

of

*Be it enacted by the Federal Assembly of the Swiss Confederation,
pursuant to Art. 106(1) of the Federal Constitution,
having regard to the Report of the Federal Council dated¹*

as follows:

Chapter 1 General Provisions

Art. 1 Subject matter and scope

¹ This Act regulates the licensing and operation of commercially organised or public lotteries and betting and the use of the proceeds thereof.

² It does not apply to private and non-commercial lotteries and betting.

Art. 2 Objectives

The purposes of this Act are to ensure:

- a. that lotteries and betting events are conducted in a proper and transparent manner;
- b. that the net proceeds of lotteries and betting events are devoted to good or charitable causes;
- c. that the public is protected against the harmful social consequences of lotteries and betting.

Art. 3 Definitions

¹ Games of chance as defined in Art. 3 para 1 of the Federal Law on Games of Chance and Casinos (SBG) of 18 December 1998² are deemed to constitute lotteries if:

- a. they are not held in casinos,
- b. they take place during a pre-determined period of time,
- c. there are multiple players, and

¹ BBl

² SR 935.52

- d. at least a portion of the prize fund is distributed in such a way that one player's success can or does reduce the other players' winnings or chances of winning.

² Games of chance as defined in Art. 3 para 1 SBG are deemed to constitute betting if:

- a. they are not held in casinos,
- b. there are multiple players, and
- c. winning depends on correctly forecasting the outcome of an event or contingency.

Art. 4 Relationship to other laws

Games of chance for sales promotion purposes are governed by the Federal Law on Unfair Competition (UWG) of 18 December 1986³.

Art. 5 Cantonal law

¹ The cantons may restrict or prohibit the organisation of lotteries or betting.

² The cantons may exempt the organisers of raffles for non-cash prizes at entertainment functions from the requirement:

- a. to obtain a licence;
- b. to donate the net proceeds to good or charitable causes.

Chapter 2 Principles

Art. 6 Licences

¹ An operating licence is required for the conduct of commercially organised or public lotteries or betting.

² A game licence is also required in respect of each gaming event.

³ Small operators, within the meaning of of Art. 9 para 2, may be issued with a single licence combining an operating licence and a game licence.

⁴ There shall be no legal right to the grant of a licence.

⁵ Licences shall be non-transferable.

Art. 7 Use of net proceeds

¹ The net proceeds of lotteries and betting shall be used for good or charitable causes.

² A good cause is any not-for-profit philanthropic activity carried on for the benefit of an indeterminate number of persons, in particular in the fields of culture, social work, sport, preservation of national heritage and monuments, and nature conservation and environmental protection.

³ A charitable cause is any activity aimed at improving the material circumstances of a determinate number of indigent persons.

Art. 8 Provision of lotteries and betting by means of a publicly-accessible electronic communications network

¹ Access to lotteries and betting licensed under this Act by means of a public electronic communications network such as the Internet, television or the telephone network shall be restricted to persons physically present in Switzerland.

² The Federal Council may enact further measures with a view to protecting players and combating money laundering.

Chapter 3 Licences

Section 1 Operating licences

Art. 9

¹ A major operator's licence shall be required by any person operating lotteries or betting:

- a. in more than one canton or in more than one state,
- b. more than four times a year, and
- c. in which the total ticket sales or stakes are likely to exceed CHF 100,000.

² A small operator's licence shall be required by any person operating lotteries or betting where the criteria laid down in the preceding paragraph are not all satisfied.

Section 2

Conditions for the grant of a major operator's licence

Art. 10 Legal form

¹ The applicant shall be either:

- a. a legal entity under public law, or
- b. a public limited company incorporated in Switzerland.

Variant

^{1bis} The applicant shall be under the control of one or more cantons, whether by virtue of a majority of voting rights or otherwise.

² If the applicant is a public limited company, it must meet the following criteria:

- a. the company's object shall be a good or charitable cause;
- b. its share capital shall be divided into registered shares;
- c. the members of its board of directors shall be resident in Switzerland.

Art. 11 Personal, professional and financial conditions

¹ The applicant shall:

- a. possess sufficient own resources;
- b. be of good repute;
- c. offer a guarantee that its affairs will be conducted with the utmost propriety;
- d. show that it possesses the skills and expertise necessary to operate lotteries or betting services;
- e. provide details of its economic circumstances and disclose any financial or other interests it may have in other enterprises;
- f. show that its financial resources are of lawful origin;
- g. be independent of enterprises engaged in the manufacture or supply of gaming facilities.

² The conditions laid down in subparagraphs a to c of the preceding paragraph shall also apply to:

- a. the applicant's shareholders and their beneficial owners;
- b. the applicant's principal trading partners and their beneficial owners.

³ The condition laid down in subparagraph f of paragraph 1 above shall also apply to the applicant's principal trading partners.

Art. 12 Conditions of an organisational nature

¹ The applicant's organisation must be such as to ensure that:

- a. management is independent of outside parties and the operation of the gaming events is subject to supervision;
- b. the operation is run in accordance with the principles of economy, transparency and reviewability;
- c. the information technology systems are secure.

² It must also set out the measures it will take to:

- a. maximise in a sustainable manner the net proceeds to be donated to good or charitable causes;

- b. ensure that taxes and other charges are paid and that the net proceeds are passed on;
- c. combat money laundering.

Art. 13 Consent of the cantons concerned

¹ The applicant shall state in which cantons it proposes to carry on its activity.

² A licence shall be granted only if the cantons concerned give their consent.

Section 3

Conditions for the grant of a small operator's licence

Art. 14 Legal form

¹ The applicant shall be an association, a foundation or a cooperative society, established under Swiss law.

² If the applicant is a cooperative society, the members of its board of directors shall be resident in Switzerland.

Art. 15 Organisational conditions

¹ The applicant shall be of good repute and set out the personal, technical and organisational measures it proposes to take:

- a. to safeguard against any risk associated with the gaming event;
- b. to ensure that the lottery or betting service will be operated with the utmost propriety.

² If the applicant intends to engage a third party to operate the lottery or betting service for reward, it shall also submit the third party's contract to the proper authorities for approval. The contract shall specify the amount of the remuneration agreed.

³ Engaging a third party to operate all or part of a lottery or betting service on its behalf shall not relieve the applicant of its obligations under this Act.

Section 4 **Game licence**

Art. 16 Conditions

¹ Lotteries and betting events shall be designed in such a way that:

- a. they can be conducted in a proper and transparent manner;
- b. they generate proceeds to be donated to good or charitable causes;
- c. the payout ratio does not exceed 75 percent.

² To enable the licensing authority to satisfy itself that these criteria are met, the applicant must provide information on:

- a. the design and conduct of the event from a technical, organisational and financial perspective;
- b. the form, frequency, duration and catchment area of the event;
- c. the method of drawing or other procedure to determine the outcome of the event, the procedures for determining the outcome, calculating winnings and paying out;
- d. the rules applying in the case of an unforeseen interruption or if the event does not take place;
- e. the rules applying to unclaimed winnings;
- f. the manner by which the payment of winnings is assured.

³ In the case of betting, the applicant must also submit the following information:

- a. the frequency, place and date of the events on which bets are to be placed;
- b. the deadline for the taking of bets in respect of each individual event.

⁴ The applicant must also set out the measures it intends to take to minimise the risk of gambling addiction.

Art. 17 Bookmaking

Only major operators may engage in bookmaking.

Section 5

Licensing authorities

Art. 18 Competence

¹ The licensing authority for major operators shall be the Lotteries and Gaming Commission.

² Otherwise, the grant of licences shall be a matter for the cantons.

Art. 19 Lotteries and Gaming Commission

¹ *The cantons* shall establish a Lotteries and Gaming Commission and appoint its chairman.

² The Commission shall be composed of a chairman and between six and eight further members.

³ *The Commission's members shall be drawn from the different linguistic regions.* They may not be directors or employees of any lottery or betting enterprise, casino, manufacturer or supplier involved in the gaming industry or of any connected enterprise.

Art. 20 Organisation

¹ The Commission shall adopt rules of procedure dealing in particular with its organisational structure and the powers and duties of the chairman.

² The rules of procedure shall be subject to the approval of the cantons.

³ The Commission shall be supported by a permanent secretariat.

Variant

Art. 19 Lotteries and Gaming Commission

¹ *The Federal Council* shall establish a Lotteries and Gaming Commission and appoint its chairman.

² The Commission shall be composed of a chairman and between six and eight further members. *Half of the members shall be appointed by the Federal Council on the nomination of the cantons.*

³ The Commission's members may not be directors or employees of any lottery or betting enterprise, casino, manufacturer or supplier of gaming facilities or of any connected enterprise.

Art. 20 Organisation

¹ The Commission shall adopt rules of procedure dealing in particular with its organisational structure and the powers and duties of the chairman.

² The rules of procedure shall be subject to the approval of the *Federal Council*.

³ The Commission shall be supported by a permanent secretariat.

Chapter 4 Operation

Section 1 General provisions

Art. 21 Draw or other procedure to determine the outcome of the gaming event

¹ The lottery draw or other procedure used to determine the outcome of the gaming event shall be conducted in public or in the presence of a public official, or be subject to equivalent supervision.

² A record shall be kept of the draw or other procedure used to determine the outcome of the gaming event.

³ The operator shall submit the record to the supervisory authority within one month after the gaming event takes place.

Art. 22 Requirements for technical equipment and other facilities

¹ The technical equipment and other facilities must be designed in such a way that the draw or other procedure used to determine the outcome of the gaming event cannot be influenced or manipulated.

² The licensing authority may carry out or cause to be carried out inspections of the technical equipment and other facilities. An inspection must be carried out where the draw or other procedure used to determine the outcome of the gaming event is computer-assisted.

Art. 23 Commercial syndicates

It shall be an offence to organise lottery syndicates on a commercial basis.

Art. 24 Information to be given to players

¹ The operator shall make the rules of the gaming event available to players during the time they are playing.

² Players may request additional information from the operator on taking part in the game.

Art. 25 Advertising

¹ Lottery and betting operators shall refrain from engaging in aggressive advertising.

² The operator shall be clearly identified in all advertising.

Art. 26 Loans and advances

Lottery and betting operators or their agents shall not give loans or advances to players.

Art. 27 Obligation to show licence

Lottery and betting operators shall be required to show their licences upon request.

Section 2

Supplementary provisions applicable to major operators

Art. 28 Measures to prevent gambling addiction

Major operators shall ensure that information on gambling addiction and on the prevention and treatment of same shall be available in all places where its lotteries or betting services are offered. If this is not reasonably possible, operators shall indicate where such information may be obtained.

Art. 29 Public information

Major operators shall make their articles of association, bylaws and annual report available for inspection by the public.

Chapter 5 Accounting and Audit

Section 1 Major operators

Art. 30 Accounting and annual report

¹ Major operators shall keep a separate book of accounts for each lottery or betting event.

² The annual report of major operators shall be governed by the provisions of the Swiss Code of Obligations⁵ on public limited companies.

Art. 31 Determination of net proceeds

¹ The net proceeds of lotteries and betting events shall consist of the total receipts from ticket sales or stakes wagered minus:

- a. the total payout;
- b. the operating costs;
- c. the fees and the regulation levy;
- d. the levy for the prevention and treatment of gambling addiction referred to in Art. 35;
- e. funds transferred to reserves in accordance with standard trade practice.

² Shareholders may not receive any dividend or other financial benefit of any kind.

Art. 32 Auditors

¹ Major lottery and betting operators shall have their annual accounts audited by an independent audit body.

² The audit body shall submit its report to the Commission.

Art. 33 Obligation to report irregularities

If the audit body finds any indication of unlawful conduct or irregularities, it shall report its suspicions to the regulatory authority immediately.

⁵ RS 220

Section 2 Small operators of lottery and betting services

Art. 34

Small operators shall be required to submit to the regulatory authority within two months following the completion of the lottery or betting event a report comprising:

- a. the operating accounts for the event in question;
- b. data on the conduct of the event;
- c. details of the distribution of the proceeds.

Chapter 6 Levies and Fees

Art. 35 Gambling addiction levy

¹ A fund shall be created (the Fund for the Prevention and Treatment of Gambling Addiction) to fund the prevention and treatment of gambling addiction.

² Major operators shall pay into the Fund a levy of 0.5 percent of gross aggregate gaming revenue from lotteries or betting events organised by them.

Art. 36 Fees

¹ The licensing and regulatory authority shall charge fees to cover the costs of making its determinations.

² It shall also charge fees to cover the costs of regulation.

Chapter 7:

Cantonal Lotteries and Betting Fund and Distribution of Resources

Art. 37 Cantonal Lotteries and Betting Fund

¹ Each canton shall set up a Lotteries and Betting Fund.

² The major operators which carry out lotteries and betting shall pay their net proceeds into the fund of that canton in which the lotteries or betting were conducted. The cantons shall determine the algorithm by which the Fund is to be distributed.

³ Prior to allocation to cantonal Funds, the cantons may use a portion of the net proceeds for good or charitable causes on a national scale.

Art. 38 Distribution body

Each canton shall designate a body to distribute resources from the lottery and betting fund (distribution body).

Art. 39 Incompatibility and independence

¹ The members of the distribution body may not simultaneously be members of the Commission.

² They must be independent of the major operators.

³ Each canton must maintain a public list of the names and interests of the members of the distribution body.

Art. 40 Distribution criteria

Each canton shall determine the criteria that the distribution body must apply in supporting good causes or charitable projects.

Art. 41 Decisions

¹ No legal entitlement exists to payments of sums from the lottery and betting fund.

² Appeals against the decisions of the distribution body may be made to the competent authority.

Art. 42 Reporting

¹ Each year, every canton shall publish a report containing the following information:

- a. The names of the beneficiaries of the Lotteries and Betting Fund;
- b. The amounts pledged;
- c. The type of projects supported.

² Where amounts are pledged to good or charitable causes, only the amounts need be stated.

³ In addition, each canton shall publish annually the financial statements of its Lotteries and Betting Fund.

Chapter 8: Regulation

Art. 43 Competence

Regulation is exercised by the licensing authority.

Art. 44 General tasks of the regulatory authority

¹ The regulatory authority shall monitor compliance with statutory regulations and licensing conditions.

² It may demand that operators surrender such information and documentation as the authority requires to exercise its remit.

³ It shall issue the rulings necessary to enforce the law.

Art. 45 Regulation of major operators

¹ The following, in particular, fall within the remit of the Commission:

- a. Supervising the business management and execution of lotteries and betting;
- b. Ensuring that the proceeds from lotteries and betting are used lawfully;
- c. Evaluating measures to prevent the harmful social consequences of lotteries and betting;
- d. Administering the gambling addiction fund.

² In fulfilling its remit, the Commission may call in experts and confer certain tasks upon the auditors.

Art. 46 Regulation of small operators

The regulatory authority responsible for small operators shall pay particular attention to examining the reports set forth in Article 34.

Art. 47 Confederation's right of appeal

¹ The Commission shall notify the Federal Department of Justice and Police (the "Department") of its rulings.

² The Department has the right to appeal to the competent body against such decisions.

Art. 48 Collaboration between the authorities

¹ The licensing and regulatory authorities shall work together and shall ensure the regular exchange of information.

² They shall also work with the Swiss Federal Gaming Board and foreign enforcement authorities.

Art. 49 Annual report and statistics

The regulatory authority shall publish the following annually:

- a. A report of its activities;
- b. Statistics on the lotteries and betting that have taken place under this Act.

Chapter 9: Penalties and Administrative Measures

Art. 50 Offences

¹ Imprisonment of up to one year or a fine of up to one (1) million Swiss francs shall be imposed on anyone who:

- a. Operates a lottery or betting without a licence;
- b. Obtains a licence unlawfully by giving false information;
- c. Does not pay the full amount of net proceeds into a lottery and betting fund;
- d. As a provider, offers unlicensed games within the meaning of this law.

² In serious cases, the penalty is strict-regime imprisonment for up to five years or regular imprisonment for no less than one year. In addition, this penalty may be combined with a fine of up to two (2) million francs.

³ Any person acting negligently shall be punished with a fine of up to 500,000 Swiss francs.

Art. 51 Violations

¹ Imprisonment or a fine of up to 500,000 Swiss francs will be imposed on anyone who:

- a. Does not comply with an order from the competent authority to restore the required state of affairs or to rectify an unacceptable situation;
- b. Advertises a lottery or betting event not licensed in Switzerland, or carries out impermissible advertising for a licensed lottery or betting event;
- c. Informs persons or third parties that a report has been made to the regulatory authorities or to the competent criminal investigation authorities, or that an investigation has been commenced against them.
- d. Organises commercial gaming syndicates to take part in lotteries.

² Any person acting negligently shall be punished with a fine of up to 250,000 Swiss francs.

³ The statute of limitations on violations shall be five years.

Art. 52 Administrative measures

¹ The licensing authority shall withdraw the licence if the conditions of its issue are no longer met, or if the operator:

- a. Has obtained the licence with incomplete or false information;
- b. Does not make use of the licence within the period set by the authority;
- c. Does not make use of the licence for a considerable period of time, unless the use of the licence is prevented by circumstances for which the operator is not responsible.

² It shall also withdraw the licence if the operator or one of the persons it has entrusted with running its business operations:

- a. Commits a serious violation of this law, the implementing provisions or the licence;
- b. Uses the licence for unlawful purposes.

³ In less serious cases, the authority may suspend or restrict the licence or impose additional conditions and obligations.

⁴ The withdrawal or suspension of the operating licence has the same effect on the game licence.

Chapter 10: Final Provisions

Art. 53 Repeal and amendment of prior law

The repeal and amendment of prior law is dealt with in the Appendix.

Art. 54 Transitional provision

¹ The licences issued under the previous law shall remain valid for a maximum of two (2) further years.

² During this period, they shall be subject to the old law.

Art. 55 Referendum and entry into force

¹ This law is subject to a non-mandatory referendum.

² The Federal Council shall determine the date of entry into force.

Repeals and Amendments of Prior Law

I

The Federal Law on Lotteries and Commercial Betting of 8 June 1923³ is hereby repealed.

II

The following federal laws are amended as set out below:

1. Federal Law on Games of Chance and Casinos (Casino Law, SBG) of 18 December 1998⁴:

Art. 1 para. 2

It is applicable to all games of chance that do not fall within the scope of the Federal Law on Lotteries and Betting, with the exception of private non-commercial lotteries and betting.

Art. 3 Terms and distinctions

^{1bis} The obligation to purchase a good or service at market prices is not deemed to be a bet if the game is organised as part of a sales promotion campaign that runs for a limited period of time and if the game itself does not result in income for either the operator or third parties (game of chance for sales promotion purposes).

Art. 4 para. 3 (new)

³ Gaming machines used for games of chance must have a payout ratio of at least 80 percent.

Art. 24^{bis} Fund for the prevention and combating of gambling addiction

¹ Casinos must pay a levy of 0.5 percent of gross gaming income into a fund set aside for the prevention and combating of gambling addiction.

² The fund will be administered by the Swiss Federal Gaming Board, which shall file an annual report on how the fund assets have been used.

³ SR 935.51

⁴ SR 935.52

2. Federal Law on Unfair Competition (UWG) of 19 December 1986⁵ :

Art. 3a Unfair games of chance for sales promotion purposes

Any person who fails to supply the following information in his commercial communications related to games of chance for sales promotion purposes shall be deemed, in particular, to have acted unfairly:

- a. Identity (name, address, registered office) of the operator and the mandating party;
- b. Number, type and value of all prizes;
- c. Place of and deadline for entries;
- d. Any geographical or person-related restriction such as place or age;
- e. Any obligation to supply proof of purchase;
- f. All costs associated with taking part;
- g. Date and means of establishing the winners, the announcement of the winners and the handover of prizes;
- h. All further conditions of entry.

Art. 3b Snowball systems

¹ Persons shall be deemed in particular to have acted unfairly if they promise to supply goods or pay bonuses or other benefits on terms that primarily constitute an advantage for the counterparty if he succeeds in attracting further persons to take part (i.e. snowball, avalanche or pyramid systems).

² Such a system will be suspected if the number of participants is capable of rising in a rapid and uncontrollable way and, additionally, if at least one of the following criteria is met:

- a. Participants receive a pecuniary benefit for attracting new participants;
- b. Participants must make an investment to enter;
- c. Participants receive commission on the turnover of the participants subordinate to them;
- d. Participants are not entitled to return unsold products against the reimbursement of the cost of acquisition;
- e. The structure of the system or the calculation of commission is unclear;
- f. The participants' own consumption is included in the calculation of their commission.

⁵ SR 241

Art. 25 Responsibility of the company

¹ Should the operation of a company violate a provision of this law, the company shall be punished with a fine of up to five (5) million Swiss francs.

² The court shall set the fine according to the severity of the violation, the financial capacity of the company and the risk of the commission of further violations for which the company would be responsible.

³ Those deemed to be companies within the meaning of this article are legal entities, partnerships and sole traders.

3. Federal Law on the Amendment of the Swiss Civil Code (Part Five: Code of Obligations) of 30 March 1911⁶ :

Art. 8a Promises of gain

A company that sends promises of gain or comparable announcements to consumers and gives the impression, through the format of such communications, that the consumer has won a prize, must supply this prize to the consumer.

4. Federal Law on Direct Federal Tax (DBG) of 14 December 1990⁷ :

Art. 5 para. 1 letter g (new) Other taxable assets

¹ Natural persons who are not domiciled or resident in Switzerland under tax law are liable to tax on the basis of financial connection if they:

- g. Are the beneficiaries of a gain in cash or in kind from lotteries, betting, games of chance for sales promotion purposes, competitions or other similar games that are held in Switzerland, and participate in the foregoing either with or without paying an entrance fee.

Art. 23 letter e

The following are also taxable:

- e. Income from lotteries, betting, games of chance for sales promotion purposes, competitions and similar games.

Part Four:

Tax at source for natural persons and legal entities

⁶ SR 220

⁷ SR 642.11

Part Three (new)

Tax at source on gains from lotteries, betting, games of chance for *sales promotion purposes*, competitions and similar games.

Art. 101a (new) Beneficiaries from lotteries, betting, games of chance for sales promotion purposes, competitions or similar games

¹ Natural persons who are the beneficiaries of a gain in cash or in kind from lotteries, betting, games of chance for sales promotion purposes, competitions or other similar games that are held in Switzerland, and participate in the foregoing either with or without paying an entrance fee, are liable to pay tax at source on such benefits.

² The rate of tax is ten (10) percent of the gross gain, less a deduction of 300 Swiss francs for the costs involved in the win.

³ Tax at source is levied in place of the direct federal tax which is assessed under the normal procedure.

⁴ The Swiss Federal Department of Finance is authorised to determine, in agreement with the cantons, the minimum rate of tax that is to be levied.

Art. 101b (new) Obligations of the party liable for the taxable benefit

Articles 100 and 101 shall apply.

Art. 101c (new) Regional competence

Article 107 paragraph 2 shall apply. The competent authority shall transfer the tax to that canton in which the beneficiary was domiciled or resident under tax law at the time the benefit fell due.

5. Federal Law on the Harmonization of Direct Taxes Assessed by Cantons and Municipalities (StHG) of 14 December 1990⁸ :

Art. 4 para. 2 letter g (new) Tax obligation on the basis of financial connection

² Natural persons who are not domiciled or resident in Switzerland under tax law are liable to tax on the basis of financial connection if they:

- g. Are the beneficiaries of a gain in cash or in kind from lotteries, betting, games of chance for sale promotion purposes, competitions or other similar games in which they have participated either with or without paying an entrance fee, if the party liable for the benefit is domiciled in or has its registered office in the canton.

⁸ SR 642.14

Fourth title:

Tax at source for natural persons and legal entities

Chapter 2^{bis}:

Tax at source on gains from lotteries, betting, games of chance for sales promotion purposes, competitions or similar games.

Art. 36^{bis} (new)

¹ Natural persons who are the beneficiaries of a gain in cash or in kind from lotteries, betting, games of chance for sales promotion purposes, competitions or other similar games that are held in Switzerland, and participate in the foregoing either with or without paying an entrance fee, are liable to pay tax at source on such benefits.

² Tax at source will be levied on gross income after the deduction of a flat-rate allowance to cover the costs involved in the win.

³ The tax deduction is made instead of the taxes that are assessed under the normal procedure by the Confederation, the canton and the municipality.

Art. 37 para. 1, first clause

¹ The party liable for the taxable benefit (Arts. 32, 36 and 36^{bis}) is liable for remitting the source tax.

Art. 38 para. 1, second clause (new)

... In the case of Article 36^{bis}, the competent tax collection authority shall transfer the tax to that canton in which the beneficiary was domiciled or resident under tax law at the time the benefit fell due.

Art. 72f (new) Adjustment of cantonal legislation to the amendments

¹ The cantons shall adjust their legislation in line with Article 36^{bis} and the amendments to Articles 37 and 38 from the date on which such changes enter into force.

² Article 72 paragraph 2 shall apply once the amendments enter into force.

6. Federal Law on Withholding Tax (VStG) of 13 October 1965⁹ :

Art. 1 para. 1

¹ The Confederation levies a withholding tax on income from moveable property and on insurance benefits; where corresponding provision is made in law, the

⁹ SR 642.21

declaration of taxable benefits may take the place of the payment of withholding tax.

Art. 6 (repealed)

Art. 12 para. 1, first clause

¹ In the case of income from capital, the liability to pay tax arises when the taxable benefit falls due.

Art. 13 para. 1 letter a

¹ The tax shall amount to:

- a. On income from capital: Thirty-five (35) percent of the taxable benefit;

Art. 16 para. 1 letter c

¹ The tax is due for payment:

- c. On other income from capital: Thirty (30) days after the liability to pay tax has arisen (Art. 12);

Art. 21 para. 1 letter b (repealed)

7. Federal Law on Value Added Tax (MWSTG) of 2 September 1999¹⁰ :

Article 18 chapter 23 a and b

- a. Revenue of licensed lotteries and betting, provided their proceeds are used exclusively for good or charitable causes.
- b. Revenue from games in licensed casinos, provided such revenue is subject to the casino levy.

8. The Post Office Act (PG) of 30 April 1997¹¹:

Art.13a Duty of information in the case of bulk consignments

Should the post office or other postal service provider establish when receiving or carrying sealed or unsealed mass consignments that these originate from unlicensed lottery or betting organisations, they shall inform the regulatory authority for lotteries and betting.

¹⁰ SR 641.20

¹¹ SR 783.0