

Alea Iacta Est – Starting Points of The Current Regulation of Gambling with Emphasis on Financial and Legal Aspects of Its Regulation

Abstract

The thesis deals with the general starting points of the current legal regulation of gambling in the Czech Republic, both from the national and international perspective. In addition to a detailed examination of the fundamentals of the legislation, attention is also paid to selected financial and legal aspects of gambling regulation, especially the area of gambling tax, the tax on winnings, and the matter of use of cryptocurrencies and blockchain technology in the gambling field.

The thesis consists of three complementary interconnected parts. In the first, interdisciplinary part, the phenomenon of gambling is examined first from the perspective of non-legal disciplines. There are findings from sociology, economics, philosophy, ethics, psychology and there is also a brief look into the history and future of gambling. Interdisciplinary overlap and taking into consideration scientific knowledge from related disciplines is a prerequisite for such a creation of legislation that could achieve the objectives pursued.

Harm reduction gambling policy is examined in the second part of this thesis. This part analyses in detail issues related to problem gambling and the tools that can reduce the adverse effects of excessive gambling. The reasons for the origin and development of problem gambling are also analysed thoroughly. The carried-out analysis of the effectiveness of individual preventive tools and measures applied under the Czech Gambling Act is based primarily on findings from foreign scientific papers and expert studies mapping the behaviour of gamblers. The knowledge gained is applied to the existing legislation and, where appropriate, changes are proposed *de lege ferenda*.

The third part deals with the analysis of the financial and legal aspects of the gambling regulation, especially the tax and legal aspects and the issue of use of modern technologies closely related to the financial law for the operation of gambling. An extensive international comparative analysis of the ways in which gambling taxation is approached by other EU Member States is also carried out as part of the analysis of the legislation on gambling taxation. Using this analysis, recommendations are formulated at the end that could contribute *pro futuro* to the achievement of the fiscal objectives pursued also in the area of gambling taxation.

Klíčová slova: gambling, financial and legal aspects, gambling tax