

## **Summary**

### **The Regulation of Internet Gambling**

This master thesis deals with the regulation of gambling operated via Internet public network. The chosen topic reflects adoption of a new framework of gambling regulation represented in particular by Act No. 186/2016 Coll., on Gambling, as amended (hereinafter referred to as “the Gambling Act”) and Act No. 187/2016 Coll., on Gambling Tax, as amended (hereinafter referred to as “the Gambling Tax Act”), which introduced to the Czech legal system a systematic regulation of operation of gambling via Internet public network.

The author aims to analyze and evaluate the new framework of gambling regulation (including newly introduced system of gambling taxation). Considering that both the Gambling Act and the Gambling Tax Act have entered into force only on 1 January 2017 the author further aims to point out certain unclarities regarding interpretation of several legal provisions contained therein. Finally, the author further aims to propose possible amendments to the analyzed legal regulation.

The master thesis is divided into four parts. The first part is focused on the reasons why the new framework of gambling regulation has been adopted and further deals with the lacks of the previous regulation from the perspective of law of the European Union. In the respective chapters of the part two of this master thesis, fundamental institutes of the Gambling Act are analyzed. These institutes are then further contained and used throughout the remaining parts of this master thesis. The third part of this master thesis deals with the regulation of the internet gambling, in particular, from the perspective of the regulation of participation in the internet gambling. This part therefore deals with the registration process, functionalities of the user account, possibility to provide game bonuses and protective measures of the Gambling Act. In the fourth part, being the last part of this master thesis, new system of gambling taxation represented by the gambling tax is analyzed. The new system of gambling taxation is introduced by the analysis of individual elements of the Gambling Tax to which individual chapters of this part are dedicated. The summary of the findings of the performed analysis are summarized in the conclusion of this master thesis.