D r a f t

# Act of ................. on the implementation of gaming operations with gaming machines in gaming salons in the Province of Salzburg (Salzburger Glücksspielautomatengesetz 2026 – Salzburg Gaming Machine Act 2026, S. GSpAutG 2026)

The Salzburg Parliament has hereby decided as follows:

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## Main section 1

## Gaming operations with gaming machines

## Section 1

## General provisions

### Scope of application and objectives

### § 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 over concession 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.

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

### § 2

(1) Gaming operations: games of chance arranged, organised, offered or made available by an operator (§ 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 in the event that a certain game outcome occurs (winnings); and
3. the operations are not item-based gaming operations within the meaning of § 4(3) of the GSpG.

(2) A game of chance within the meaning of this Act is a game in which the decision on the outcome of the game depends exclusively or primarily 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, which is used exclusively for the implementation of gaming operations with gaming machines.

### Further definitions

### § 3

For the purposes of 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 § 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 § 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 L 141, 5.6.2015), as last amended by Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018 amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing and amending Directives 2009/138/EC and 2013/36/EU (OJ L 156, 19.6.2018).
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 persons designated by law, statutes or articles of association to manage business and to represent the concession holder externally;

11. concession: the authorisation to implement gaming operations with gaming machines;
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) on the basis of an employment, service, teaching or other training relationship,
    b) on the basis of a relationship governed by the Home Working Act 1960 or a quasi-employment relationship, or
    c) as a hired-out worker (§ 3(4) of the Temporary Employment Act – AÜG)

    provides work or services to the concession holder;
14. politically exposed person and person from their environment:
    a) a natural person who
        - performs a function listed in § 2 point 6 of the Financial Market Anti-Money Laundering Act (FM-GwG) or holds a public office listed in § 2 point 6 of the FM-GwG, with the exception of middle-ranking or lower-ranking functionaries or public officials,
        - 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 § 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 § 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 provision or collection of financial resources, by any means, directly or indirectly, with the intention that they be used, in whole or in part, to commit any of the following offences:
    a) terrorist organisation pursuant to § 278b of the Criminal Code;
    b) terrorist offences pursuant to § 278c of the Criminal Code;
    c) terrorist financing pursuant to § 278d of the Criminal Code;
    d) training for terrorist purposes pursuant to § 278e of the Criminal Code;
    e) incitement to commit a terrorist offence pursuant to § 278f of the Criminal Code;
    f) aggravated theft pursuant to § 128 of the Criminal Code with the aim of committing a terrorist offence pursuant to § 278c of the Criminal Code;
    g) extortion pursuant to § 144 of the Criminal Code or aggravated extortion pursuant to § 145 of the Criminal Code with the aim of committing a terrorist offence pursuant to § 278c of the Criminal Code;
    h) falsification of documents pursuant to § 223 of the Criminal Code or falsification of specially protected documents pursuant to § 224 of the Criminal Code with the aim of committing a terrorist offence pursuant to § 278c of the Criminal Code or participating in a terrorist organisation pursuant to § 278b(2) 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 § 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 purposes of 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 purposes of 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 § 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 a relationship as employees (point 13), regardless of whether they have subsequently become employees.

**Reliability**

**§ 4**

(1) The requisite reliability is not present if the person concerned:

1. has been sentenced by an ordinary court to a custodial sentence of more than three months or a fine of more than 180 daily rate fines, and the conviction has neither been expunged nor is subject to the restriction of information from the criminal record (§ 6 of the Expungement Act 1972); in the case of fines not measured in daily rates, the custodial sentence as an alternative to payment of the fine shall apply; where a person is sentenced to both a custodial sentence and a fine, the custodial sentence and the custodial sentence as an alternative to payment of the fine shall be added together, with one month being equal to thirty days;
2. has been sentenced by an Austrian court under § 153d of the StGB (‘Fraudulent registration for social security or the construction workers’ holiday and severance fund’), § 153e of the StGB (‘Organised undeclared work’), § 156 of the StGB (‘Fraudulent bankruptcy’), § 157 of the StGB (‘Damage to third-party creditors’), § 158 of the StGB (‘Favouring a creditor’), § 159 of the StGB (‘Grossly negligent harm to creditors’ interests’), § 165 of the StGB (‘Money laundering’), § 168 of the StGB (‘Gambling’), § 168a of the StGB (‘Chain or pyramid schemes’), § 168b of the StGB (‘Competition-restrictive agreements in procurement procedures’), § 278a of the StGB (‘Criminal organisation’), § 278b of the StGB (‘Terrorist organisation’), § 278c of the StGB (‘Terrorist offences’) or § 278d of the StGB (‘Terrorist financing’) and the conviction has not been expunged;
3. has been sentenced by a financial criminal authority for the financial offence of smuggling, the evasion of import or export duties, the handling of goods on which duty has been evaded pursuant to § 37(1)(a) of the Financial Offences Act, the evasion of monopoly revenues, the deliberate encroachment on a State monopoly right or the handling of goods on which monopoly revenues have been evaded pursuant to § 46(1)(a) of the Financial Offences Act, and a fine of more than EUR 726 has been imposed on him for such a financial offence or, in addition to a fine, a custodial sentence, and if less than five years have elapsed since the sentencing;
4. has been repeatedly sentenced by an Austrian authority or administrative court for violations of the provisions of this Act, gambling or betting law provisions of another federal province, or provisions of the Gambling Act, or has been sentenced once for a serious violation of these provisions; serious violations are penalties pursuant to § 59(1) points 2, 3, 4 and 5, § 34(1) points 1, 3, 13, 14, 15 and 16 of the Salzburg Betting Operators Act (S.WuG) and comparable provisions of another federal province or the following penalties pursuant to the Gambling Act: §

52(1) point 1 of the GSpG, § 52(1) point 4 of the GSpG for the implementation of games of chance despite prohibition or after the withdrawal of the gaming licence, § 52(1) point 5 of the GSpG for infringement of § 2(3) of the GSpG and § 52b of the GSpG;

5. has been sentenced by the relevant competent authorities, bodies, a court or an administrative court for an infringement pursuant to § 366b(1) or (2) of the Trade Code 1994, § 105(1) or (2) of the Accounting Profession Act 2017, § 52j(1) or (2) of the Accountancy 2014, for a breach of professional ethics in relation to § 36a to § 37 of the Notarial Code, for a disciplinary offence in relation to § 8a to § 8f and § 9(5) to (8) of the Lawyers' Code or an infringement under the Financial Market Money Laundering Act;
6. has been removed from a position at the management level of the concession holder or has been prohibited from holding a position at the management level of the concession holder (§ 58(1) point 7 or § 59(5) point 2 or has been prohibited from exercising certain related rights as a member of the management level (§ 59(5) point 3 or has been removed, on account of a comparable provision at federal or provincial level, from his position at the management level of an obligated entity within the meaning of Article 2 of the Anti-Money Laundering Directive or has been prohibited from holding a position at the management level of an obligated entity within the meaning of Article 2 of the Anti-Money Laundering Directive or has been prohibited from exercising certain rights as a member of the management level for the duration of this measure and without prejudice to any periods of limitation or expungement;
7. as a decision-maker (§61(1) point 1) has repeatedly been responsible within the last five years for an infringement attributable to the concession holder or has once been responsible for a serious infringement within the meaning of point 4, for which the concession holder has been penalised pursuant to § 61, or who, as a person in a position comparable to a decision-maker pursuant to § 61(1) point 1 in a legal person or registered partnership, has been responsible for such attributable conduct and the legal person or registered partnership has therefore been penalised pursuant to a provision of another federal province comparable to § 61, § 52c of the GSpG, § 370 of the Trade Code 1994, § 105(5) to (7) of the Accounting Profession Act 2017, § 52k of the Accountancy 2014, § 35 of the FM-GwG or pursuant to the Act on the Liability of Associations in connection with a punishable act referred to in points 2 and 3;
8. has had to be removed by the concession holder from his function as a decision-maker or the concession holder was prohibited from entrusting the person concerned with a function as a decision-maker for a limited or permanent period (§ 61(5) point 2) or the concession holder was ordered to prohibit the person concerned as a decision-maker from exercising related rights (§ 61(5) point 3) or, in the case of a measure comparable to § 61(5) points 2 or 3 on the basis of a provision of federal or provincial law, for the duration of this measure and without prejudice to any periods of limitation or expungement;

or

9. if bankruptcy has been initiated in respect of the assets of the person concerned or of a legal person over whose management the person concerned has or has been given decisive influence, unless, in the context of the bankruptcy proceedings, a restructuring plan has been drawn up which has also been fulfilled;

(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). With regard to 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 (§ 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 his position at the management level of an obligated entity within the meaning of Article 2 of the Anti-Money Laundering Directive in connection with a penalty pursuant to point 1 by a foreign authority or a foreign court, or the person concerned has been prohibited from exercising a function at the management level of an obligated entity within the meaning of Article 2 of the Anti-Money Laundering Directive, for the duration of this measure and without prejudice to any periods of limitation or expungement; or
4. an offence comparable to point 9 of paragraph (1) has been committed abroad.

## Section 2

## Requirements for the implementation of gaming operations with gaming machines

## Subsection 1

## General requirements

### § 5

(1) Gaming operations with gaming machines may only be implemented in the Province of Salzburg:

1. on the basis of 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 implementation of gaming operations with 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 on the basis of the obligation to continue operations pursuant to § 33(2).

(3) In the Province of Salzburg, gaming operations may only be conducted with 472 gaming machines. Bearing in mind paragraph (2), this number must be divided equally among the most suitable concession applicants (§ 8(3)) and specified as a whole number in the operative part of the decision awarding a concession, with the mathematical result always being rounded down to the nearest whole number.

(4) In the event of regranting of a concession that has expired pursuant to § 11, the number of gaming machines to be calculated in accordance with the following formula shall be distributed, with the number thus calculated being rounded down to the nearest whole number and indicated in the notice of initiation of the award procedure (§ 6(2) point 1). Paragraph (3) shall apply, mutatis mutandis, to such distribution.

$$\text{GSpAut} = \text{VZ}/1\,200 - \text{GSpAut}_{\text{KON alt}}$$

GSpAut: The number of gaming machines to be redistributed.

VZ: The population figure published by Bundesanstalt Statistik Austria in accordance with § 10(8) of the Financial Equalisation Act 2017 or § 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.

$\text{GSpAut}_{\text{KON alt}}$: The number of all gaming machines allocated to all the concessions to be exercised by other concession holders at the time of the initiation of the new award procedure.

## Subsection 2

## Awarding of a concession

### Requirements

### § 6

(1) The Provincial Government shall, prior to 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. details of the concession to be awarded, in particular the total number of gaming machines to be distributed (§ 5(3) or (4)) and the mode of distribution (§ 5(3)),
2. details of the deadline, type, form and submission of an application,
3. a description of the criteria for awarding a concession (§ 6(3)),
4. a description of the application documents to be submitted in accordance with § 7, and
5. 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 that:
   a) the foreign corporation holds a comparable concession for implementing games of chance with gaming machines in the State in which it has its registered office,
   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 State in which it has its registered office cooperate extensively with the supervisory authorities pursuant to this Act or the Gambling Act and, if necessary, transmit control information and carry out on-the-spot control measures (official supervisory chain),
   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 § 76 of the Banking Act (BWG);
4. which does not have a beneficial owner with a controlling influence who lacks the necessary reliability (§ 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 (§ 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 at least two managing directors (§ 3 point 10) and each of whom
   a) has the necessary reliability (§ 4) and there being 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) has an orderly economic situation,
   c) has, on the basis of his previous education, the professional and theoretical knowledge necessary for the operation of the concession holder; the existence of such knowledge is to be presumed if they have held a managerial position in the past for at least two years in an undertaking comparable to that of the concession holder;
   d) must be obligated and able to operate within the concession holder’s business to an extent sufficient for the performance of his duties, in particular, has and is able to exercise self-responsible authority to issue orders and the corresponding rights of intervention,
   e) subject to point (f), has the centre of his vital interests in an EU Member State or EEA Contracting State,

   and

   f) and at least one managing director has the centre of his vital interests in Austria,
   g) and at least one managing director speaks German, and
   h) in the articles of association or the partnership agreement of the concession holder, an individual power of representation, an individual procuration, or an individual power of attorney for the entire operation of the concession holder is excluded;
7. which has appointed a natural person as being solely responsible for compliance with the provisions of § 39 to § 52 (‘anti-money laundering officer’), who:
   a) has the necessary reliability (§ 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 § 39 to § 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 the following is ensured by appropriate measures:

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 (§ 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 change 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 concession holder for the losses suffered by a gaming customer barred in accordance with § 32 as a result of participation in games of chance;

10. which presents a concept of effective measures to prevent the development of gambling addiction and to protect gaming customers with regard to the development and identification of gambling addiction. This concept shall include at least:

a) 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,

b) 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,

c) the possibility of self-exclusion;

d) without prejudice to § 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;

e) 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;

f) the appointment of one or more internal company contact persons for gaming customers and their family members (§ 3 point 14(b)) in matters of gambling addiction; and

g) the obligation of the company's internal contact persons and all employees of the concession holder in gaming salons to participate in regular training and prevention courses to identify gambling addiction, as well as the obligation of the company's internal contact persons to participate in in-depth training measures on dealing with vulnerable gaming customers and their environment;

h) a description of cooperation with appropriate player protection facilities;

11. which has measures, strategies, controls and procedures in place to identify money laundering and terrorist financing by employees and to effectively manage, mitigate and control the risks of money laundering and terrorist financing in accordance with § 40; and

12. which has provided proof of a paid-up share capital of at least EUR 3 776 000, which is available to the managing directors without restriction, undiminished and exclusively for gaming operations in the Province of Salzburg ('collateral'), and proof of the lawful origin of these funds.

**Application documents**

**§ 7**

(1) An application for the award of a concession must contain all the information required to assess whether the requirements of § 6 are met, subject to any further stipulations in the notice (§ 6(2)). In the application, the beneficial owner with a controlling influence (§ 6(3) point 4), the members of the Supervisory Board (§ 6(3) point 5), the managing directors (§ 6(3) point 6), and the anti-money laundering officer (§ 6(3) point 7) must be indicated.

(2) Subject to any further stipulations in the notice (§ 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 performed or of functions previously performed as a member of the Supervisory Board or at the management level (§ 3 point 4) of a legal person, as well as the place of activity or function of 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 § 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 § 4(2);
4. an extract from the commercial register as well as from the register of beneficial owners or a similar register; and
5. proof of compliance with the requirements of § 6.

**Specific procedural provisions**

**§ 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 § 13(3) AVG or on such defective applications where § 13(8) AVG prevents the deficiency from being remedied. The absence of a registered office of the legal person in Austria in the event of non-compliance with one of the conditions laid down in § 6(3) point 2(a) to (e) does not entitle the legal person to proceed in accordance with the first sentence on that ground.

(3) If there are several concession applicants whose applications are not to be decided in accordance with paragraph (2), a concession shall be awarded, bearing in mind § 5(2), to those applicants who, on the basis of their experience, infrastructure, own resources, systems and facilities for preventing gambling addiction and ensuring player protection, as well as for preventing money laundering and combating terrorism, are expected to exercise the concession best.

(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 allocated to the concession in question in accordance with § 5(3) or (4);
3. specification of the share capital to be paid up in the amount of at least EUR 8 000 per gaming machine authorised to operate in the Province of Salzburg (point 2);
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 operating obligation (§ 33(1)); and
7. the approval of the framework gaming conditions (§ 6(3) point 9), the concept for the protection of gaming customers (§ 6(3) point 10) and the strategies, controls and procedures for effectively mitigating and managing the risks of money laundering and terrorist financing (§ 6(3) point 11).

(5) The concession shall be awarded subject to the resolutory 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 the paying up of the capital in accordance with point 3 of paragraph (4), its legal origin, and proof that they are available to the managing directors without restriction, undiminished, and exclusively for the operation of games in the Province of Salzburg;
2. proof of lodging of the liability amount in accordance with point 4 of paragraph (4);
3. proof of establishment of the registered office of the legal person in Austria, if the conditions laid down in § 6(3) point 2 (a) to (e) are not fulfilled in the State in which the legal person has its registered office;

4. proof of the implementation of the measures pursuant to § 6(3) point 8 and the electronic connection of each gaming machine to Bundesrechenzentrum GmbH in accordance with § 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 § 1(2).

**Subsequent amendment to the concession**

**§ 9**

(1) If, after the concession has been awarded, it appears that the interests to be protected pursuant to § 1(2) are not sufficiently protected despite compliance with the conditions or requirements in the award notice, the provincial government shall subsequently prescribe the other or additional conditions and requirements necessary to protect these objectives and to remedy the resulting undesirable developments or effects.

(2) The provincial government can

1. stipulate that certain conditions or requirements must be met only after the expiry of a reasonable period not exceeding three years and, in particularly deserving cases, not exceeding five years, where:
   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 a time limit from the point of view of the objectives of § 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.

**Subsequent change in circumstances underlying the award of the concession**

**§ 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 (§ 6(3) point 9), the concept for the protection of gaming customers (§ 6(3) point 10) and the anti-money laundering concept (§ 6(3) point 11).

In the event of the exit of the beneficial owner with controlling influence (§ 6(3) point 4), of a member of the supervisory board (§ 6(3) point 5), of a managing director (§ 6(3) point 6) or of the anti-money laundering officer (§ 6(3) point 7), as well as in the event that one of the conditions for their appointment and exercise of functions subsequently ceases to apply, the concession holder must, together with providing notification of this change, at the same time notify a new person who will replace them and who fulfils the respective conditions. § 7(2) shall apply, mutatis mutandis. The concession 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 concession in accordance with the objectives of § 1(2) is to be expected.

(2) The provincial government shall take note of the change, if necessary also imposing requirements and conditions in accordance with § 9(2), 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 § 1(2).

Point 2 shall not apply if the notified change is to be made on the basis of 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 § 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**

**§ 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. through the demise of the concession holder;
4. if a resolutory condition is met (§ 8(5));
5. if it is withdrawn (§ 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).

**Withdrawal of the concession**

**§ 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 (§ 58);
2. the concession holder has not fully complied with an order to restore the lawful state pursuant to § 58 or an order pursuant to § 61(5) point 2 or 3 within the specified period; or
3. it subsequently transpires that one of the conditions laid down in § 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**

**§ 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 § 33(2).

## Subsection 3

## Authorisation of gaming salons

**Requirements**

**§ 14**

(1) The authorisation to operate a gaming salon may only be granted to a holder of a concession awarded in accordance with § 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,
   b) to institutional childcare and education facilities,
   c) to schools or student residences,
   d) to children’s playgrounds or sports fields,
   e) to facilities for counselling in cases of addiction as well as to specialised facilities for outpatient or inpatient treatment of addictions or mental illnesses, and
   f) to offices of the Public Employment Service

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 (§ 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 with regard to 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 tasks of an operations manager and conflicts of interest in the performance of the 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 they were not brought about by the holder of the authorisation.

(3) Paragraph (2) shall also apply if a concession which 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 application for the concession 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**

**§ 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 § 14 are met. In the application, the operations manager and their deputy (§ 14(1) point 3) must be indicated, and for them the documents in accordance with § 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 specified for not longer than the (residual) duration of the concession;
2. the number of gaming machines permitted in the relevant gaming salon; this may not be less than 10 and not exceed 50, where the sum of all gaming machines in the individual gaming salons of the same concession holder may not exceed the total number of permitted gaming machines of the concession holder (§ 8(4) point 2);
3. the deadline for the full commencement of operation of the gaming salon; this deadline is to be set no later than the date on which the operating obligation begins (§ 8(4) point 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 § 1(2).

(4) If there are several applications for authorisation to operate a gaming salon, the operation of which would, however, be mutually exclusive on the basis of § 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**

**§ 16**

(1) If, after the authorisation has been granted, it appears that the interests to be protected pursuant to § 1(2) are not sufficiently protected despite compliance with the conditions or requirements in the authorisation notice, the provincial government shall subsequently prescribe the other or additional conditions and requirements necessary to protect these objectives and to remedy the resulting undesirable developments or effects.

(2) The provincial government can

1. stipulate that certain conditions or requirements must be met only after the expiry of a reasonable period not exceeding three years and, in particularly deserving cases, not exceeding five years, where:
   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 a time limit from the point of view of the objectives of § 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.

**Subsequent change in circumstances underlying the authorisation**

**§ 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 § 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 replacing the outgoing person, who fulfils the respective conditions. § 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 § 1(2) is to be expected.

(2) The provincial government shall take note of the change by means of a decision if – also prescribing the conditions and requirements in accordance with § 16(2) where necessary – the conditions for granting the concession and/or the authorisation continue to be met and lawful exercise of the concession and the authorisation is to be expected in line with the objectives of § 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 § 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**

**§ 18**

The authorisation expires:

1. with the passage of time;
2. if it is surrendered;
3. if it is withdrawn (§ 19);
4. by the subsequent occurrence of circumstances pursuant to § 14(1) point 1 or 2 which would preclude the granting of the authorisation if they were brought about by the holder of the authorisation itself, and
5. as a legal consequence of the expiration or withdrawal of the concession (§ 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 § 58.

**Withdrawal of the authorisation**

**§ 19**

(1) The authorisation to operate a gaming salon shall be withdrawn by the provincial government if:

1. subject to § 14(2) or § 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 § 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 § 58.

**Legal consequences of the expiration or withdrawal of the authorisation**

**§ 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 § 33(3).

## Subsection 4

## Approval of gaming machines

### Requirements

**§ 21**

(1) Gaming operations may only be implemented with gaming machines approved by the provincial government.

(2) The approval of a gaming machine may only be granted to the holder of a concession awarded in accordance with § 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 § 4 to § 6 and § 26 to § 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 percentage of each game programme at the selected stake level is between 85% and 95% based on a continuous series of individual games; where different odds of winning are offered to the player in a game programme, none of those odds may, considered individually, exceed 95% on the basis of a continuous series of individual games;
4. a technical manual is available in German (§ 7(3) of the Gaming Machine Ordinance) and the gaming machine has no additional or different functional characteristics than those specified and described in the German version;
5. its functionalities can only be activated with a gaming customer card or on the basis of access by means of a biometric recognition procedure;
6. player protection-oriented gameplay is ensured; this is only the case if
   a) the player’s value-forming contribution does not exceed EUR 10 per game;
   b) the promised value-forming benefit (winnings in money, goods or pecuniary benefits) do not exceed EUR 10 000 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. Daily shall be deemed to be the period from 00:00 to 24:00 of the same calendar day; 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;

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 of chance playable on the relevant gaming 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**

**§ 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 § 31 of the Gaming Machines Ordinance on the fulfilment of the requirements of § 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 approval; this may only be specified for not longer than the (residual) duration of the authorisation for the gaming salon in which the gaming machine is installed;
4. the deadline for the putting into operation of the gaming machine; this deadline is to be set no later than the end of the period for the start of operation of the gaming salon (§ 15(2) point 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 § 1(2).

**Putting a gaming machine into operation**

**§ 23**

An approved gaming machine may only be put into operation if

1. the provincial government has proof that the conditions laid down in § 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**

**§ 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 § 1(2).

If the notified changes are such that are plannable and foreseeable, they may only be carried out after the provincial government has taken note of them. § 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 § 58.

**Expiration of the approval**

**§ 25**

(1) The approval of a gaming machine expires:

1. with the passage of time;
2. if a resolutory condition is met (§ 22(3));
3. if the approval is revoked (§ 26);
4. as a legal consequence of the expiration or withdrawal of the concession (§ 13);
5. as a legal consequence of the expiration or withdrawal of the authorisation for the location (gaming salon) of the gaming machine; or
6. as a legal consequence of a measure pursuant to § 59(4).

(2) The provincial government shall, by decision, determine the expiry of an approval pursuant to point 2 and 6 of paragraph (1).

**Revocation of the approval**

**§ 26**

(1) The approval of a gaming machine shall be revoked by the provincial government if

1. a condition for its granting has subsequently ceased to exist and the deficiency resulting therefrom cannot be remedied by less stringent means; or
2. it subsequently transpires that one of the conditions laid down in § 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 § 58.

## 2. Main section

## Rules governing activities

## Section 1

## Rules governing gaming customer, game and company-related activities

**Opening hours of gaming salons**

**§ 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 (§ 33(1)) for all gaming machines approved therein for a period of 10 hours.

**Prohibited game content, prohibited practices**

**§ 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, are prohibited.

(4) The granting of credits or advances on future winnings to a gaming customer or deferring 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**

**§ 29**

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

**Access to gaming salons**

**§ 30**

(1) The concession holder shall ensure, by means of appropriate access systems, that access to a gaming salon is only permitted to persons who have reached the age of eighteen.

(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**

**§ 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 (§ 3 point 13) of the concession holder, as well as persons associated with the concession holder (§ 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 gaming customer card may only be issued by the concession holder to individuals and only to persons of legal age. Only one valid gaming customer card may be issued per gaming customer. 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 gaming customer card; and
6. a photograph of the gaming customer that clearly identifies the person.

(3) A gaming customer card shall have at least the following functionalities:

1. display of the remaining playing time until the start of the cooling-off phase;
2. display of the remaining playing time until the maximum permitted daily playing time has been reached; and
3. exclusion from further participation in the game in the event that the cooling-off phase or the maximum permissible daily playing time has been reached.

(4) The issuance of a physical gaming customer card in accordance with paragraph (2) may be omitted if access to a gaming machine is by means of a biometric identification method, the functionalities of which are at least equivalent to those of a gaming customer card.

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

**§ 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 games of chance of a concession holder (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 on the basis of the frequency and intensity of a particular person's participation in games of chance or on the basis of 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. hold a consultation 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. exclude the person concerned from participating in games of chance permanently or for a certain period of time, or restrict the number of visits (third-party exclusion), if the consultation and questioning of the person concerned do not dispel the reasonable assumption that continued participation in games of chance, unchanged in terms of frequency and intensity, would jeopardise the specific subsistence level.

(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**

**§ 33**

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

1. from the date specified for the commencement of the operating obligation (§ 8(4) point 6),
2. within the framework of § 27 and
3. by putting all gaming machines specified in the concession (§ 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) In the event that 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 be re-awarded to a new concession holder ('obligation to continue operations'). The provincial government may extend this period to the extent necessary to prevent an interruption of gaming operations until the concession is re-awarded.

(3) Paragraph (2) shall apply, mutatis mutandis, in the event that 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 a number of 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 location

allow an derogation from the obligation to (continue) to operate commensurate with the duration of the circumstances or the implementation of the project.

**Other operating obligations**

**§ 34**

(1) § 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. § 131b and § 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 (§ 6(3) point 9);
2. special visitor and game regulations (§ 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 (§ 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**

**§ 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 § 1 et seq. of the Act Against Unfair Competition (UWG). The first sentence does not constitute a protective law within the meaning of § 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 with regard to whom measures are to be taken in accordance with § 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 § 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 on the basis of 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 the purposes of tax proceedings and fiscal criminal proceedings by administrative authorities;
4. in the context of measures against money laundering and terrorist financing;
5. to the authorities entrusted with the implementation of this Act and their bodies; and
6. if the gaming customer expressly waves this confidentiality.

### In-house whistleblowing system

### § 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 (§ 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 (§ 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 in such a way as to encourage whistleblowers to provide information on internal breaches preferably through the internal whistleblowing system.

(6) § 5, § 6, § 8, § 9 and § 20 of the S.HSchG shall apply to the documentation, recording and retention of the reports submitted via the internal whistleblower system, to ensuring the confidentiality of the identity, the confidentiality obligation and the protection of the identity of a whistleblower, to the procedure for internal reports and follow-up measures, to the obligation of the concession holder to provide information and to the authorisation to process personal data and data protection.

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

### § 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 person, legal form, registered office, company register number, corporate relationships, 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 § 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 (§ 51);

g) risk classification of the gaming customer, type, 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 members of the Supervisory Board and employees:

a) name, former names, gender, date of birth, nationality;

b) address, telephone numbers, email addresses, fax numbers;

c) professional qualifications, training, legal basis of the employment relationship;

d) social security number, central register number;

e) data on reliability, in particular criminal convictions and administrative penalties, insofar as they are relevant for the assessment of reliability;

f) position in the company as a decision-maker and the spheres of control or influence;

3. data relating to beneficial owners pursuant to § 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 § 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; the nature and extent of the economic interest; where applicable, information that a beneficial owner is deceased;

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 highest-level legal entities, where available; the nature and extent of the economic interest; where applicable, information that a beneficial owner is deceased;

f) the date of the last notification and whether an exemption from the notification obligation pursuant to § 6 WiEReG applies;

g) the fact that there is an active endorsement pursuant to § 11(4) and § 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 (§ 9(5) WiEReG);

j) data on 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 deletion of the data may take place until

the final termination of a pending investigation, main or appeal proceedings pursuant to § 165, § 278a, § 278b, § 278c, § 278d or § 278e, if the concession holder has demonstrably become aware of these.

(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 properly perform its duties;
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 combating terrorism.

## Section 2
## Measures against money laundering and terrorist financing

### Subsection 1
### Internal measures

#### Risk analysis at company level

#### § 39

(1) The concession holder shall identify and assess the potential risks of money laundering and terrorist financing to which its company is exposed on the basis of 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 (§ 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 the identification and assessment steps carried out in accordance with paragraph (1) and their results in a comprehensible manner, 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

#### § 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 European Union, national and company level. 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 (§ 3 FM-GwG) and
3. the results of the risk analysis at company level (§ 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 § 42(3),
2. a risk classification at the level of gaming customers (§ 43(2)),
3. the establishment of risk management systems (§ 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 (§ 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 with regard to 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 with regard to the nature and scope of the business activities.

(4) The concession holder shall reassess the risk profile of a gaming customer with regard to 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 anti-money laundering officer and conflicts of interest in the performance of the other tasks are excluded.

**Employee-related measures**

**§ 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.

## Subsection 2

## Due diligence obligations towards gaming customers

**Timing of application of due diligence**

**§ 42**

(1) The concession holder shall apply the due diligence obligations pursuant to § 43, § 44 and § 45:

1. before each (re)issue of a gaming customer card;
2. before any transaction is carried out (§ 3, point 17);
3. without prejudice to points 1 and 2, where there are suspicions of money laundering or terrorist financing;
4. in case of doubt as to the authenticity, accuracy or completeness of documents for the identification of a gaming customer.

(2) The concession holder shall, on a risk-based basis, apply the due diligence requirements pursuant to § 43, § 44 and § 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, on the basis of 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 § 1 WiEReG and a trust (§ 3 point 18) or a trust-like arrangement (§ 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 § 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 Anri-Money Laundering Directive.

(5) Where the beneficiaries of trusts (§ 3 point 18) or similar legal arrangements (§ 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 identity of the beneficiaries must be verified before disbursement.

**General due diligence obligations**

**§ 43**

(1) Insofar as the due diligence obligations pursuant to § 44 or § 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 on the basis of 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 § 6(1) points 1, 2, 3 and 4 FM-GwG, and verifying any power of representation;
2. establishing the identity of the beneficial owner and taking appropriate measures to verify their identity, applying mutatis mutandis § 6(1) point 2, § 6(2), (3) and (4) FM-GwG, and § 11(1), (2) and (2a) of the WiEReG, in the case of an endorsement pursuant to § 48(5) or pursuant to § 11(3) or § 13(1) or (3) of the WiEReG, also applying mutatis mutandis § 11(4) of the WiEReG, and verifying any power of representation. If the identified beneficial owner is a member of the highest management level in accordance with § 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 of information on the purpose and intended nature of the transaction or business relationship;
4. obtaining and verifying information on the origin of the funds used; such information may include, among other things, the professional or business activities, income or business results, or the general financial circumstances 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). § 13 to § 15 FM-GwG shall apply, mutatis mutandis.

**Simplified due diligence requirements**

**§ 44**

(1) The concession holder may apply simplified customer due diligence measures towards gaming customers,

1. if the risk analysis in accordance with § 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 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 low risk listed in Annex II of the Financial Market Money Laundering Act shall 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 towards 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 of money laundering or terrorist financing 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 (§ 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**

**§ 45**

(1) The concession holder shall apply enhanced due diligence measures in addition to the due diligence measures provided for in § 43 in the following cases:

1. in relation to business relationships and transactions involving high-risk third countries (§ 3 point 1);
2. pursuant to an ordinance in accordance with paragraph (6) or if the concession holder determines, on the basis of its risk analysis (§ 39) or otherwise, that there is an increased risk of money laundering or terrorist financing;
3. in relation to politically exposed persons and their associates; 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 prior to the execution of a transaction or prior to 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 in order 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 § 9(2) FM-GwG are met, the concession holder must assess on a risk-oriented basis whether the application of enhanced due diligence measures is necessary.

(3) In relation to politically exposed persons and their associates, enhanced due diligence measurement 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 prior to the execution of a transaction or prior to 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 § 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.

(6) 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 high risk of money laundering or terrorist financing,
b) the due diligence measures that are to be applied in individual cases in addition to the due diligence obligations pursuant to paragraph (2), and
c) what the specific scope of the enhanced due diligence measures towards gaming customers is.

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 (§ 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.

(7) The provincial government shall inform the European Commission prior to the adoption of an ordinance as referred to in paragraph (6).

## Subsection 3
## Measures in suspected cases of money laundering and terrorist financing

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

### § 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 (§ 43, § 44 or § 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) an attempted, imminent, ongoing, or already completed transaction is related to assets arising from a criminal offence listed in § 165 of the Criminal Code,
   b) an asset originates from a criminal offence listed in § 165 of the Criminal Code,
   c) an attempted, imminent, ongoing or already completed transaction or the asset is related to a criminal organisation pursuant to § 278a of the Criminal Code, a terrorist organisation pursuant to § 278b of the Criminal Code, a terrorist offence pursuant to § 278c of the Criminal Code or terrorist financing pursuant to § 278d of the Criminal Code;
3. in case of doubt as to the authenticity, accuracy and completeness of identification documents of
   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 gaming customer has contravened the obligation to disclose representation relationships or fiduciary relationships pursuant to § 6(3) FM-GwG;
5. in accordance with an ordinance 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 (§ 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 competences in the field of preventing money laundering and combating terrorist financing with regard to the risks posed by individual third countries.

### Refusal of transactions

### § 47

(1) In the cases referred to in § 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 § 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 § 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 the payout of winnings or credits stored on gaming customer cards must not be carried out.

(3) The concession holder may request the Financial Intelligence Unit to decide whether there are any concerns preventing 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 specific instructions of the Financial Intelligence Unit.

(4) The Financial Intelligence Unit is empowered to order the concession holder to refrain from, to temporarily postpone, 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 gaming customer has been notified of an order by the Financial Intelligence Unit, the concession holder is authorised to refer the gaming customer to the Financial Intelligence Unit, but only at the gaming customer's request; with the consent of the Financial Intelligence Unit, it is also authorised to inform the gaming customer itself of the order. 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 § 109 point 2 and § 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 § 109 point 2 and § 115(1) point 3 of the Code of Criminal Procedure.

## Subsection 4
## Other measures

### Cooperation of the concession holder with authorities

### § 48

(1) The concession holder and its staff shall cooperate fully with the Financial Intelligence Unit, also independently of any notification pursuant to § 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 money laundering and terrorist financing methods and on 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 combating terrorism.

(4) As part of applying due diligence towards their customers, concession holders are entitled to inspect the register of beneficial owners in accordance with § 9 of the WiEReG in order to prevent money laundering and terrorist financing. The provincial government must transmit the name and registration number of concession holders electronically, as far as possible via an interface or an online application, free of charge to the registry authority (§ 14(1) of the WiEReG) and keep it 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 transmit the name and registration number of the concession holder concerned to the registry authority free of charge by electronic means, as far as possible via an interface or an online application.

(5) If, when applying its due diligence, a concession holder finds that, for a gaming customer that is a legal entity within the meaning of § 1 of the WiEReG, the beneficial owners entered in the register of beneficial owners do not correspond to those identified in the course of its due diligence obligations and is satisfied that the data on beneficial owners entered in the register are incorrect or incomplete, it must submit a note electronically via the company service portal and transmit the reasons for setting the note in a standardised form. The obligation to submit a note shall not apply if the concession holder informs its gaming customer of the incorrect or incomplete entry and the latter corrects it within a reasonable period of time. If there is a situation that must be reported to the Financial Intelligence Unit pursuant to § 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**

**§ 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 be capable of ensuring the full confidentiality of requests.

(2) Under the conditions of § 22(2) FM-GwG, concession holders may exchange information with each other.

**Retention obligations**

**§ 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 § 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**

**§ 51**

The concession holder, its employees and persons associated with it must keep all measures already taken, current or intended in connection with § 46 and § 47 secret from gaming customers and third parties. Excluded from this is, without prejudice to § 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 in order 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 § 47(4) point 2, but only at the request of the gaming customer, or
3. informing the gaming customer of an order pursuant to § 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**

**§ 52**

For concession holders who are part of a group within the meaning of § 2 point 11 FM-GwG, § 24 FM-GwG shall apply, mutatis mutandis, with the proviso that the provincial government shall take the place of the Financial Market Authority (FMA).

## Main section 3

## Supervision and sanctions

**Competence**

**§ 53**

(1) The concession holder shall be subject to the supervision of the provincial government with regard to compliance with the provisions of this Act and with ordinance, 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 § 58 in its own name.

(3) The provincial government may also use special supervisory bodies (§ 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 in handling conflict 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 § 59 and § 61.

**Special supervisory bodies**

**§ 54**

(1) The provincial government may, by decision, appoint or recognise as supervisory bodies natural persons and legal persons under public or private law 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 legally competent and there are no other circumstances that could cast doubt on the proper performance of the delegated tasks,
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 conflict of interest, as well as possess the necessary objectivity and impartiality;
4. are able to demonstrate the necessary theoretical and practical knowledge in the field of gambling, electronics and machine technology; and
5. guarantee to work with 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 instructions of the provincial government.

(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**

**§ 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 with regard to 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 apparatus and programs also outside the installation site;
5. to consult the records of the concession holder and to produce or have produced evaluations, extracts, or copies thereof, even outside its place of storage; 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**

**§ 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 the purpose of 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, copes 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

### § 57

The provincial government or, in the case of § 53(2), the district administrative authorities, shall apply a risk-based approach in the exercise of supervision pursuant to § 55 and in the exercise of powers pursuant to § 58. 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 with regard to 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 with regard to money laundering and terrorist financing at regular intervals and in the event of important events or developments at 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

### § 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 § 53(2), the district administrative authority shall order the concession holder, in compliance with the principles of § 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 are 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 (§ 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 § 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 (§ 59(5) point 3).

(2) In the event of imminent danger, the measures referred to in paragraph (1) may also be ordered without prior investigation or carried out against reimbursement of costs by the persons obligated to take such measures. 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) The provincial government and the district administrative authorities shall, when applying paragraph (1) or (2), proceed with the greatest possible protection of the rights of the concession holder

and shall apply the least restrictive means appropriate to the cause of the intervention and suitable for remedying an established deficiency.

(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 custody presents difficulties, the items shall be placed in the custody of a third person; however, they may also be retained by the previous holder if 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 with regard to the use, maintenance and safeguarding of the items.

(6) If costs are incurred by the authority as a result of a measure pursuant to paragraphs (1), (2), (3) or (4), these shall be imposed on the obligated entity.

(7) § 5(3) of the Administrative Enforcement Act (VVG) shall apply subject to the proviso that the amount provided for therein shall be replaced by the amount of EUR 60 000.

(8) § 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 § 58 of this Act replaces the reference to § 31 (FM-GwG).

**Penal provisions**

**§ 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 § 46(1), fails to inform the Financial Intelligence Unit without undue delay;
3. contrary to § 47(1), carries out a transaction, contrary to § 47(3) carries out a transaction prior to the statement of the Financial Intelligence Unit or acts contrary to an order issued by the Financial Intelligence Unit pursuant to § 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 § 48(1);
5. acts contrary to the other provisions of § 39 to § 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 § 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 § 73(1) or takes measures pursuant to § 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 § 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 point 2, 3, 4 or 5 of paragraph (1)
   a) with a fine of not less than EUR 20 000 and not more than EUR 50 000 and, in the event of irrecoverability, with a custodial sentence as an alternative to a fine 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 § 39 to § 47 and § 50, § 51 and § 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 § 59(2) point 1 or a punishment that has already been imposed once pursuant to § 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 (§ 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 on a permanent basis.

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 § 60(2).

**Special provisions for criminal proceedings**

**§ 60**

(1) The anti-money laundering officer (§ 6(3) point 7) is responsible under criminal law for compliance with § 39 to § 52.

(2) In applying § 74(2) point 2, the authority shall take into account the following grounds for determining the penalty, without prejudice to § 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 from 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 § 59(1) points 2, 3, 4 and 5, a period of three years shall apply instead for the limitation period for proceedings (§ 31(1) VStG). The limitation period for criminal liability (§ 31(2) VStG) in these cases is five years.

(5) § 33a of the VStG shall not apply to any infringements under this Act.

**Criminal liability of the concession holder**

**§ 61**

(1) For the purposes of the following provisions, the following definitions shall apply:

1. decision-maker
   a) anyone who, as managing director, member of the board of directors or authorised signatory, or on the basis of organisational or legal powers of representation, is entitled in a comparable manner 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 § 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 concession holder is responsible for an infringement, a fine of the amount specified in § 59(2) shall be imposed on it in accordance with the infringement; a custodial sentence as an alternative to a fine shall not be imposed. § 60(2) and (3) shall apply, mutatis mutandis, provided that final penalties of the concession holder in accordance with § 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 effected vis-à-vis the legal successor.

(5) In the event of repeated punishment of the concession holder pursuant to § 59(2) point 1 or of a one-time punishment of the concession holder pursuant to § 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 to prohibit the employee or decision-maker from being temporarily or permanently entrusted with a function at 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 § 60(2).

(6) The provisions of the Administrative Penal Act 1991, with the exception of § 33a of the VStG, shall apply to the procedure for asserting the responsibility of the concession holder, insofar as they do not apply exclusively to natural persons and unless stated otherwise in 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 authorised to represent it externally are themselves suspected of having committed the infringement, the authority must appoint an agent for service (§ 9 of the Service of Documents Act) ex officio. 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 § 59(1) points 2, 3, 4 and 5, a period of three years shall apply instead for the limitation period for proceedings (§ 31(1) VStG). The limitation period for criminal liability (§ 31(2) VStG) in these cases is five years.

**Publication of legal consequences**

**§ 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 § 58, as well as any final declaration of forfeiture pursuant to § 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 § 59(2) point 2 (b), including any ancillary penalties pursuant to § 59(5) or § 61(5) as well as
3. any final withdrawal of the concession pursuant to § 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. publish the measure or decision on an anonymous basis where this ensures effective protection of the personal data concerned; where the publication on an anonymous basis is ordered, the publication of the personal data relating thereto in accordance with point 2 of paragraph (2) may be postponed for a reasonable period of time if it can be assumed that the reasons for an anonymised publication will cease to exist 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.

## Main section 4

## Cooperation between the authorities

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

**§ 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 (§ 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 § 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 § 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 the supervision of 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 have a negative impact on 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 on the basis of 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. § 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 the nature and position 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 § 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 § 58, as well as any final declaration of forfeiture pursuant to § 59(4),
2. any final punishment of a natural person or a concession holder, including any ancillary penalties pursuant to § 59(5) or § 61(5).

(9) Without prejudice to the Federal Minister of Finance’s notification obligations arising from being a party having legal standing (§ 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**

**§ 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**

**§ 65**

(1) The bodies of the public security service shall participate in the implementation of § 59(1) points 1 to 5 by means of

1. preventative 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 provide assistance to the authorities and bodies responsible under this Provincial Act, via the requests thereof, to ensure the exercise of the powers pursuant to § 55, § 56 and § 58 within the scope of their lawful activities.

## Main section 5

## Gambling levies to the Province

### Amount of the surcharge on the federal gaming machine levy

**§ 66**

For gaming operations with gaming machines in gaming salons, a 150% surcharge is levied on the proceeds from the federal regular levy attributable to the Province of Salzburg (federal gaming machine levy; § 57(4) GSpG)

### Sharing of levy revenue

**§ 67**

(1) The revenue from the surcharge referred to in § 66 shall be distributed between the Province and the municipalities at a ratio of 40: 60.

(2) The shares attributable to the municipalities are divided according to the local proceeds generated by the municipalities.

(3) The Province shall transfer the shares to the municipalities on a quarterly basis, namely on 15 March, 15 June, 15 September and 15 December, in accordance with their local proceeds pursuant to paragraph (2).

## Main section 6

## Final provisions

### Ordinances of the provincial government

**§ 68**

(1) The provincial government may, insofar as it is necessary

1. in order to achieve the objectives set out in § 1(2),
2. in order to monitor compliance with the provisions of this Act, the ordinances, decisions, certificates and orders adopted on the basis of this Act, or
3. in order to transpose or implement the legal acts of the European Union referred to in § 76

or

4. 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 § 7, § 15 and § 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 (§ 6(3) point 9), the visitor and gaming rules (§ 29) and the information for gaming customers (§ 34(2) point 4), their presentation on the Internet (§ 34(2)) and their external form, graphic design or presentation of the content;
3. the detailed content of the concepts referred to in § 6 points 10 and 11;
4. the professional suitability of Supervisory Board members (§ 6(3) point 5), of managing directors (§ 6(3) point 6), of the anti-money laundering officer (§ 6(3) point 7) and of general managers (§ 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 establishment of the appropriate facilities for conducting counselling and orientation discussions;
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

### § 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 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 § 6(2) of the Provincial Act on Official Publication.

## Personal data processing

### § 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 § 9(2) or (3) VStG, members of management (§ 3 point 4) or decision-makers (§ 61(1) point 1), as well as employees (§ 3 point 13) and persons associated with the concession holder (§ 3 point 21):
   a) name, former names, gender, date of birth, nationality;
   b) language skills;
   c) address, telephone numbers, email addresses, fax numbers;
   d) professional qualifications, training;
   e) sector-specific personal identifier, social security number, central register number;
   f) the legal status of the data relating to the business establishment;
   g) criminal convictions, administrative penalties, measures directed against the person concerned pursuant to § 58, § 59(5) or § 61(5);
   h) data relating to training and the exercise of the professional activity, insofar as they are relevant for the assessment of professional competence;
   i) position in the concession holder’s company, corporate relationships, powers of representation, and scope of appointments pursuant to § 9(2) and (3) VStG; function
2. data relating to gaming customers and their trustors:
   a) Name, gender, date of birth, nationality, contact details;
   b) data from the official photo ID;
   c) data on games played (date and time, serial number of the terminal, 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 § 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 § 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; the nature and extent of the economic interest; where applicable, information that a beneficial owner is deceased;

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 highest-level legal entities, where available; the nature and extent of the economic interest; where applicable, information that a beneficial owner is deceased;

f) the date of the last notification and whether an exemption from the notification obligation pursuant to § 6 WiEReG applies;

g) the fact that there is an active endorsement pursuant to § 11(4) and § 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 (§ 9(5) WiEReG).

(2) In order to assess the reliability of a natural person, the provincial government is authorised to obtain criminal record information pursuant to § 9(1) of the Criminal Records Act 1968 and information from the Financial Offences Register pursuant to § 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 exercise supervision over all forms of concession holders and the related administrative measures;
3. for anonymised evaluation exclusively for statistical, planning and controlling purposes within the meaning of § 46(1) of the Data Privacy Act (DSG 2000);
4. to prevent the use of the activities of concession holders for the purposes of 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) In the event of their inaccuracy, the data must be corrected or deleted immediately. Processed data shall in any case be deleted if they no longer need to be stored to achieve the objective for which they were processed and do not need to be retained for other reasons, such as requirements in the legislation on archives. 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) In order 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. restricting access only to the data of a specific subject area;
4. logging of access to data;
5. encrypting data during its transmission over public networks.

(8) In order 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 which 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 after 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. With regard to 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 in a suitable manner.

(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**

**§ 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 shall be deemed to have been served two weeks after being handed over 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**

**§ 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 § 5, § 6, § 10 to § 14 and § 20 of the S.HSchG.

(2) The Landes-Europabüro Salzburg shall, without prejudice to its obligation under § 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) Without prejudice to § 73 and § 74, the relevant provisions shall apply to reports submitted via the reporting system set up pursuant to § 40(2) and (3) FM-GwG or via the reporting system of the Austrian Tax Office.

**Protection of information providers and whistleblowers**

**§ 73**

(1) With respect to the protection of

1. information providers in accordance with § 46(1) or (2),
2. persons who, in accordance with § 37 or § 72, have provided information within the meaning of § 37(1) points 1, 2 or 3, via the system set up in accordance with § 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,

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

(2) In order 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 § 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 § 73(1) points 1 to 3, may not be held liable for the consequences of providing information to the Financial Intelligence Unit pursuant to § 46, the (non-)execution of a transaction pursuant to § 47, the disclosure of information in the context of the cooperation of the concession holder with authorities pursuant to § 48(1) or § 51, the reporting of information pursuant to § 37(1) points 1 to 3 via an internal or external whistleblowing system (§ 37 or § 72), via a whistleblowing system set up pursuant to § 40(2) and (3) FM-GwG, or via a whistleblowing system of the Austrian Tax Office, or a disclosure of information pursuant to § 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, BGBl No 196/1988; BGBl. I No 11/2004;
2. Gaming Machine Ordinance, BGBl II No 69/2012; No 174/2017 of the Federal Law Gazette II;
3. Banking Act – BWG, BGBl Nr 532/1993; BGBl. I No 112/2024;
4. Accountancy Act 2014 – BiBuG 2014, BGBl I No 191/2013; BGBl. I No 150/2024;
5. Federal Tax Code – BAO, BGBl 194/1961; BGBl. I No 113/2024;
6. Financial Market Anti-Money Laundering Act – FM-GwG, BGBl I No 118/2016; BGBl. I No 151/2024;
7. Financial Offences Act – FinStrG, BGBl No 129/1958; BGBl. I No 157/2024;
8. Trade Code 1994 – GewO 1994, BGBl No 194/1994; BGBl. I No 150/2024;
9. Gambling Act – GSpG, BGBl No 620/1989; BGBl. I No 151/2024;
10. Home Working Act 1960, BGBl No 106/1961; BGBl. I No 110/2024;
11. Criminal Code – StGB, BGBl No 60/1974; BGBl. I No 135/2023;
12. Criminal Records Act 1968, BGBl No 277/1968; BGBl. I No 223/2022;
13. Code of Criminal Procedure 1975 – StPO, BGBl No 631/1975; BGBl. I No 157/2024;
14. Telecommunications Act 2021 – TKG 2021, BGBl I No 190/2021;
15. Expungement Act 1972, BGBl No 68/1972; BGBl. I No 75/2024;
16. Beneficial Owners Register Act – WiEReG, BGBl I No 136/2017; BGBl. I No 151/2024;
17. Accounting Profession Act 2017 – WTBG 2017, BGBl I No 137/2017; BGBl. I No 150/2024;
18. Service of Documents Act – ZustG, BGBl No 200/1982; BGBl 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 and 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, 5.6.2015), as last amended by Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018 amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering and terrorist financing and amending Directives 2009/138/EC and 2013/36/EU (OJ L 156, 19.6.2018);

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 with regard to 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.

**Notification under the Single Market Transparency Directive**

**§ 77**

In preparation for this Act, the procedure has been carried out pursuant to Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (OJ L 241/1, 17.9.2015) under notification number xxxxxxxxx.

**Entry into force**

**§ 78**

This Act shall enter into force on 1 January 2026.