

## **Casinos in the Dominican Republic are governed by Law 351, as amended by Law 24-98.**

The requirements to install and operate a games room are:

- 1) Be owner, lessee or licensee of a World Class Hotel.
- 2) The hotel must be located in an area of interest.
- 3) The commercial company that owns, leases or is the concessionaire must have sufficient economic to sustain the business and be composed of persons of good reputations.
- 4) Direct a communication to the Secretary of State for Finance, in his duties as Chairman of the Commission of Casinos requesting the license to install a games room, offering the following data and information:
  - A) Feasibility Study: outline of the project, investment, infrastructure, drawings, photographs, plans installation of the tables and machines for tourism.
  - B) Registered Copies of all documents of the establishment of the company.
  - C) Certification of no outstanding debts to the Department of Development and Project Financing, Central Bank of the Dominican Republic.
  - D) Be current in the payment of tax liabilities.
  - E) Number of National Taxpayer Registration of the company.
  - F) Certificate of no criminal record from the Tax Office and the National Police.
  - G) An indication of the nature of gambling you want to install and operation.
  - H) Admission to the gambling halls.

l) Opening hours and closing time.

5) Placing six copies of the complete file.

As to whether there are independent casinos, ie outside the hotels. Yes there is one set, but this was prior to the Act currently one of the requirements is to be in a World Class Hotel.

As to whether there are independent casinos, meaning outside of the hotels. There is one established, but this was prior to the Act. Currently, one of the requirements is to be a World Class Hotel.

In terms of time: The licenses granted under this Act may be amended or withdrawn temporarily or definitively by the Executive for reasons of public order or for violation or breach of the requirements and obligations under the law.

As for taxes: a single tax will be created on the operation of gaming casinos legally established, based on their geographical location and the number of tables in operation.

There are two categories of casinos, which are:

I-Casinos located in Santo Domingo and in the provinces, are set for the following tax scale:

A) The casinos with table games volume with operating between 31 and 60 pay tables, monthly, RD \$ 16,000.00 pesos per table.

B) The casinos with table games volume with operating between 16 and 30 tables, payable monthly, RD \$ 14,000.00 pesos per table.

C) The casinos with table games volume with operating between 1 and 15 tables, payable monthly, RD \$ 12,000.00 pesos per table.



II-Casinos legally established in the beach areas of the country, provides the following scale:

A) The casinos located in the geographical area of Juan Dolio, Boca Chica, Punta Cana and the entire east of the country, will pay RD \$ 8,000.00 pesos per table, monthly.

B) The casinos located in the geographical area of the southern region, and Puerto Plata, Rio San Juan and all the rest of the North, will pay RD \$ 6,000.00 pesos per table, monthly.