-based procedures, to determine whether the gaming customer, the beneficial owner of the gaming customer, or the trustor of the gaming customer is a politically exposed person or an associate;
 2. applying the procedures referred to in point 1 before the execution of a transaction or before the establishment of the business relationship, and at reasonable regular intervals during an ongoing transaction or an ongoing business relationship;
 3. obtaining the consent of the concession holder's management before entering into or continuing any transaction or business relationship with such persons;
 4. taking appropriate measures to determine the origin of the assets and funds used in transactions or in the context of business relationships with such persons; and
 5. increased continuous monitoring of the transaction or business relationship.
4. If the office or function pursuant to Section 3 point 14 (a) is no longer exercised, the concession holder shall, for a period of at least 12 months, take into account the continued risk posed by that person or by an associate and take appropriate and risk-oriented measures until it can be assumed that those persons no longer pose a risk that is specific to politically exposed persons or their associates.
5. In the case referred to in point 4 of paragraph (1), enhanced due diligence obligations shall include:
 1. investigating the background and purpose of the transactions, to the extent reasonably possible; and
 2. increased monitoring of the scope and nature of transactions or the business relationship to determine whether transactions are suspicious.
3. The provincial government may, after consulting the Federal Minister of Finance and the Federal Minister of the Interior, lay down by ordinance:
 - a) in which areas is there an increased risk of money laundering or terrorist financing,
 - b) which additional due diligence measures are to be applied in individual cases in addition to the due diligence obligations under paragraph 2, and
 - c) the specific scope of the enhanced due diligence measures in relation to gambling customers.

In this respect, the provincial government shall

1. take into account the report of the European Commission on the risks of money laundering and terrorist financing at Union level pursuant to Article 6(1) of the Anti-Money Laundering Directive,
2. take into account the results of the national risk analysis (Section 3 FM-GwG) and
3. assess the risks of money laundering and terrorist financing for certain types of gaming customers, geographical areas, and for certain products, services, transactions or distribution channels, and take into account at least the factors for potentially increased risk listed in Annex III to the Financial Market Money Laundering Act.
4. The provincial government shall inform the European Commission before adopting an ordinance as referred to in paragraph (6).

3. Subsection

Measures in suspected cases of money laundering and terrorist financing

Suspension of the application of due diligence obligations, reporting to the Financial Intelligence Unit

Section 46

- (1) The concession holder and its staff shall immediately inform the Financial Intelligence Unit on their own initiative,

1. if, for whatever reason, they are unable to comply or unable to fully comply with their due diligence obligations (Section 43, Section 44 or Section 45);
2. if there are suspicions of money laundering or terrorist financing, in particular where they suspect, have reasonable grounds to believe or are aware that
 - a) relates to an attempted, imminent, ongoing or completed transaction involving assets derived from a criminal offence listed in Section 165 of the Criminal Code,
 - b) an asset derives from a criminal offence listed in Section 165 of the German Criminal Code (StGB),
 - c) an attempted, imminent, ongoing or already completed transaction or the asset is related to a criminal organisation pursuant to Section 278a of the Criminal Code, a terrorist organisation pursuant to Section 278b of the Criminal Code, a terrorist offence pursuant to Section 278c of the Criminal Code or terrorist financing pursuant to Section 278d of the Criminal Code;
3. where there are doubts as to the authenticity, accuracy or completeness of documents used for identification
 - a) a gaming customer,
 - b) a person claiming to act on behalf of the gaming customer,
 - c) the trustor,
 - d) the trustee or
 - e) the beneficial owner;
4. if the player has breached the obligation to disclose agency or fiduciary relationships pursuant to Section 6(3) of the FM-GwG;
5. in accordance with a regulation pursuant to paragraph 3.

The notification to the Financial Intelligence Unit shall be transmitted in a commonly used electronic format using the secure communication channels established by the Financial Intelligence Unit.

- (2) In addition, the concession holder shall suspend the application of due diligence measures towards the gaming customers and shall instead immediately inform the Financial Intelligence Unit in accordance with paragraph (1) if:
 1. it suspects or has reasonable grounds to believe, or even is aware, that there is a reportable situation in accordance with paragraph (1); and
 2. it can reasonably assume that the application of due diligence towards gaming customers could impede the prosecution of the beneficiaries of a suspicious transaction.
- (3) In the case of business relationships and transactions involving high-risk third countries (Section 3 point 1), the provincial government may, after consulting the Federal Minister of Finance and the Federal Minister of the Interior, lay down by ordinance that certain or all business relationships or transactions must be reported to the Financial Intelligence Unit in accordance with paragraph (1). The provincial government shall, in this respect, take into account relevant evaluations, assessments, or reports by international organisations or standard-setting bodies with competence in the field of preventing money laundering and combating terrorist financing, with regard to the risks posed by individual third countries.

Refusal of transactions

Section 47

- (1) In the cases referred to in Section 46(1), the concession holder shall refrain from, interrupt, or terminate the execution of any act or transaction, particularly acts and transactions within the meaning of Section 42(1) points 1, 2, 3 or 4, with the gaming customer immediately after notifying the Financial Intelligence Unit.
- (2) If it is not possible to refrain from execution of an act or transaction in the cases referred to in Section 46(1), or if such refraining or delay could impede the prosecution of the beneficiaries of a suspicious act or transaction, the concession holder shall notify the Financial Intelligence Unit immediately after the act or transaction has been carried out. In case of doubt, stakes may be accepted, but payouts of winnings or credits stored on gaming customer cards must not be processed.
- (3) The concession holder may request that the Financial Intelligence Unit determine whether any concerns prevent the prompt execution of an act or transaction. If the Financial Intelligence Unit does not respond by the end of the following banking day, the act or transaction in question may be

carried out; otherwise, the concession holder shall comply with the Financial Intelligence Unit's specific instructions.

- (4) The Financial Intelligence Unit is empowered to order the concession holder to refrain from, to postpone temporarily, or to carry out an act or transaction, or a plurality of similar acts or transactions, only with the consent of the Financial Intelligence Unit, if necessary in accordance with its specific instructions. The Financial Intelligence Unit shall inform the following of such an order:
1. the public prosecutor's office without unnecessary delay,
 2. the relevant gaming customer of the concession holder, whereby the communication to the gaming customer may be deferred for a maximum of five banking days, if the prosecution of the beneficiary or beneficiaries of a suspicious act or transactions could otherwise be impeded. The concession holder concerned shall be informed of the postponement of the notification to the gaming customer. As soon as the gambling customer has been notified of an order by the Money Laundering Reporting Office, the licence holder is authorised to refer the gambling customer to the Money Laundering Reporting Office – but only at the customer's request; with the consent of the Money Laundering Reporting Office, the licence holder is also authorised to inform the gambling customer of the order directly. The communication to the game customer must state that they or another affected person is entitled to lodge a complaint regarding their rights with the administrative court.
- (5) In its decision pursuant to paragraphs (3) and (4), the Financial Intelligence Unit shall take into account whether there is a risk that the delay or omission of the transaction could make it difficult or prevent the determination of the facts or the prosecution of the beneficiaries of a suspicious transaction.
- (6) The Financial Intelligence Unit shall revoke the order pursuant to paragraph (4),
1. as soon as the conditions for issuing it have ceased to apply, or
 2. as soon as the public prosecutor's office declares that the conditions for seizure pursuant to Section 109 point 2 and Section 115(1) point 3 of the Code of Criminal Procedure do not exist.
- (7) An order pursuant to paragraph (4) shall cease to have effect as soon as the court has given a final decision on an application for seizure pursuant to Section 109 point 2 and Section 115(1) point 3 of the Code of Criminal Procedure.

4. Subsection

Other measures

Cooperation of the concession holder with the authorities

Section 48

- (1) The concession holder and its staff shall cooperate fully with the Financial Intelligence Unit, also independently of any notification pursuant to Section 46(1), as well as with other federal or provincial authorities, by providing them directly, at their request, with all information that they consider necessary to prevent, investigate or prosecute money laundering or terrorist financing.
- (2) The Financial Intelligence Unit shall provide concession holders with access to up-to-date information on methods of money laundering and terrorist financing, as well as indications of suspicious transactions.
- (3) The Financial Intelligence Unit and the other federal or provincial authorities shall provide concession holders with timely feedback regarding the effectiveness of reports of suspicions or notifications relating to money laundering or terrorist financing and the measures taken in response, unless timely feedback is liable to:
 1. jeopardise the proper performance of the tasks of public authorities or the concession holder,
 2. impede investigations, analyses, examinations and procedures by the competent authorities; or
 3. jeopardise the prevention, investigation, and detection of money laundering and the combating of terrorism.
- (4) As part of their due diligence towards their customers, concession holders are entitled to inspect the register of beneficial owners in accordance with Section 9 of the WiEReG to prevent money laundering and terrorist financing. The provincial government must, as far as possible, transmit the names and registration numbers of concession holders electronically, via an interface or an online

application, free of charge to the registry authority (Section 14(1) of the WiEReG), and keep them up to date. A concession holder may apply to the provincial government for a right of inspection, unless this has already been granted with automated support. When granting the right of inspection, the provincial government shall, free of charge, transmit the name and registration number of the concerned concession holder to the registry authority by electronic means, as far as possible via an interface or an online application.

- (5) If, in the course of applying their due diligence obligations, a licence holder determines that, for a gambling customer who is a legal entity within the meaning of Section 1 of the WiEReG, the beneficial owners entered in the register of beneficial owners do not correspond to those identified by the licence holder in the course of its due diligence obligations, and if the licence holder is convinced that the data on the beneficial owners entered in the register is incorrect or incomplete. They must electronically record the beneficial owner in the register via the Business Service Portal and submit the reasons for the note in a standardised form. The obligation to submit a note shall not apply if the concession holder informs its gaming customer of an incorrect or incomplete entry and the latter corrects it within a reasonable period. If there is a situation that must be reported to the Financial Intelligence Unit pursuant to Section 46(1), a note may not be submitted, and the Financial Intelligence Unit must be additionally informed that the submission of a note has been omitted due to the suspicious transaction report.

Information exchange

Section 49

- (1) The concession holder shall have in place systems enabling it to provide complete and rapid information through secure communication channels in response to requests from the Financial Intelligence Unit or any other competent authority. These systems must ensure the full confidentiality of requests.
- (2) Under the conditions of Section 22(2) FM-GwG, concession holders may exchange information with each other.

Retention obligations

Section 50

Without prejudice to any other retention obligations under this Act, the concession holder shall keep:

1. Copies of the documents and information received that are necessary for the fulfilment of due diligence obligations towards gaming customers, including information obtained by electronic means for identification and relevant trust services in accordance with Regulation (EU) No 910/2014 as well as other secure remote or electronic identification procedures in accordance with Section 6(4) FM-GwG, for a period of five years after the termination of the business relationship with the gaming customer;
2. the transaction receipts and records required to identify transactions for a period of five years after the termination of the business relationship with the gaming customer.

Prohibition of disclosure

Section 51

The concession holder, its employees and persons associated with it must keep all measures already taken, current or intended in connection with Sections 46 and 47 secret from gaming customers and third parties. Excluded from this is, without prejudice to Section 20(3) FM-GwG,

1. the disclosure of information to the Financial Intelligence Unit, the provincial government, the district administrative authorities, other federal and provincial authorities, as well as the authorities of EU Member States, EEA contracting states, or third countries, to:
 - a) enable them to perform their duties properly,
 - b) not impede investigations, analyses, examinations and procedures by the competent authorities; and
 - c) not jeopardise the prevention, investigation and detection of money laundering and combating terrorism;
2. the referral of the gaming customer to the Financial Intelligence Unit as soon as the latter has been notified of a measure pursuant to Section 47(4) point 2, but only at the request of the gaming customer, or
3. informing the gaming customer of an order pursuant to Section 47(4) point 2, but only with the consent of the Financial Intelligence Unit.

Special provisions for concession holders who are part of a group

Section 52

Section 24 of the Financial Market Supervision Act (FM-GwG) shall apply mutatis mutandis to licence holders who form part of a group within the meaning of Section 2(11) of the FM-GwG, provided that the provincial government takes the place of the Financial Market Authority (FMA).

3. Main section

Supervision and sanctions

Responsibility

Section 53

- (1) The concession holder shall be subject to the supervision of the provincial government regarding compliance with the provisions of this Act and with ordinances, decisions, certificates, and orders issued on the basis thereof.
- (2) If this is in the interests of expediency, speed, simplicity, cost savings, or efficient enforcement, the provincial government may, in individual cases, entrust the local district administrative authority responsible for the place of intervention with the supervision pursuant to paragraph (1) and authorise it to order or carry out any necessary measures pursuant to Section 58 in its own name.
- (3) The provincial government may also use special supervisory bodies (Section 54) to carry out supervision in accordance with paragraph (1).
- (4) The provincial government shall ensure that the bodies entrusted with the exercise of supervision, including in matters of confidentiality, data protection, and standards for handling conflicts of interest, meet high standards of integrity, are suitably qualified, and operate to a high professional standard.
- (5) The district administrative authority is responsible for conducting administrative penal proceedings in accordance with Section 59 and Section 61.

Special supervisory bodies

Section 54

- (1) The provincial government may, by decision, appoint or recognise natural persons and legal persons under public or private law as supervisory bodies to assist it in monitoring compliance with the provisions of this Act.
- (2) Natural persons may be appointed as supervisory bodies only if they
 1. are authorised in their own right, and there are no other circumstances that could cast doubt on the proper performance of the tasks assigned,
 2. have no personal interest in the outcome of the measures they have taken,
 3. comply with high standards of integrity, including in matters of confidentiality, data protection and standards in handling conflicts of interest, as well as possess the necessary objectivity and impartiality;
 4. can demonstrate the necessary theoretical and practical knowledge in the field of gambling, electronics and machine technology; and
 5. ensure that work is carried out to a high professional standard.
- (3) Legal persons may be recognised as supervisory bodies only if they have appropriate human, administrative and technical resources and if internal organisational measures ensure compliance with the conditions set out in points 2 to 5 of paragraph (2).
- (4) The supervisory bodies are bound by the provincial government's instructions.
- (5) Appointment or recognition to or as a supervisory body shall be revoked if:
 1. one of the conditions for this has subsequently ceased to be met, or
 2. instructions have not been followed or the limits of the powers granted have been exceeded.
- (6) The provincial government shall publish an up-to-date list of appointed or recognised supervisory bodies on the Internet on the website of the office of the Salzburg Provincial Government responsible for business matters.

Powers and duties of bodies in the context of supervision

Section 55

- (1) The bodies of the provincial government, the special supervisory bodies, the bodies of the district administrative authorities, and the bodies of the public security service are entitled, at any time and without prior notice, for the purpose of carrying out supervision about compliance with the provisions of this Act, the ordinance, decisions and certificates issued on the basis thereof, and the proper implementation of measures ordered by the authorities, to the extent strictly necessary in each case:
 - 1.to enter land, buildings and means of transport during operating hours;
 - 2.to request all necessary information;
 - 3.to inspect all necessary documents such as decisions and certificates, business records, delivery and transport notes, invoices, advertising materials and records, and to produce evaluations and extracts, copies or duplicates thereof, even outside their place of storage;
 - 4.to check the gaming machines used, the programs used, and individual parts of the apparatus and programs, also outside the installation site;
 - 5.to inspect the concession holder's records and to produce or have produced analyses, extracts or copies thereof outside the place where they are kept; and
 - 6.to open data carriers (storage media, programs and other information carriers) of gaming machines and produce or have produced evaluations, extracts or copies thereof.
- (2) The exercise of the powers referred to in paragraph (1) may also be forcibly asserted if such activities are not tolerated.
- (3) The bodies referred to in paragraph (1) shall:
 - 1.document each official act and, in the event of a finding of deficiencies which could give rise to further administrative measures, and, upon request, draw up a copy and, in each case, hand over such a copy to the concession holder or a person commissioned by them;
 - 2.keep business and trade secrets, as well as the content of data entrusted to them or made accessible to them, confidential even after their function has ceased.

Obligations of the concession holder in the context of supervision

Section 56

The concession holder is required, with respect to the bodies of the provincial government, special supervisory bodies, the bodies of the district administrative authorities, as well as the bodies of the public security service,

- 1.to allow entry to land, buildings and means of transport at any time during operating hours for monitoring and conducting surveys and assessments;
- 2.to provide to same all necessary information, in particular to grant them access to all relevant information, both on-site and off-site, regarding the specific national and international risks associated with their gaming customers, products, and services;
- 3.to submit to same all necessary documents, such as decisions and certificates, business records, delivery and transport notes, invoices, advertising materials and records, and tolerate the production of evaluations or the making of extracts, copies or duplicates, even outside their place of storage;
- 4.to make available to same all necessary items, in particular gaming machines;
- 5.to enable same to conduct games of chance;
- 6.to grant to same unencrypted access to the data carriers (storage media, programs, and other information carriers) of gaming machines and to tolerate the production of evaluations, extracts, or copies thereof, even outside their place of storage;
- 7.to provide to same any other assistance, in particular to ensure that a person present fulfils all obligations in the context of an inspection.

Principles governing the exercise of supervision

Section 57

When exercising their supervisory powers under Section 55 and their powers under Section 58, the provincial government or, in the case of Section 53(2), the district administrative authorities must adopt a risk-based approach and may exercise the powers vested in them only to the extent necessary in each case and in the least intrusive manner appropriate to the purpose. They shall

1. analyse and assess the risks existing in Austria to which a concession holder is exposed, in particular with regard to money laundering and terrorist financing,
2. in terms of the frequency and intensity of checks conducted on-site and outside the premises of concession holders, be guided by their risk profile and the money risks which prevail in Austria in accordance with point 1,
3. reassess the profile of a concession holder about compliance or non-compliance with the provisions of this Act and the ordinances, notices, certificates or decisions adopted on the basis thereof, as well as about money laundering and terrorist financing at regular intervals and in the event of important events or developments at the management level or in business activities, and
4. take account of the latitude to which the concession holder is entitled and review, within reason, the risk assessments underlying this latitude as well as the suitability and implementation of the internal strategies, controls and procedures of the concession holder.

Restoration of the lawful state, fines

Section 58

- (1) If there is a well-founded suspicion of a violation of the provisions of this Act, of the ordinances, notices, certificates or decisions adopted on the basis thereof, or if such a violation can be assumed to be proven, the provincial government or, in the case of Section 53(2), the district administrative authority shall order the concession holder, in compliance with the principles of Section 57, to take the necessary and appropriate measures to restore the lawful state and shall determine a reasonable period of time for doing so. Such measures may include, in particular:
 1. ordering the concession holder or the person concerned to cease their practice and to refrain from repeating it;
 2. ordering the concession holder to amend or adapt the gaming regulations, the concept on effective measures to protect gaming customers, the strategies, control mechanisms and procedures for effectively mitigating and managing the risks of money laundering and terrorist financing, or other documents relevant to the performance of gaming operating, as well as technical or programming processes, in such a way as to ensure the proper exercise of the concession;
 3. shutting down or provisionally confiscating gaming machines or ordering gaming machines to be put into operation;
 4. the total or partial closure of a gaming salon;
 5. ordering that an act or a transaction or a plurality of similar acts or transactions be refrained from, temporarily postponed, or carried out only with the consent of the provincial government or of the Financial Intelligence Unit, if necessary, in accordance with its specific instructions;
 6. ordering the removal of a person, whose reliability (Section 4) is no longer assured, at least until their reliability is regained, from their previous position or function and their replacement with a reliable person, or the suspension of the exercise of all or certain rights associated with their position or function, if reliability is a prerequisite for holding the position or exercising the function;
 7. ordering the removal of a person from their function, in particular if they have been deprived of their function pursuant to Section 59(5) point 2 or prohibited from performing that function, or imposing a prohibition on a person from exercising rights associated with their function or position (Section 59(5) point 3).
- (2) In cases of imminent danger, the measures referred to in paragraph 1 may be ordered even without prior preliminary proceedings or carried out by the licence holder against reimbursement of costs. The use of direct orders and coercive measures by the authority is permissible. In these cases, the authority must order the measures subsequently by decision within two weeks at the latest.
- (3) When applying paragraphs 1 or 2, the provincial government and the district administrative authorities shall proceed with the utmost regard for the concession holder's rights. They shall apply the least intrusive means appropriate to the cause of the intervention and suitable for remedying an identified irregularity.
- (4) If, for legal or other reasons, an order pursuant to paragraph (1) or (2) cannot be issued to the concession holder itself, or if this is required for other reasons, an order may also be issued to:
 1. a member of the management level of the concession holder,
 2. a person controlling the concession holder, or
 3. other persons to whom the concession holder has outsourced functions or business activities.

- (5) Confiscated items must be kept in official custody. If official safekeeping proves difficult, the items shall be entrusted to a third party; however, they may also be left in the previous owner's possession, provided this does not jeopardise the purpose of the seizure. In such cases, the authority shall issue a prohibition on disposing of the items, specifying the necessary conditions and obligations regarding their use, maintenance, and safeguarding.
- (6) If the authority incurs costs as a result of a measure pursuant to paragraphs 1, 2, 3 or 4, these shall be charged to the concession holder.
- (7) Section 5(3) of the Insurance Contract Act (VVG) shall apply, provided that the amount of 60,000 euros replaces the amount specified therein.
- (8) Section 32 FM-GwG shall apply, mutatis mutandis, to the supervision of a concession holder in the context of the freedom of establishment and the freedom to provide services, with the proviso that:
 - 1.the provincial government replaces the Financial Market Authority,
 - 2.the concession holder replaces a banking or finance institution, and
 - 3.the reference to Section 58 of this Act replaces the reference to Section 31 (FM-GwG).

Penalty provision

Section 59

- (1) Insofar as the offence does not constitute an offence falling within the jurisdiction of the ordinary courts, does not constitute an administrative offence under the federal provisions on gambling, or is not punishable by a more severe penalty under other administrative criminal provisions, an administrative offence is committed by any person who:
 - 1.violates provisions of this Act or provisions in legal acts adopted on the basis thereof, unless there is an infringement pursuant to points 2 to 9;
 - 2.contrary to the provisions of Section 46(1), fails to inform the Financial Intelligence Unit without undue delay;
 - 3.contrary to Section 47(1), carries out a transaction, contrary to Section 47(3), carries out a transaction before the statement of the Financial Intelligence Unit or acts contrary to an order issued by the Financial Intelligence Unit pursuant to Section 47(4);
 - 4.fails to cooperate with the Financial Intelligence Unit or other authorities in matters relating to money laundering and combating terrorism in accordance with Section 48(1);
 - 5.acts contrary to the other provisions of Section 39 to Section 52;
 - 6.impedes the submission of a report of non-compliance via an internal or external whistleblowing system, or impedes notification to the Financial Intelligence Unit in accordance with Section 46(1) or (2), or impedes cooperation of the concession holder with the Financial Intelligence Unit or other authorities;
 - 7.puts persons under pressure pursuant to Section 73(1) or takes measures pursuant to Section 16 S.HSchG against such a person;
 - 8.knowingly communicates false information via an internal or external whistleblowing system, or to the Financial Intelligence Unit or another authority in accordance with Section 46(1) or (2).
- (2) Administrative offences pursuant to paragraph (1) shall be penalised by the district administrative authority, without prejudice to any other consequences, as follows:
 - 1.in the cases referred to in points 1, 6, 7 and 8 of paragraph (1), with a fine of not less than EUR 500 and not more than EUR 25,000 and, in the event of irrecoverability, with a custodial sentence as an alternative to a fine of up to five weeks;
 - 2.in the cases referred to in points 2, 3, 4 or 5 of paragraph (1)
 - a) with a fine of not less than €20,000 and not more than €50,000 and, in the event of non-payment, with a substitute custodial sentence of up to six weeks; or
 - b) in the case of particularly serious, repeated or systematic infringements, or a combination thereof, of the provisions of Section 39 to Section 47 and Section 50, Section 51 and Section 52, with a fine of not less than EUR 500,000 and not more than twice the proceeds generated as a result of the infringement, to the extent that these can be quantified, otherwise not more than EUR 1 million and, in the event of irrecoverability, with a custodial sentence as an alternative to a fine of up to six weeks.
- (3) Any such attempt is also punishable.
- (4) Gaming machines or individual parts thereof, the use of which is prohibited under the provisions of this Act or the ordinances, notices and certificates issued on the basis thereof, or items which enable

the unlawful exercise of the activity of a concession holder under the provisions of this Act or the ordinances, notices and certificates issued on the basis thereof, shall be confiscated and declared forfeit by the district administrative authority. Items declared forfeit shall be disposed of at the expense of the concession holder without reimbursement, to the extent that further exploitation is not possible. Any proceeds resulting from the exploitation shall be passed on to the concession holder after deduction of the transport, storage and exploitation costs.

- (5) In the event of repeated punishment pursuant to Section 59(2) point 1 or a punishment that has already been imposed once pursuant to Section 59(2) point 2, the district administrative authority shall, in the penal order, also
- 1.order that the person concerned cease their conduct and refrain from repeating it;
 - 2.order a temporary or permanent loss of function and/or impose a temporary or permanent ban on performing a function at the management level of the concession holder (Section 3 point 4) in the future, or
 - 3.prohibit the person concerned from exercising all or certain rights associated with their function for a limited period of time or permanently.

When choosing the measure to be applied in each individual case, the district administrative authority shall take into account the grounds for determining the penalty laid down in Section 60(2).

Special provisions for criminal proceedings

Section 60

- (1) The anti-money laundering officer (Section 6(3) point 7) is responsible under criminal law for compliance with Section 39 to Section 52.
- (2) In applying Section 74(2) point 2, the authority shall take into account the following grounds for determining the penalty, without prejudice to Section 19 of the Administrative Penal Code (VStG):
 - 1.the seriousness and duration of the infringement;
 - 2.the degree of fault of the natural or legal person held liable;
 - 3.the financial capacity of the natural or legal person held liable, as derived, for example, from the total turnover of the legal person held liable or the annual income of the natural person held liable;
 - 4.the proceeds generated by the natural or legal person held liable for the infringement, provided that these can be quantified;
 - 5.the losses incurred by third parties as a result of the infringement, provided that these can be quantified;
 - 6.the willingness of the natural or legal person held responsible to cooperate with the competent authorities; and
 - 7.final judicial or administrative penalties imposed on the natural person held liable at the time of the decision on the penalty.
- (3) If there are indications that suggest an entry in a criminal record of another Member State, the provincial government shall request the Provincial Police Directorate of Vienna to obtain criminal record information from the Member State(s) concerned.
- (4) In the case of administrative offences pursuant to Section 59(1) points 2, 3, 4 and 5, a period of three years shall apply instead for the limitation period for proceedings (Section 31(1) VStG). The limitation period for criminal liability (Section 31(2) VStG) in these cases is five years.
- (5) Section 33a of the Administrative Offences Act does not apply to any offences under this Act.
- (6) Financial penalties under this Act accrue to the province of Salzburg for the purposes of player protection and gambling addiction prevention.

Criminal liability of the concession holder

Section 61

- (1) For the purposes of the following provisions, the following definitions apply:
 - 1.Decision-maker:
 - a)anyone who, as managing director, member of the board of directors or authorised signatory, or based on organisational or legal powers of representation, is entitled comparably to represent the concession holder externally,

- b) any member of the Supervisory Board or anyone who otherwise exercises powers of control in a managerial position, such as the anti-money laundering officer, or
 - c) anyone who otherwise exercises significant influence over the management of the concession holder.
2. Infringement: any infringement of the provisions of this Act or of legal acts adopted on the basis thereof which is punishable under Section 59(1) and which:
- a) was committed for the benefit of the concession holder; or
 - b) have been breached by the obligations incumbent upon the concession holder.
- (2) A concession holder is responsible for:
- 1. for infringements committed by a decision-maker when the decision-maker, as such, committed the offence unlawfully and culpably, and
 - 2. for infringements by employees, if their commission was made possible or substantially facilitated by decision-makers having disregarded the due and reasonable care required by the circumstances, in particular by failing to take essential technical, organisational or personnel measures to prevent such acts.

The responsibility of the concession holder for an infringement and the criminal liability of decision-makers or employees for the same infringement are not mutually exclusive.

- (3) If a licence holder is responsible for an offence, a fine in the amount specified in Section 59(2) shall be imposed on them in accordance with the nature of the offence; a substitute custodial sentence shall not be imposed. Section 60(2) and (3) shall apply, *mutatis mutandis*, provided that final penalties of the concession holder in accordance with Section 61 or a comparable provision of federal or provincial law must also be taken into account when determining the penalty at the time the penalty is issued.
- (4) Where the rights and liabilities of a concession holder are transferred to another legal person by way of universal succession, the legal consequences provided for in paragraph (3) shall apply to the legal successor. Legal consequences imposed on the legal predecessor also apply to the legal successor. Universal succession is to be equated with individual succession if essentially the same ownership structure of the concession holder exists and the operation or activity is essentially continued. Where there is more than one legal successor, a fine imposed on the legal predecessor may be enforced against any legal successor. If the legal predecessor has been served effectively, the documents served shall also be deemed to have been served *vis-à-vis* the legal successor.
- (5) In the event of repeated punishment of the concession holder pursuant to Section 59(2) point 1 or of a one-time punishment of the concession holder pursuant to Section 59(2) point 2, the district administrative authority shall, in the penal order, order the concession holder to:
- 1. take all necessary measures to ensure that the decision-maker ceases their conduct and refrains from repeating it;
 - 2. temporarily or permanently remove the employee or decision-maker from their function and/or prohibit the employee or decision-maker from being temporarily or permanently entrusted with a function at the management level (3 point 4); or
 - 3. prohibit the employee or decision-maker from exercising any or all of the rights associated with their function, whether temporarily or permanently.

When choosing the measure to be applied in each individual case, the district administrative authority shall take into account the grounds for determining the penalty laid down in Section 60(2).

- (6) The provisions of the Administrative Penalties Act 1991, except Section 33a VStG, shall apply to proceedings for establishing the liability of the licence holder, insofar as these are not exclusively applicable to natural persons and nothing to the contrary arises from the following provisions:
- 1. The authority's jurisdiction to prosecute the natural person suspected of an infringement also establishes its jurisdiction for the proceedings against the accused concession holder.
 - 2. Documents served on the accused concession holder shall be made to a member of the body appointed to represent it externally. If all members of the body appointed to represent the concession holder externally are themselves suspected of having committed the offence, the authority shall appoint an authorised representative to serve documents *ex officio* (Section 9 of the Service of Documents Act). The appointment of the agent for service shall end with the intervention of a representative of the concession holder *vis-à-vis* the authority.
 - 3. The parties to the proceedings are the concession holder and the natural person suspected of the infringement.

4. In the case of administrative offences pursuant to Section 59(1) points 2, 3, 4 and 5, a period of three years shall apply instead for the limitation period for proceedings (Section 31(1) VStG). The limitation period for criminal liability (Section 31(2) VStG) in these cases is five years.
5. Financial penalties under this Act accrue to the province of Salzburg for the purposes of player protection and gambling addiction prevention.

Publication of legal consequences

Section 62

- (1) The provincial government shall publish, on the website of the office of the Salzburg Provincial Government responsible for business matters:
 1. any final decision ordering or implementing a measure pursuant to Section 58, as well as any final declaration of forfeiture pursuant to Section 59(4), where such measures are related to the prevention of money laundering and terrorist financing; and
 2. any final punishment of a natural person or a concession holder under Section 59(2) point 2 (b), including any ancillary penalties pursuant to Section 59(5) or Section 61(5), as well as
 3. any final withdrawal of the concession pursuant to Section 12, point 2, if the disregarded order to restore the legal state was related to the prevention of money laundering and terrorist financing.
- (2) In any event, the publication referred to in paragraph (1) shall contain:
 1. The nature and essence of the infringement on which the decision or penalty is based; and
 2. the identity of the persons responsible, subject to an assessment pursuant to paragraph (4).
- (3) The publication referred to in paragraph (1) shall not contain:
 1. the amount of a fine imposed, or data on the family, income and assets of the responsible person;
 2. personal data of persons other than those responsible, even if they have been consulted in the proceedings (witnesses, informants, experts, etc.);
 3. data capable of revealing a trade or business secret;
 4. data that allow conclusions to be drawn about the financial or economic circumstances of the concession holder, its (market) strategies and its position in the market of gambling providers.
- (4) Where, following a case-by-case proportionality assessment, the authority considers the publication of the identity or personal data of the responsible person to be disproportionate or where the publication of those data jeopardises the stability of financial markets or ongoing investigations, the authority shall:
 1. hold off on the publication until the reasons preventing it have ceased to exist,
 2. to publish the measure or decision on an anonymous basis, provided that this ensures the effective protection of the personal data concerned; if publication on an anonymous basis is ordered, the publication of the relevant personal data may be deferred for a reasonable period in accordance with paragraph 2(2), if it can be assumed that the grounds for anonymous publication will cease to apply within that period, or
 3. refrain from publishing the decision or punishment altogether if, despite a postponement of publication or publication on an anonymous basis,
 - a) the stability of the financial market is jeopardised; or
 - b) publication is disproportionate in the case of minor measures.
- (5) The provincial government shall keep any publication referred to in paragraph (1) available for a period of five years from the date on which it is first made available. Personal data may only be included in publications pursuant to paragraph (1) for as long as is required by the applicable data protection regulations.

4. Main section

Cooperation between the authorities

Cooperation between the provincial government, the district administrative authorities and other authorities

Section 63

- (1) If, when implementing this Act, the provincial government or the district administrative authorities discover facts which suggest a violation of provisions of this Act, ordinance, notices, certificates or decisions adopted on the basis thereof, or which could be related to money laundering or terrorist financing, they shall immediately notify:
 - 1.the Federal Minister of Finance,
 - 2.the Austrian Tax Authority,
 - 3.the Financial Intelligence Unit and
 - 4.the competent law enforcement authorities.
- (2) As a contribution to the preparation of the national risk analysis (Section 3 of the FM-GwG) and for the purpose of verifying the effectiveness of the national anti-money laundering or terrorist financing systems, the provincial government must cooperate fully with the coordination body in accordance with Section 3(1) of the FM-GwG and maintain comprehensive statistics on factors relevant to the effectiveness of such systems and provide same with all necessary information for the preparation of the national risk analysis on request, at least once a year. To this end, the provincial government shall collect on an annual basis:
 - 1.Data measuring the size and importance of the sector of provincial gaming operations with gaming machines, including the number of authorisations for gaming salons granted in the Province of Salzburg and approvals for gaming machines;
 - 2.data measuring reports of suspicion, supervisory measures and penalties pursuant to Section 59(2) point 2, including the number of reports of suspicion submitted to the Financial Intelligence Unit (paragraph (1)), the measures taken subsequently, the number of cases investigated and the number of persons prosecuted; and
 - 3.data on the staff assigned to the authorities responsible for supervising anti-money laundering and terrorist financing.
- (3) The Financial Intelligence Unit shall respond to requests for information from the provincial government and the district administrative authorities in connection with money laundering and terrorist financing, unless:
 - 1.there are objective reasons to believe that the provision of information by the Financial Intelligence Unit would hurt ongoing investigations or analyses;
 - 2.the disclosure of information is clearly disproportionate to the interests of a natural or legal person;
 - or
 - 3.the information requested is irrelevant to the purpose pursued.The Financial Intelligence Unit shall decide on the scope and content of the response.
- (4) The provincial government and the district administrative authorities shall inform the Financial Intelligence Unit of:
 - 1.the use of the information provided by the Financial Intelligence Unit;
 - 2.the results of any measures taken based on that information.
- (5) The provincial government and the district administrative authorities shall cooperate closely and fully with the Federal Minister of Finance, the Austrian Tax Office, the Financial Intelligence Unit, other federal or provincial authorities, as well as with the authorities of EU Member States, EEA Contracting States or third countries in the performance of the tasks assigned to them, and shall coordinate and proceed in a coordinated manner with them in the case of cross-border cases. Section 25(5) to (8) of the FM-GwG shall apply, mutatis mutandis, with the provincial government taking the place of the Financial Market Authority.
- (6) The provincial government and the district administrative authorities may not refuse a request for information exchange or mutual assistance on any of the following grounds:
 - 1.in the opinion of the provincial government or the district administrative authority, the request also affects tax matters;

2. the person from whom this information originates is subject to confidentiality obligations or is obligated to maintain confidentiality, except in cases where the information to which the request relates is protected by a right to refuse to testify or where a duty of confidentiality applies to notaries, lawyers, defence lawyers in criminal matters, auditors, accountants, tax advisers, trustees or other legal professions, provided that a duty of confidentiality is prescribed by law;
 3. an investigation, inquiry, or proceeding is pending in Austria, unless the investigation, inquiry or proceeding would be affected by the exchange of information or mutual assistance;
 4. the nature and position of the requesting competent authority differ from those of the provincial government or the district administrative authorities.
- (7) The provincial government and the district administrative authorities are entitled to inspect the register of beneficial owners in accordance with Section 12 of the WiEReg as part of their supervision of the concession holders and for the purposes of initiating and conducting administrative criminal proceedings.
 - (8) The district administrative authorities must inform the provincial government without delay of:
 1. any final decision ordering or implementing a measure pursuant to Section 58, as well as any final declaration of forfeiture pursuant to Section 59(4),
 2. any final punishment of a natural person or a concession holder, including any ancillary penalties pursuant to Section 59(5) or Section 61(5).
 - (9) Without prejudice to the Federal Minister of Finance's notification obligations arising from being a party having legal standing (Section 64(2)), the provincial government must continuously provide the Federal Minister of Finance with a list of all approved gaming machines, indicating their respective locations and the concession holder, in electronic form.

Federal Minister of Finance as a party having legal standing

Section 64

- (1) The Federal Minister of Finance is entitled to submit applications to the provincial government in all matters under this Act.
- (2) The Federal Minister of Finance shall be a party having legal standing in all proceedings under this Act.
- (3) The Federal Minister of Finance is entitled to lodge a complaint with the Regional Administrative Court (Article 132(4) Federal Constitutional Act (B-VG)) and to appeal against findings and decisions of the Regional Administrative Court to the Supreme Administrative Court (Article 133(8) B-VG).

Participation of bodies of the Federal Police

Section 65

- (1) The bodies of the public security service shall participate in the implementation of Section 59(1) points 1 to 5 by means of
 1. preventive measures against imminent administrative offences and
 2. measures necessary for the implementation or execution of administrative penalty procedures.
- (2) Where other appropriate bodies are available to the competent authority, the authority shall first make use of those bodies. The authority shall inform the Federal Police if, in accordance with paragraph (1), its intervention is to be expected without a special mandate. Upon receipt of the communication, the rights and obligations of the bodies of the public security service pursuant to paragraph (1) shall cease to apply.
- (3) The bodies of the public security service shall assist the authorities and bodies responsible under this Provincial Act, upon their request, to ensure the exercise of the powers pursuant to Sections 55, 56, and 58 within the scope of their lawful activities.

5. Main section

Gambling levies to the Province

Amount of the surcharge on the federal gaming machine levy

Section 66

For gaming on slot machines in gaming arcades, a surcharge amounting to 150% of the revenue attributable to the Federal State of Salzburg from the federal basic levy (Federal Slot Machine Levy; Section 57(4) GSpG) shall be levied.

Sharing of levy revenue

Section 67

- (1) The revenue from the surcharge referred to in Section 66 shall be distributed between the Province and the municipalities at a ratio of 40: 60.
- (2) The shares attributable to the municipalities are allocated based on the local proceeds generated by each municipality.
- (3) The Province shall transfer the shares to the municipalities every quarter, namely on 15 March, 15 June, 15 September and 15 December, in accordance with their local proceeds pursuant to paragraph (2).

6. Main section

Final provisions

Ordinances of the provincial government

Section 68

- (1) The provincial government may, insofar as it is necessary
 - 1.in order to achieve the objectives set out in Section 1(2),
 - 2.to monitor compliance with the provisions of this Act, the regulations, decisions, certificates and orders issued on the basis thereof, or
 - 3.in order to transpose or implement the legal acts of the European Union referred to in Section 76
 4. or
 - 5.in the interest of expediency, speed and simplicity of the procedures to be carried out under this Act, in particular with a view to the possibilities of electronic correspondence and electronic data processing,

adopt more detailed provisions by ordinance.

- (2) Ordinances may concern:
 - 1.the form and content of the application documents referred to in Section 7, Section 15 and Section 22, and the modalities of their submission, such as the type of technical transmission, restriction to certain file sizes or formats, etc.;
 - 2.more detailed content of the framework gaming conditions (Section 6(3) point 9), the visitor and gaming rules (Section 29) and the information for gaming customers (Section 34(2) point 4), their presentation on the Internet (Section 34(2)) and their external form, graphic design or presentation of the content;
 - 3.the detailed content of the concepts in accordance with Section 6(3)(10) and (11);
 - 4.the professional suitability of Supervisory Board members (Section 6(3) point 5), of managing directors (Section 6(3) point 6), of the anti-money laundering officer (Section 6(3) point 7) and of general managers (Section 14(1) point 3);
 - 6.requirements or prohibitions related to advertising and PR activities of concession holders;
 - 8.more detailed provisions on the issuing of a gaming customer card and its content;
 - 9.the structure, content and key focus areas, as well as the manner in which prevention training and further training measures, and counselling and assessment interviews are to be conducted; the intervals at which these are to be carried out or repeated, and the parameters governing when they must be carried out or repeated; and the identification of suitable facilities for this purpose;

10. the establishment and application of certain due diligence obligations by the concession holder to prevent the use of the activities of concession holders for money laundering and terrorist financing.

Special authorisation of the provincial government on the occasion of epidemics, exceptional events or crisis developments

Section 69

- (1) The provincial government may, by ordinance, adopt provisions derogating from this Act for limited periods during which epidemics, exceptional events or crisis developments affect the ability of concession holders and/or authorities to function, or the communication between third parties and authorities and/or between authorities. These provisions may concern:
 1. the establishment of measures allowing the concession holder to continue to exercise their rights and obligations despite their limited functionality or, where that is not possible, the suspension of certain rights and/or obligations of the concession holder;
 2. the suspension of obligations incumbent on the provincial government;
 3. the suspension of time limits or the extension of time limits; or
 4. the performance of certain official acts by means of a video conference or telephone conference.
- (2) Ordinances pursuant to paragraph (1) may, if publication in the Provincial Law Gazette is not possible quickly enough, be notified by publication on the website of the office of the Salzburg Provincial Government responsible for business matters and enter into force on the date of publication in accordance with Section 6(2) of the Provincial Act on Official Publication.

Processing of personal data

Section 70

- (1) The provincial government and the district administrative authorities are authorised, unless special authorisations exist, to process the following personal data, which they have obtained in the implementation of this Act or which have been communicated to them by federal bodies, other provinces, EU Member States, EEA Contracting States or third countries, for the purposes set out in paragraph (3), insofar as these data are necessary for the performance of the tasks incumbent on them under this Act:
 1. data relating to the members of the Supervisory Board of the concession holder, any person authorised to represent the concession holder externally, the beneficial owner with a controlling influence, the managing directors, the anti-money laundering officer, the operations manager, persons appointed as responsible agents pursuant to Section 9(2) or (3) VStG, members of management (Section 3 point 4) or decision-makers (Section 61(1) point 1), as well as employees (Section 3 point 13) and persons associated with the concession holder (Section 3 point 21):
 - a) name, former names, gender, date of birth, nationality;
 - b) language skills;
 - c) address, telephone numbers, email addresses, fax numbers;
 - d) sector-specific personal identifier, social security number, central register number;
 - e) the legal status of the data relating to the business establishment;
 - f) penalties or measures within the meaning of section 4, as well as measures directed against the person concerned within the meaning of section 58, section 59(5) or section 61(5);
 - g) training-related data and data relating to the performance of the respective function, insofar as these are related to the requirements of Section 6(3) or Section 14(1)(3);
 - h) Position within the licence holder's company, corporate relationships, powers of representation, areas of control and influence, and scope of appointments pursuant to Section 9(2) and (3) of the VStG; function;
 2. data relating to gaming customers and their trustees:
 - a) name, gender, date of birth, nationality, contact details;
 - b) Data of the official photo ID, data of the gaming customer card;
 - c) Data on games played (date and time, terminal serial number, stake, winnings, etc.);
 - d) data on barring (self-exclusion or third-party exclusion, activation, cancellation, credit check information, suspicions or indications to suggest barring, reasons for the cancellation of a barring);
 3. data relating to beneficial owners pursuant to Section 2 WiEReg;

- a) name and address details of the legal entity, registration number and register of the legal entity;
 - b) legal form and information on the duration of the legal entity's existence;
 - c) ÖNACE code for the main activities of the legal entity, insofar as this has been determined in accordance with Section 21 of the Federal Statistics Act 2000;
 - d) the following information on direct beneficial owners: first name and surname; date of birth; nationality; place of birth, place of residence; nature and extent of the beneficial interest; where available, a statement that a beneficial owner has died;
 - e) the following information on all indirect beneficial owners: first name and surname; date of birth; nationality; place of birth; place of residence; details of the respective ultimate legal entities, where available; nature and extent of the economic interest; where available, a statement that a beneficial owner has died;
 - f) the date of the last notification and whether an exemption from the notification obligation pursuant to Section 6 WiEReG applies;
 - g) the fact that there is an active endorsement pursuant to Section 11(4) and Section 13(3) WiEReG;
 - h) whether and from what source the data were taken over by Statistics Austria and, in the case of reported data, an indication that they are data reported by the legal entity;
 - i) the data from the extended extract from the register of beneficial owners (Section 9(5) WiEReG).
- (2) To assess the reliability of a natural person, the provincial government is authorised to obtain criminal record information pursuant to Section 9(1) of the Criminal Records Act 1968 and information from the Financial Offences Register pursuant to Section 194d(2) of the Financial Offences Act from the competent authorities and information from the administrative criminal authorities.
- (3) The data referred to in paragraph (1) may only be processed for the following purposes:
- 1. to decide on the granting of the authorisations and approvals required by this Act;
 - 2. to supervise licence holders and to take the associated administrative measures;
 - 3. for anonymised evaluation exclusively for statistical, planning and controlling purposes within the meaning of Section 46(1) of the Data Privacy Act (DSG 2000);
 - 4. to prevent the use of the activities of concession holders for money laundering and terrorist financing, and
 - 5. to penalise infringements of the provisions of this Act.
- (4) Concession holders shall notify the provincial government of the data relating to them in accordance with paragraph (1) upon request and shall notify any changes to data in accordance with paragraph (1). The transmission can also take place by means of automation-supported data transmission or by the transfer of data carriers.
- (5) Where comprehensive transfer of data is not provided for in law, a transfer of individual data in accordance with paragraph (1) to bodies of the European Union, central government, the provinces and the courts is permitted only upon their justified request and to the extent that these data are required for the performance of the tasks assigned by law to the recipients.
- (6) If the data is inaccurate, it must be corrected or deleted immediately. Processed data shall, in any case, be deleted if they are no longer needed to achieve the objective for which they were processed and do not need to be retained for other reasons, such as requirements of the archives legislation. For data that still need to be available for purposes under (3)(3), the personal link should be entirely removed as soon as the purpose for which they were processed has been achieved.
- (7) To protect the confidentiality interests of the data subjects in the use of personal data, the following measures must in any case be taken in accordance with the protection of the data and the confidentiality interests of the data subject:
- 1. protecting data against unauthorised access;
 - 2. restricting the right of access of office holders only to certain data or types of data in accordance with the division of responsibilities defined within the authority;
 - 3. Restriction of access to data relating to a specific subject area only;
 - 4. logging of access to data;
 - 5. encrypting data in transit over public networks.

- (8) To prevent or prosecute money laundering or terrorist financing, the Financial Intelligence Unit is authorised to process the data transmitted to it, together with data it has processed or may process, in implementation of federal or other provincial laws. The data shall be deleted as soon as they are no longer needed for the performance of the tasks, but no later than five years.
- (9) Personal data processed for the purposes of implementing this Act shall be deemed to be processed in the general public interest within the meaning of Article 23(1)(e) of the General Data Protection Regulation. About the processing of these data, there is no obligation to provide information pursuant to Articles 13 and 14 of the General Data Protection Regulation, no right to restriction of processing pursuant to Article 18 of the General Data Protection Regulation, and no right to object pursuant to Article 21 of the General Data Protection Regulation. Those affected shall be informed suitably.
- (10) Insofar as the personal is processed for statistical purposes, the data subject does not have the rights pursuant to Articles 15, 16, 18, and 21 of the General Data Protection Regulation.

Delivery by dispatch

Section 71

Participants in proceedings who do not have a delivery office in Austria and who do not have a delivery agent in Austria may:

1. have documents served on them without proof of service by sending the documents to a service address known to the authority. A document sent by post is deemed to have been delivered two weeks after handover to the delivery service; or
2. the service can be made by notice on the official notice board of the authority if the authority does not know a service address. Service shall be deemed to have been effected if two weeks have elapsed since the publication on the official bulletin board of the authority.

External whistleblowing system

Section 72

- (1) The tasks of the external reporting office for reporting information within the meaning of § 37(1) points 1 to 3 are incumbent on the Landes-Europabüro Salzburg. The Landes-Europabüro Salzburg shall carry out these tasks, applying mutatis mutandis Section 5, Section 6, Section 10 to Section 14 and Section 20 of the S.HSchG.
- (2) The Landes-Europabüro Salzburg shall, without prejudice to its obligation under Section 13(1) S.HSchG, immediately notify information received to:
 1. the provincial government
 2. the Austrian tax office; and
 3. the Financial Market Authority and the Financial Intelligence Unit, where the information suggests a link to money laundering or terrorist financing.
- (3) Notwithstanding Sections 73 and 74, the applicable provisions shall apply to reports to be submitted in accordance with federal regulations, in particular via the reporting system established pursuant to Section 40(2) and (3) of the FM-GwG or via the reporting system of the Austrian Tax Authority.

Protection of information providers and whistleblowers

Section 73

- (1) With respect to the protection of
 1. information providers in accordance with Section 46(1) or (2),
 2. persons who, in accordance with Section 37 or Section 72, have provided information within the meaning of Section 37(1) points 1, 2 or 3, via the system set up in accordance with Section 40(2) and (3) of the FM-GwG or via the reporting system of the Austrian Tax Office,
 3. persons assisting the persons referred to in points 1 or 2 in providing information or whistleblowing in a professional context,
 4. persons in the vicinity of the persons referred to in points 1 or 2 who, without supporting the provision of information or whistleblowing, may be affected by adverse consequences of the provision of information or whistleblowing, such as reprisals, and
 5. legal persons owned by the person providing the information or the whistleblower, or for which the person providing the information works, or with which they are otherwise associated in a professional context,

Section 15, Section 16 and Section 17 S.HSchG shall apply, mutatis mutandis.

- (2) To protect information providers pursuant to paragraph (1) point 1 or persons pursuant to paragraph (1) point 2 from threats, retaliation, hostility or adverse or discriminatory measures in the employment relationship, the provincial government shall:
1. inform and advise the information provider or whistleblower comprehensively on the legal remedies and procedures available under federal or provincial law to protect against threats, retaliation, hostility or adverse or discriminatory measures in the employment relationship, including the procedures for claiming financial compensation;
 2. provide effective support to the information provider or whistleblower vis-à-vis other relevant authorities involved in their protection against discrimination; and
 3. confirm, where applicable in employment disputes, that the person concerned acts or has acted as an information provider.

The provincial government may also participate in a system set up in accordance with Section 40(4) FM-GwG.

Exclusion of claims for damages

§ 74

The concession holder, its employees and persons associated with it, as well as persons pursuant to Section 73(1) points 1 to 3, may not be held liable for the consequences of providing information to the Financial Intelligence Unit pursuant to Section 46, the (non-)execution of a transaction pursuant to Section 47, the disclosure of information in the context of the cooperation of the concession holder with authorities pursuant to Section 48(1) or Section 51, the reporting of information pursuant to Section 37(1) points 1 to 3 via an internal or external whistleblowing system (Section 37 or Section 72), via a whistleblowing system set up pursuant to Section 40(2) and (3) FM-GwG, or via a whistleblowing system of the Austrian Tax Office, or a disclosure of information pursuant to Section 15 S.HSchG, if:

1. they have acted in negligent ignorance of the fact that the suspicion of money laundering or terrorist financing or an infringement of the provisions of this Act was false; or
2. they had reasonable grounds to believe that this was necessary to detect or prevent money laundering or terrorist financing or any infringement of the provisions of this Act.

References to federal law

§ 75

Unless expressly stipulated otherwise, references to federal law in this Act are references to the most recently cited version:

1. Temporary Employment Act – AÜG, Federal Law Gazette No. 196/1988; Federal Law Gazette I No. 11/2004;
2. Automated Gambling Ordinance, BGBl II No 69/2012; BGBl II No 174/2017;
3. Banking Act — BWG, BGBl. No 532/1993; BGBl. I No 6/2025;
4. Accounting Act 2014 — BiBuG 2014, Federal Law Gazette I No 191/2013; Federal Law Gazette I No 150/2024;
5. Federal Fiscal Code [Bundesabgabenordnung – BAO], Federal Law Gazette 194/1961; Federal Law Gazette I No 113/2024;
6. Financial Market Money Laundering Act – FM-GwG, Federal Law Gazette I No. 118/2016; Federal Law Gazette I No. 151/2024;
7. Financial Offences Act – FinStrG, Federal Law Gazette No. 129/1958; Federal Law Gazette I No. 9/2025;
8. 1994 Trade, Commerce and Industry Regulation Act [GewO] 1994, Federal Law Gazette No 194/1994; Federal Law Gazette I No 150/2024;
9. Gambling Act [Glücksspielgesetz – GSpG], Federal Law Gazette No 620/1989; Federal Law Gazette I No 151/2024;
10. Home Work Act 1960, Federal Law Gazette No. 106/1961; Federal Law Gazette I No. 110/2024;
11. Whistleblower Protection Act – HSchG, BGBl. I No 6/2023; BGBl. I No 111/2024;
12. Criminal Code – StGB, Federal Law Gazette No. 60/1974; Federal Law Gazette I No. 135/2023;
13. Criminal Records Act 1968, BGBl. No 277/1968; BGBl. I No 223/2022;
14. Code of Criminal Procedure 1975 — StPO, BGBl. No 631/1975; BGBl. I No 157/2024;
15. Telecommunications Act 2021 – TKG 2021, Federal Law Gazette I No. 190/2021; Federal Law Gazette I No. 75/2024;

- 16. 1972 Redemption Act, BGBl. No 68/1972; BGBl. I No 148/2021;
- 17. Beneficial Owners Register Act – WiEReG, Federal Law Gazette I No. 136/2017; Federal Law Gazette I No. 151/2024;
- 18. Wirtschaftstreuhandberufsgesetz 2017 — WTBG 2017, Federal Law Gazette I No 137/2017; Federal Law Gazette I No 150/2024;
- 19. Service of Documents Act – ZustG, Federal Law Gazette No 200/1982; Federal Law Gazette I No 205/2022.

Transposition notice, references to European Union law and notification under the Single Market Transparency Directive

§ 76

- (1) This Act is intended to transpose the following Directives:

- 1. Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ L 141, 5 June 2015), as amended by Directive (EU) 2023/1113 of the European Parliament and of the Council of 31 May 2023 on the reporting of information on money transfers and transfers of certain crypto-assets and amending Directive (EU) 2015/849 (OJ No L 150 of 9 June 2023);
- 2. Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019.

- (2) This Act refers to

- 1. 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 August 2014;
- 2. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons about the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), OJ L 119, 4 May 2016.

Information procedure note

§ 77

In preparing this Act, the procedure was based on Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 on a notification procedure in the field of technical regulations and rules on information society services (OJ No L 241/1 of 17 September 2015) under notification number 2025/0060/AT.

Entry into force

§ 78

This Act shall enter into force on 1. January 2026.

Pallauf

Edtstadler