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### **Law 6/2014, of 10 June, amending Law 2/1989, of 16 February, on tourist recreation centres and the establishment of rules on taxation, commerce and gambling**

#### **Preamble**

Law 2/1989, of 16 February, on tourist recreation centres, was promulgated with the purpose of promoting tourist offer in Catalonia. It regulates the creation of tourist recreation centres of a modern design and technology; it determines the minimum conditions to be met by the tourist recreation centres in relation to the volume of the investment and to the services and activities to be developed therein, and it also regulates awards to private companies through public tender procedures.

By virtue of this regulation, and according to Decree 152/1989, of 23 June, a public tender was announced for the installation of a tourist recreation centre in Vila-seca and Salou, whose award led to the current centre.

The experience accumulated since the promulgation of Law 2/1989 required an amendment of the regulation, which took form in Law 6/1994, of 19 May, with the introduction of mechanisms to favour an improvement in the management of activities in recreation centres, so the different activities may be carried out by different persons but within an integrated regime.

In order to promote the tourist offer in Catalonia and favour, within the scope of the tourist recreation centre of Vila-seca and Salou, new investment projects adapted to the new tourist market demands, it is necessary to introduce the relevant amendments to extend the activities allowed in the said centre. These amendments basically relate to facilitating the establishment of new activities relating to the tourism of businesses, conferences, conventions, commerce and gambling and betting activities, which requires adapting the regulation of these activities and their taxation and the relevant urban planning and commerce adaptations and provisions.

Urban planning of new gambling and betting activities is the competence of the municipal urban planners, which, with the relevant modification, may establish a new plan for the use of land and its exploitation subjected to the



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legally established parameters, without prejudice to the possibility to carry out a global restructuring of the centre and provide for new parameters through a master urban plan.

Intermediation in gambling is regulated in order to guarantee that the international transfer of funds takes place with the maximum possible security and simplicity, and in order to ensure compliance with the regulations on money laundering and the fight against tax fraud by limiting the use of cash in the national currency or in a foreign currency.

Furthermore, according to the current policy relating to gambling, there is a limit on the possibility to extend authorisations or to grant new ones outside the scope of the recreation centre of Vila-seca and Salou in order to preserve the rights of the gambling casinos authorised in Catalonia.

This law also takes into account aspects of business social responsibility actions and programmes relating to the neighbouring society, with commitments with workers and with the social and cultural fabric, as well as with entities of the third sector.

The law has nineteen articles, distributed in four chapters -the second of which is divided in two sections- and five additional provisions, one derogatory provision and one final provision.

### **Chapter I. Extension of activities at the tourist recreation centre of Vila-Seca and Salou**

#### **Article 1. Purpose of the Law**

The purpose of this law is to make the appropriate legal amendments to extend the activities of the tourist recreation centre of Vila-seca and Salou.

#### **Article 2. Amendment of Law 2/1989, of 16 February, on tourist recreation centres**

Two additional provisions are added to Law 2/1989, of 16 February, on tourist recreation centres, with the following wording:

«Additional provisions



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»First

»As regards the tourist recreation centre of Vila-seca and Salou, created by virtue of this law, Decree 152/1989, of 23 June, approving the installation of a tourist recreation centre in Vila-seca and Salou, amended by Decree 161/2003, of 23 June, is maintained with the following provisions:

»a) Gambling and betting activities are allowed, except in the area of the theme park, whose general uses must continue to be those existing at the moment of entry into force of the Law amending Law 2/1989, of 16 February, on tourist recreation centres, and establishment of rules on taxation, commerce and gambling.

»b) The development possibilities of spaces dedicated to gambling and betting activities, to hotel uses and to commerce uses is as determined by the urban plan. The land area dedicated to residential, hotel and gambling and betting uses cannot exceed thirty percent of the total area of the tourist recreation centre.

»c) The uses of land and its exploitation can be restructured through a modification of the municipal urban plan, subjected to the parameters provided for by this law and in accordance with the theme hotel uses linked to the amusement park and its complementary services.

»Second

»1. Notwithstanding the contents of the first additional provision, a master urban plan may restructure the tourist recreation centre of Vila-seca and Salou and provide for the parameters corresponding to the different uses, including gambling and betting -admitted outside the theme park-, without being subjected to the urban parameters provided for by article 2, *e*, *f* and *g* and by the regulations which develop this law.

»2. The master urban plan may classify and qualify land and establish the rest of the parameters mentioned in article 56.6 of the consolidated text of the Urban Planning Law, approved by Legislative Decree 1/2010, of 3 August, in a manner compatible with the parameters of the Partial Territorial Plan of Camp de Tarragona and according to the Master Urban Plan of the coast and the regulations of the Plan for areas of natural interest.



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»3. The master urban plan must establish, for the extension of exploitation, the corresponding reserves of land for systems and for mandatory and free assignments, according to the urban planning legislation.

»4. The initial and the final approval of the master urban plan require a prior favourable report by the Consortium of the Tourist Recreation Centre of Vila-seca and Salou.

»5. Outside the area of the theme park of the tourist recreation centre of Vila-seca and Salou, no theme parks, mechanical attractions, aquatic parks or complementary services of theme parks may be installed which are equivalent to those existing at the moment of the entry into force of the Law amending Law 2/1989, of 16 February, on tourist recreation centres and establishment of rules on taxation, commerce and gambling.

»6. Regardless of the changes which may take place as a consequence of the modifications of the planning of the tourist recreation centre of Vila-seca and Salou, the values and considerations made in the Catalogue of the landscape of Camp de Tarragona are to be taken into account regarding the configuration of spaces and buildings.»

### **Chapter II. General provisions on gambling and betting applicable to casinos authorised in tourist recreation centres**

#### **First section. Procedure regulations**

#### **Article 3. Holders of authorisations for gambling activities in tourist recreation centres**

1. In tourist recreation centres, only the following entities may organise, exploit and run the gambling and betting activities to which this law relates:

a) Entities holding the authorisation of the tourist recreation centre or companies totally or partially owned by the holder and which are included in the authorisation of the tourist recreation centre having obtained the prior administrative authorisation of the body of the Generalitat competent in matters of gambling to operate in these tourist recreation centres, in the terms provided for in this regulation and in the provision which develop it.



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b) The legal persons which obtain prior administrative authorisation by the body of the Generalitat competent in matters of gambling to operate in these tourist recreation centres, in the terms provided for in this regulation and in the provision which develop it.

2. In order to become holders of authorisations for the development of gambling and betting in tourist recreation centres, legal persons and their shareholders, officers, representatives or managers cannot fall within any of the following circumstances:

a) Having been convicted by final judgement, during the ten years preceding the date of the application for authorisation, of an offence of fraud against persons, against assets and the social-economic order or against the public treasury and the social security, of cover-up and money laundering, offences against the Public Administration or any criminal offence arising from the management or exploitation of unauthorised gambling.

b) Having requested the declaration of voluntary insolvency procedure, having been declared bankrupt in any procedure, having been declared under insolvency procedure, unless there is an effective creditors' arrangement, being subjected to judicial intervention or being incapacitated according to the insolvency regulations before the expiration of the incapacitation period set forth in the verdict of assessment of the insolvency procedure.

c) Having been sanctioned by final resolution for committing three or more very serious infringements during the last two years for breach of the Catalan or Spanish regulations relating to gambling.

d) Being or having been shareholders or directors of companies indebted with the Generalitat for taxes specific to gambling or betting.

e) Having been sanctioned by final resolution for committing three or more serious infringements during the last two years for breach of the specific tax regulations of gambling or betting.

f) Not being up to date in the payment of taxes to local entities, the Catalan administration or the Spanish administration, or in the payments relating to the social security.



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g) Having been sanctioned by final resolution for committing a serious or very serious infringement during the last two years for breach of the regulations relating to prevention of money laundering and the financing of terrorism.

### **Article 4. Procedure to grant authorisations**

1. The authorisations for the installation and exploitation of casinos located in a tourist recreation centre must be granted in a public tender procedure, regulated by the provisions of this law and, as long as it is not in contradiction of same, by the regulations on gambling.

2. Capital companies with the legal form of an anonymous company (i.e. public limited company), including the European company, and groups of companies under any legally admitted modality incorporated for this purpose, which prove that they comply with the conditions and requirements set forth in the resolution of announcement of the public tender, may take part in it.

3. The groups of companies mentioned in paragraph 2 are obliged to provide the following documents:

- a) The name and details of the companies which make up the group.
- b) A commitment subscribed by the representatives of the legal persons which are part of the group to the effect that, in case that they obtained the requested authorisation, they shall incorporate a capital company under the legal form of an anonymous company, including a European company, within the time limit provided for in the terms and conditions of the procedure. The new company, whose capital shall be represented by registered shares, shall be the holder of the authorisation granted.
- c) Information on the percentage of participation of each of the companies which make up the company holding the authorisation.

4. The terms and conditions of the tender may:

- a) Require the payment, as a prior condition for the granting of the authorisation of opening and exploitation, of contributions for, among other purposes, fighting the pathologies associated to gambling and for the maintenance of the tax resources of the Generalitat relating to casinos.



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b) Establish, in order to ensure the tourist and public interest of the project, the obligation of a minimum initial investment related to each authorisation, relating both to the facilities of the casinos and to those corresponding to hotels, commercial areas and recreation areas, and to any other authorised economic activity included in the project and directly or indirectly related to the casino.

5. The competent body on gambling must issue a resolution declaring the start of the public tender for the granting of the authorisations to install and exploit casinos located in a tourist recreation centre. This resolution must approve the terms and conditions of the invitation to tender and the corresponding time limits, and must set forth that the tender will be divided in two phases, both of them of an eliminating character.

a) The first phase is the pre-selection of applicants and it ends with a list of admitted companies. The purpose of this phase is to prove, in the terms and to the extent set by the resolution initiating the procedure, that the applicants meet the requirements to take part in the tender, their technical capacity in relation to gambling and their economic and financial capacity. During this phase, participants must provide, among other documents, a manual on money laundering, in the terms provided for by the regulations in force, and documents proving the legal origin of the funds and their capacity in relation to gambling activities.

b) The second phase is the assessment of the proposals and the granting of the authorisations to install and exploit casinos located in a tourist recreation centre. This phase starts with the publication of the resolution approving the terms and conditions of the tender, and its purpose is to assess the proposals submitted by the applicants having been admitted in the first phase. The tender must value positively, regarding the tourist interest of the project, proposals which include place names from the influence area of the tourist recreation centre. The proposals must observe the minimum requirements set by the resolution initiating the procedure, which are to be specified in the terms and conditions of the tender, among which are those relating to minimum initial investments, according to paragraph 4, and those relating to the job creation. In this phase, the following documents shall be examined, their requirements having been set in the corresponding terms and conditions:



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–The detailed report of the projected systems of admission and control of players and of adjustment to the manual on money laundering submitted in the first phase.

–The good governance and transparency code and the establishment of systems to prevent criminal charges.

–A detailed programme, internal to the company, relating to the prevention of pathologies related to gambling.

–A programme which must include, among other items, the benefits for workers regarding the reconciliation of personal and professional life and training.

–A cultural and social programme for the benefit of the influence area of the tourist recreation centre.

6. The granting of the authorisations to install and exploit casinos located in a tourist recreation centre is subject to the deposit of a provisional bond for an amount to be determined by the resolution of invitation to public tender according to the projected investment. Under no circumstance shall the bond be lower than three million euros. This bond shall be definitive once the holder obtains the authorisation for the opening and operation of the casino.

### **Article 5. Obligations of the holders of authorisations for gambling activities in tourist recreation centres**

1. Companies holding authorisations for the organisation, exploitation and performance of gambling activities in tourist recreation centres must prove the legal origin and the beneficial ownership of the funds used for the organisation and exploitation of the gambling and betting activities to which this law relates, in the terms provided for by the authorisation granted.

2. Companies holding authorisations for the organisation, exploitation and performance of gambling activities in tourist recreation centres must have implemented the measures required by the regulations on prevention of money laundering and the financing of terrorism, and the supervision or control measures required to avoid conducts considered criminal in these gambling centres, in the terms and conditions provided for by the applicable regulations.





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3. Companies holding authorisations for gambling activities in tourist recreation centres must perform a responsible management of gambling. A *responsible management of gambling* is understood as the set of principles and practices to be adopted in order to protect public order and guarantee the integrity of gambling, optimising at the same time the benefits for the society and establishing rules protecting minor children, and specifically the prohibition of accessing gambling areas.

4. The body of the Generalitat competent in matters of gambling must verify compliance with the commitments mentioned in this article, without prejudice to the supervision competences of the executive service of the Committee for the Prevention of Money Laundering and Monetary Offences relating to the prevention of money laundering and the financing of terrorism.

### **Second section. Provisions on gambling and betting applicable to authorised casinos in tourist recreation centres**

#### **Article 6. Legal regime applicable to authorised casinos in tourist recreation centres**

The companies holding authorisations for gambling in tourist recreation centres shall be governed by the general rules issued by the Generalitat in relation to the organisation, exploitation and practice of gambling and betting activities, without prejudice to the provisions of this chapter.

#### **Article 7. Gambling establishments in tourist recreation centres**

1. Without prejudice to the generally applicable provisions, the areas destined for gambling in tourist recreation centres can be visible from other areas of the tourist recreation centre not destined for gambling.

2. In the areas destined for gambling in tourist recreation centres, machines or games with sounds can be used and may be heard from other areas of the tourist recreation centre not destined for gambling.



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3. The visual and sound effects mentioned in paragraphs 1 and 2 cannot be advertising ploys for minors or encourage them to gamble, considering their protection.

4. The gambling establishments of tourist recreation centres must observe, in any case, the rights and guarantees arising from the specific legislation on children and teenager protection.

### **Article 8. Access to casinos located in a tourist recreation centre**

The following provisions are applicable to casinos located in a tourist recreation centre:

a) Entities holding authorisations to open and operate casinos located in a tourist recreation centre are obliged to identify the persons accessing the areas where gambling activities are performed, in the terms provided for in the regulations for the prevention of money laundering.

b) Minor children and legally incompetent persons cannot access under any circumstance the areas destined for gambling or games of chance or luck where money or valuables are risked, use recreation machines with prizes nor take part in bets. For this purpose, the necessary control measures must be adopted in order to avoid the entrance and circulation of minors and legally incompetent persons in these areas.

c) Those included in registers of persons with forbidden access to gambling establishments cannot access the areas of tourist recreation centres where gambling activities are performed.

d) Entities holding tourist recreation centres must inform the body of the Generalitat competent on gambling about the technical and human means available to comply with the provisions of letters *a*, *b* and *c*, so the competent body may exercise its control duties.

e) Non-compliance with letters *a*, *b* and *c* shall lead to the opening of a sanctioning procedure for breach of article 3 of Law 1/1991, of 27 February, regulating the regime of sanctions relating to gambling.

f) Holders or operators must exercise the right of admission to tourist recreation centres and especially to gambling areas.



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- g) The obligation of information and publicity of the rules and conditions of games must be observed in order to ensure that users know them.
- h) There must be a security system granting users the necessary transparency and certainty within the development of gambling activities and an effective control by the body of the Generalitat competent on gambling.

### **Article 9. Regime of sanctions**

Infringements relating to authorised casinos in tourist recreation centres can be sanctioned, in relation to the monetary sanctions generally provided for in article 6.1.a, 2.a and 3.a of Law 1/1991, of 27 February, regulating the regime of sanctions relating to gambling, with the following amounts:

- a) Very serious infringements, with a penalty between 100,001 and 3,000,000 euros.
- b) Serious infringements, with a penalty between 10,001 and 100,000 euros.
- c) Minor infringements, with a penalty of up to 10,000 euros.

### **Chapter III. Provisions relating to gambling and betting applicable to all casinos**

#### **Article 10. Scope of application of chapter III**

The provisions of this chapter are applicable to all casinos in Catalonia.

#### **Article 11. Intermediation in gambling activities**

1. The legal persons authorised by the competent administration body which are included in the Register of authorised companies can undertake intermediation in gambling activities.
2. The provision of paragraph 1 is without prejudice to the obligations relating to these operations set forth by the regulations on money laundering and the financing of terrorism.

#### **Article 12. Legal regime of the users and participants**



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1. Users and participants in gambling and betting activities have the following rights, without prejudice to the rights granted by the general regulations on gambling, consumer protection or any other applicable regulation:

- a) To finish the game they have started, according to the rules of each game.
- b) To collect the prizes to which they may be entitled, according to the rules of each game.
- c) To obtain clear and true information on the rules of the games they play.
- d) To enjoy a transparent development of the games.
- e) To make the complaints they deem appropriate, according to the rules of each game.
- f) Not to be admitted to take part in gambling and games of chance if they are included in the register of persons with forbidden access to gambling establishments, if identified as such.
- g) To know the identity of the operator of the gambling authorisation in case of complaints or infringements.
- h) To receive information on responsible gambling.

2. Users and participants in gambling activities have the following obligations:

- a) Not to alter the normal development of the games.
- b) To comply with the rules relating to participants or visitors set forth by the corresponding gambling establishments and by the body of the Generalitat competent on gambling.
- c) To identify themselves before the gambling establishments in the terms provided for by this law or by its developing regulations, or by the body of the Generalitat competent on gambling.

### **Article 13. Complaints**

The basic rules of all games must contain a specific rule whereby both the authorised entity and the players must make the complaints relating to their



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participation in gambling before the body of the Generalitat competent on gambling, which shall resolve them according to the established procedure.

### **Article 14. Allocation of illicit prizes**

1. If it is verified that a person who has obtained a prize was not entitled to play due to his age or limitations in his capacity to act, the holders of the authorisations of casinos must give the prize to the body of the Generalitat competent on gambling, which shall decide its allocation according to the circumstances, but bearing in mind that under no circumstance can it be given to the person who has obtained it unlawfully. The amounts of these prizes are to be used for the promotion of responsible gambling.

2. If the case to which paragraph 1 refers takes place for reasons attributable to the holders of the authorisations of casinos, the body of the Generalitat competent on gambling shall open the corresponding sanctioning procedure, according to the provisions of Law 1/1991, of 27 February, regulating the regime of sanctions relating to gambling.

## **Chapter IV. Amendment of several laws**

### **Article 15. Amendment of Law 15/1984, of 20 March, on gambling**

An additional provision, the third, is added to Law 15/1984, of 20 March, on gambling, with the following wording:

«Third. Guarantee of the maintenance of tax resources of the Generalitat relating to casinos

»Tenders for the granting of authorisations to install and exploit casinos in tourist recreation centres must establish mechanisms to guarantee, at least, the maintenance of the tax resources of the Generalitat relating to casino as a result of the entry into force of the amendment of letter *c* of section 2 of article 33 of Law 25/1998, of 31 December, on administrative and tax measures and measures of adaptation to the euro.»

### **Article 16. Amendment of Law 1/1991, of 27 February, regulating the regime of sanctions relating to gambling**



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1. The text of article 9 of Law 1/1991, of 27 February, regulating the regime of sanctions relating to gambling shall be that of paragraph 1.

2. A second paragraph, number 2, is added to article 9 of Law 1/1991, of 27 February, regulating the regime of sanctions relating to gambling, with the following wording:

«2. Incurring in any of the circumstances for incompatibility indicated in article 3 of the Law amending Law 2/1989, of 16 February, on tourist recreation centres and the establishment of rules on taxation, commerce and gambling, is a cause for revoking the authorisation for gambling and betting activities in tourist recreation centres.»

### **Article 17. Amendment of Law 25/1998, of 31 December, on administrative and tax measures and measures of adaptation to the euro**

1. Letter *b* of paragraph 1 of article 33 of Law 25/1998, of 31 December, on administrative and tax measures and measures of adaptation to the euro, is modified and shall have the following wording:

«b) Special rules:

»In the following cases, the tax base is as indicated for each modality mentioned:

»–In casinos, the tax base is the amount of gross income obtained by the casinos from gambling, applying the following rules:

»1st. The entrance fee to gambling rooms is not considered a revenue for these purposes.

»2nd. In casinos whose activity includes bingo, electronic bingo, the use of any kind of machine or electronic device for gambling and gambling through the internet or telematic means, the revenue from these games, after discounting the amount allocated for prizes, is also part of the tax base of the tax on the activity of casinos.

»3rd. In casinos whose activity includes the organisation and performance of bets in any modality, the revenue from these games, after discounting the amount allocated for prizes, is also part of the tax base. The tax on raffles, tombolas, bets and random combinations is not applicable to bets.



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»4th. The tax base is determined by direct calculation. The taxable person is obliged to submit the self-assessment in the form and within the time limits set forth by the regulation.

»–In bingo, the tax base is the total sum paid by players for the acquisition of their cards or the face value of the cards, except in electronic bingo, in which case it is the amount played after discounting the sum allocated to prizes. In the case of an electronic bingo played in more than one room at a time, the total amount played and the total amount allocated to prizes must be prorated between the rooms in proportion to the amount played in each of them in relation to the total amount played.

»–In games played by internet or telematic means, the tax base is the amounts which players pay to take part in them, after discounting the amount allocated to prizes.»

2. Letter *c* of paragraph 2 of article 33 of Law 25/1998, of 31 December, on administrative and tax measures and measures of adaptation to the euro, is modified and shall have the following wording:

«c) The tax rate applicable to casinos is 10%.»

**Article 18. Amendment of Law 5/2012, of 20 March, on tax, financial and administrative measures and on the tax on stays in tourist establishments**

Paragraph 3 of article 107 of Law 5/2012, of 20 March, on tax, financial and administrative measures and on the tax on stays in tourist establishments, is modified and shall have the following wording:

«3. Fee:

Type of establishment	Fee (in euros)	
	Barcelona city and Tourist Recreation Centre	Rest of Catalonia
5-star hotel, luxury and cruise ship	2.25	2.25



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4-star hotel and 4 superior	1.10	0.90
Other establishments and equipment	0.65	0.45

»The Tourist Recreation Centre fee is applicable to stays in establishments within a tourist recreation centre located in areas where gambling and betting activities are allowed.»

### **Article 19. Amendment of the Regulation on casinos, approved by Decree 204/2001, of 24 July**

Letters *g* and *h* of paragraph 1 of article 5 of the Regulation on casinos, approved by Decree 204/2001, of 24 July, are modified and shall be worded as follows:

«g) None of the shareholders, whether it is a natural or legal person, may hold a share in the capital or a management office in more than six companies exploiting casinos within the Autonomous Community of Catalonia.

»h) No company may hold more than six authorisations for the installation of casinos in Catalonia.»

### **Additional provisions**

#### **First. Casinos in the tourist recreation centre of Vila-seca and Salou**

The Government must promote one or more public tenders within the framework of the regulations applicable to gambling and according to the provisions of this law, in order to grant up to six authorisations for casinos in the tourist recreation centre of Vila-seca and Salou.

#### **Second. Maintaining the current authorisations of casinos**

Without prejudice to the acknowledgement of the rights of the casinos currently existing in Catalonia in the terms of their respective authorisations for opening and operation, no other authorisations may be granted for the





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exploitation of casinos outside the tourist recreation centre of Vila-seca and Salou.

### **Third. Contributions to fight against pathologies associated to gambling and other purposes**

All casinos in Catalonia must make contributions to fight pathologies associated to gambling, among other purposes, from the date of start of the gambling and betting activities in the first casino in the tourist recreation centre of Vila-seca and Salou. The amount of the contributions shall be established by the body of the Generalitat competent on gambling in proportion to the volume of activity of each casino.

### **Fourth. Commercial uses**

Commercial uses within the perimeter of the tourist recreation centre defined in annex 1 of Decree 152/1989, of 23 June, approving the installation of a tourist recreation centre in Vila-seca and Salou, are excluded from the location criteria established by the sector legislation in force regarding commercial facilities and may be realised according to the corresponding urban plan, in pursuance of the second additional provision of Decree law 1/2009, of 22 December, on the regulation of commercial facilities.

### **Fifth. Opening hours**

For the purposes of the legislation regarding opening hours, the area within the tourist recreation centre defined in annex 1 of Decree 152/1989, of 23 June, approving the installation of a tourist recreation centre in Vila-seca and Salou, is considered a tourist zone all year long.

### **Derogatory provision**

1. Article 5.2 of Decree 152/1989, of 23 June, approving the installation of a tourist recreation centre in Vila-seca and Salou is derogated.
2. All provisions of a rank equal to or lower than this law which conflict with it are opposed to it or incompatible with it are derogated.



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**Final provision. Entry into force**

This law enters into force the day after its publication in the *Official Journal of the Generalitat of Catalonia*, except for articles 11, 17 and 18, which shall enter into force on the date of start of the gambling and betting activities in the first casino located in the tourist recreation centre of Vila-seca and Salou.