

List of data registered in the electronic recordkeeping and control system of a gambling operator and procedure of entry, and procedure of connecting the electronic recordkeeping and control system with the information system of the Tax and Customs Board

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[RT I, 26.06.2012, 3](#)

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The regulation is established on the basis of the [Gambling Act](#) section 36 subsection (5) and section 58 subsection (10).

Chapter 1. General provisions

§ 1. Scope of application

This regulation establishes the list of data registered in the electronic recordkeeping and control system (hereinafter *recordkeeping system*) and the procedure for entering the data, as well as the procedure for connecting the recordkeeping system with the electronic gambling reporting system of the Tax and Customs Board (hereinafter *reporting system*), the requirements and procedure for data exchange between these systems and technical requirements on the manner of connection.

§ 2. Technical requirements

(1) Data exchange between the recordkeeping system and the reporting system takes place through the information system data exchange layer (hereinafter *X-Road*) as an operating service provided to the Tax and Customs Board. The interface of the recordkeeping system of the gambling operator with the reporting system must conform to the requirements of X-Road.

(2) The recordkeeping system of the gambling operator must conform to the information systems three-level baseline security system (ISKE) security class S2K1T2 and the service specifications of the reporting system (hereinafter *service specifications*) which are published on the website of the Tax and Customs Board.

(3) Data registered in the recordkeeping system of the gambling operator must be accessible through the reporting system within 400 days since their registration in the recordkeeping system. After this term, the gambling operator may archive the data. The gambling operator must store the archived data for five years since its registration in the recordkeeping system.

(4) If connecting the recordkeeping system of the gambling operator and the reporting system directly is inexpedient for technical reasons, then the gambling operator is permitted to use a buffer database. The reasoning for using the buffer database must be provided in the description of the structure of the recordkeeping database provided in subsection (1) of section 4 of this regulation.

Chapter 2 Connecting systems

§ 3. Prerequisites for connecting the recordkeeping system with the reporting system

(1) The prerequisites for connecting the recordkeeping system of the gambling operator with the reporting system are:

1) the gambling operator joining X-Road for providing operating service;

- 2) successful testing of the mutual data exchange between the recordkeeping system and the reporting system;
- 3) concluding a contract for provision of electronic service with the Tax and Customs Board.

(2) Non-resident legal persons must have a non-resident code issued by the Tax and Customs Board to join X-Road.

§ 4. Testing the recordkeeping system

(1) In order to test the recordkeeping system, the gambling operator submits an application to the Tax and Customs Board, containing a description of the structure of the recordkeeping system. The application for testing the recordkeeping system is submitted together with the application for receiving the permit for organizing gambling at the latest.

(2) The Tax and Customs Board notifies the applicant of the time of testing within five working days from receiving the required application for testing the recordkeeping system.

(3) If it is determined during two-sided testing that the recordkeeping system does not conform to the specifications of services or there are defects in its functioning which are impossible to repair and re-test during the agreed testing period, the gambling operator submits a new application for testing the recordkeeping system after these defects are removed.

(4) If it is determined during two-sided testing that the recordkeeping system conforms to the specifications of services and functions correctly, then the Tax and Customs Board concludes a contract for provision of electronic services with the applicant.

§ 5. Contract for provision of electronic service

The contract for provision of electronic service provides at least:

- 1) the date of connecting the recordkeeping system and the reporting system;
- 2) information of contact persons of parties, including first name and surname, position, telephone, e-mail;
- 3) dates and times when the work of the recordkeeping system is permitted to stop due to regular maintenance works;
- 4) procedure for notifying of maintenance works of the recordkeeping system which are longer than planned or additional.

Chapter 3 Information to be registered

§ 6. General requirements regarding information to be registered

(1) Only gaming equipment which is actually used is registered in the recordkeeping system.

(2) All financial data to be registered in the recordkeeping system must be provided in euros. If a different currency is used for gaming, the gambling operator converts these sums into euros on the basis of the daily currency exchange rate of the European Central Bank before registering these in the recordkeeping system.

(3) All times registered in the recordkeeping system must be in the GMT +0:00 format.

(4) If the gambling operator uses a buffer database provided in subsection (4) of section 2 of this regulation, then the recordkeeping system must also record the dates of creating and changing an entry for each entry made in the buffer database. This data must be available for the Tax and Customs Board.

(5) Data, the amending of which results in amending tax liability which has already been declared, may only be amended together with submitting a declaration of amendment.

(6) Data listed in sections 7–12 of this regulation are deemed sent to the Tax and Customs Board by the gambling operator if it has been made available to the Tax and Customs Board through the recordkeeping system.

§ 7. Information to be registered regarding a gaming machine

(1) A gambling operator must register the following information in the recordkeeping system regarding each gaming machine and electronic roulette table:

- 1) identifier;
- 2) serial number;
- 3) model number;
- 4) date of manufacture;
- 5) name of manufacturer;
- 6) address of location;
- 7) time of commencement of use;
- 8) copy of document certifying the right of use;
- 9) total value of entered cash or cash equivalent, such as tokens or cheques;
- 10) total sum of bets made in games;
- 11) total sum of winnings gained from games;
- 12) number of games played;
- 13) time of end of use.

(2) Information provided in clauses 1)–8) of subsection (1) of this section must be made available to the Tax and Customs Board by the gambling operator before the commencement of operating gambling with the gaming machine or electronic roulette table.

(3) Information provided in clauses 9)–13) of subsection (1) of this section must be updated in the recordkeeping system of the gambling operator with frequency which correctly states the information as of at least the calendar day before yesterday. If the gaming machine or electronic roulette table is located on a ship which carries passengers and is entered in the ship register of Estonia, then the gambling operator must update information with frequency which correctly states the status dating back seven calendar days at most.

(4) Before the commencement of gambling with a gaming machine for games of skill, the gambling operator must send information provided in clauses 2), 6) and 7) of subsection (1) of this section. If the gaming machine for games of skill is not connected with the recordkeeping system, then information provided in this subsection may be sent to the Tax and Customs Board in another form reproducible in writing.

§ 8. Information to be registered regarding software of a gaming machine used for operating games of chance

(1) A gambling operator must register in the recordkeeping system the following information regarding the software of each gaming machine used to operate games of chance:

- 1) identifier;
- 2) name of software;
- 3) version number;
- 4) name of manufacturer;
- 5) time of receiving right of use;
- 6) time of commencement of use;
- 7) copy of document certifying the right of use;
- 8) number of assessment of independent assessing expert;
- 9) date of issue of assessment of independent assessing expert;
- 10) name of independent assessing expert;
- 11) copy of assessment of independent assessing expert;
- 12) time of end of use.

(2) Information provided in subsection (1) of this section must be made available to the Tax and Customs Board by the gambling operator before the commencement of use of corresponding software.

§ 9. Information to be registered regarding remote gambling

(1) The gambling operator must register the following information in the recordkeeping system regarding each organised toto and remote gambling, except for gambling tournament organised as remote gambling: [\[RT I, 29.04.2015, 3](#) – entry into force 01.06.2015]

- 1) type;
- 2) [repealed - [RT I, 29.04.2015, 3](#) – entry into force 01.06.2015]
- 3) number of players;
- 4) total sum of bets placed in the game;
- 5) total sum of winnings gained from the game.

(2) The gambling operator must also register in the recordkeeping system information regarding all sums transferred by players to the account of the gambling operator and all sums returned to the players by the gambling operator and the time of transfers.

(3) Information provided in subsections (1) and (2) of this section must be updated in the recordkeeping system of the gambling operator with frequency which correctly states the status of at least the calendar day before yesterday.

§ 10. Information to be registered regarding an additional game of chance

(1) The gambling operator must register the following information in the recordkeeping system regarding each organised additional game of chance:

- 1) identifier;
- 2) name;
- 3) date and time of determining prize;
- 4) game which resulted in additional prize;
- 5) total sum of prizes gained;
- 6) manner of organisation.

[\[RT I, 29.04.2015, 3](#) – entry into force 01.06.2015]

(2) If the information of the additional game of chance is reflected in the results of a gaming machine, then these are registered together with the information of the gaming machine in the recordkeeping system.

(3) Information provided in subsection (1) of this section must be made available to the Tax and Customs Board by the gambling operator by the 10th day of the month following the month of determining the prize of the additional game of chance at the latest.

§ 11. Information to be registered regarding a gaming table

(1) A gambling operator must register in the recordkeeping system the following information regarding each gaming table:

- 1) identifier;
- 2) address of location of the gaming table;
- 3) time of start and end of use of the gaming table;
- 4) value of tokens for use on gaming tables upon opening the gaming location;
- 5) value of tokens for use on gaming tables upon closing the gaming location;
- 6) increase of total value of tokens for gaming tables during the opening hours of the gaming location;
- 7) decrease of total value of tokens for gaming tables during the opening hours of the gaming location;
- 8) total value of tokens bought at the gaming table;
- 9) net sum of prizes gained in games of the gaming table.

(2) The gambling operator must update information provided in subsection (1) of this section with frequency which correctly reflects the status of at least the calendar day before yesterday. If the gaming table is located on a ship which carries passengers and is entered in the ship register of Estonia, then the gambling

operator must update information with frequency which correctly states the status dating back seven calendar days at most.

(3) If the gaming table is used to conduct a tournament of game of chance, then the gambling operator must register only the information provided in clauses 1)–3) of subsection (1) of this section regarding the gaming table.

§ 12. Information to be registered regarding a tournament of game of chance

(1) A gambling operator must register the following information in the recordkeeping system regarding each tournament provided in clause 1) of subsection (1) of section 7 of the Gambling Act: 1) identifier; 2) name; 3) manner of organisation; 4) time of start and end; 5) place of determining prize; 6) number of players; 7) part of sum of participation fees of players allocated to the prize fund; 8) part of sum of participation fee of players received by the gambling operator as service fees; 9) value of prize fund; 10) sum paid to players as prizes or value of benefits delivered to the players.

(2) A gambling operator must register the following information in the recordkeeping system regarding a ring game provided in clause 2) of subsection (1) of section 7 of the Gambling Act:

1) manner of organisation;
2) sum of bets made by players if the ring game is organised as remote gambling;
3) sum of service fees received by the organised at the expense of the bets made by players;
4) sum of prizes of players if the ring game is organised as remote gambling.

(3) Information provided in subsection (1) of this section must be available starting from the 10th day of the month following the month when the tournament ended.

(4) Information provided in subsection (2) of this section must be available starting from the 10th day of the month following the month when bets were made.

(5) A gambling operator registers information provided in clauses 6), 7), 8) and 10) of subsection (1) and in subsection (2) of this section only regarding the players who took part in the remote gambling by their mediation.

Chapter 4 Final provisions

§ 13. Transitional provision

The recordkeeping system of a gambling operator who has a valid operating permit at the time of entry into force of this regulation and who must ensure the opportunity to connect the recordkeeping system with the reporting system pursuant to the Gambling Act must be connected with the reporting system within four months after the entry into force of this regulation at the latest.