

## Abstract

The thesis is focused on financial and legal aspects of lotteries and similar games with a special regard to poker layed down by act No. 202/1990 Coll., Act on Lotteries and Other Similar Games.

Bets and games of chance are civil law parallels of lotteries and other similar games. Legislator doesnt provide them with the same margin of legal protection and determines them unenforceable.

Lotteries and other similar games according to the Czech legislation have a characteristic element of chance. Author argues whether poker is a game of chance and tends towards the opinion, that poker doesnt fall within the scope of the lottery act in its current definition.

Afterwards the thesis clarifies the legal requirements to obtain licence to operate lotteries and other similar games. Czech republic as a member of the European Union shall be subjekt to the european law, nevertheless Czech legislation prohibits the applicants for licence to have a foreign equity participation. Author therefore compares the decisions of the Court of Justice of the European Union on gambling and tends towards the opinion that Czech legislation is in conflict with the European law.

Lotteries and other similar games are closely connected with the tax and fee duties of the subjects. Thesis clarifies the new institute of lotteries and other similar games payment effective since 1/1/2012. Author then analyses the tax obligations of the subjects under conditions that poker falls or doesnt fall within the scope of lottery act.

Authror then clarifies the basic criminal acts related to the issues of games of chance.

Thesis compares the gambling legislation in Belgium, Estonia and Italy and drafts a new gambling act inspired by them. Author suggests to replace the term lottery and other similar games with broader concept of gambling and defines it as only partially dependent on chance. Poker would then fall under the scope of gambling act and legal uncertainty would be removed.