- **Failure to comply with the Government's Legislative Rules** – According to these, the explanatory memorandum must include the expected economic and financial impact of the proposed legislation on business environment. In order to assess this impact in a relevant way, number of economic analyses based on the activities of individual entities of the gambling tax must be carried out. No such analysis was carried out. The analyses to the original draft of the Gambling Tax Act cannot be used because they are more than three years old and tax revenue is not as expected.
- **Failure to comply with the Government's Policy Statement** – The government undertook to conduct a comprehensive assessment of the application of the new regulation of gambling and only then, based on the lessons learned, legislative changes might be proposed.
- **Violation of the rule of legislative restraint in the tax area -** One of the general principles of the rule of law is the principle of legislative restraint, according to which, in the interests of the desired stability of legislation, tax legislation should only be changed if the existing legislation proves to have such shortcomings that its replacement by the new legislation is necessary. Since 2012, the current bill has already been the fourth change in the tax burden on gambling operators.
- **Negative impacts of tax increase, the so-called detrimental effect –** Further tax burden together with strict regulation, already manifesting by the decrease of gambling tax revenue, will fulfil the unconstitutional detrimental effect of the tax.
- **Failure to achieve the declared goals of the bill –** The main goal of the proposed amendment to the bill is to increase public budgets and to limit harmful consequences of gambling. However, this is not what the impact of the act will be like because it will only mean the disappearance of legal operators and the increase in illegal gambling that does not provide players with any responsible gaming.

  Unjustified level of rates for individual types of gambling games – comparison with other EU jurisdictions