

99102050002000

Heruntergeladen am 21.06.2025

<https://fimportal.de/services/99102050002000>

Modul	Sachverhalt
Leistungsschlüssel	99102050002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Register taxes on race betting, public lotteries and draws, and sports betting
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	08.03.2021
Fachlich freigegeben durch	Ministry of Finance Schleswig-Holstein
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/rennwloottg_2021/_10.html">https://www.gesetze-im-internet.de/rennwloottg_2021/_10.html</a> <a href="https://www.gesetze-im-internet.de/rennwloottg_2021/_11.html">https://www.gesetze-im-internet.de/rennwloottg_2021/_11.html</a> <a href="https://www.gesetze-im-internet.de/rennwloottg_2021/_17.html">https://www.gesetze-im-internet.de/rennwloottg_2021/_17.html</a> <a href="https://www.gesetze-im-internet.de/rennwloottgabest/RennwLottGABest.pdf">https://www.gesetze-im-internet.de/rennwloottgabest/RennwLottGABest.pdf</a>
Teaser	If you wish to organize race betting, public lotteries and draws or sports betting and this has been approved by the competent authority, you are obliged to declare and pay the tax arising thereon to the competent tax office.
Volltext	<p>If you operate a totalisator or act as a bookmaker, or organize public lotteries and draws or sports betting, you must declare and pay the race betting, lottery or sports betting tax. Bets placed on the occasion of horse races at a totalizator or with a bookmaker are subject to the race betting tax. A tax of 5% of the bet is payable on the bets placed. Public lotteries and lotteries organized in Austria are subject to lottery tax. For domestic public lotteries and draws, the tax is 20% of the gross price of all tickets.</p> <p>The following are exempt from taxation</p> <ol style="list-style-type: none"> <li>1. lotteries, a) in which passes are not issued or b) in which the total price of the tickets in a lottery does not exceed the value of 650 euros, unless the organizer is a trader or itinerant trader within the meaning of trade law or the winnings consist wholly or partly in cash;</li> <li>2. lotteries and draws approved by the competent authorities, in which the total price of the tickets of a lottery or draw a) in the case of lotteries and draws for exclusively charitable, benevolent or ecclesiastical purposes does not exceed the value of 40,000 euros, b) in all other cases, the value of 240 euros.</li> </ol> <p>In the case of lotteries and lottery games, the tax</p>

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**Sachverhalt**

liability arises upon approval, but no later than the time when the approval should have been obtained. Sports betting by domestic and foreign providers that are organized in Germany or where the player is resident in Germany are subject to the sports betting tax. All sports bets made in Germany are taxed at 5% of the stakes. The taxation also applies to sports bets placed via the Internet. The tax liability arises for sports betting when the bet has become binding. As an organizer of sports betting, you can appoint a tax representative in Germany if you do not have your residence or registered office in the EU or a contracting state of the EEA. A tax representative can be anyone whose place of business is in Germany, against whose tax reliability there are no doubts and who - insofar as he is obliged to do so under the German Commercial Code or the German Fiscal Code - keeps proper commercial accounts and prepares annual financial statements in good time. The tax representative shall fulfill your obligations as a foreign-based organizer under this Act as his own. He has the same rights and obligations as you. The tax representative owes the tax for sports betting alongside the organizer.

**Erforderliche Unterlagen**

You can find out which documents are required from the relevant tax office.

**Voraussetzungen**

The public lottery, gambling and the organization of race betting require a permit.

**Kosten**

none

**Verfahrensablauf**

If you operate a totalizator, your tax liability arises at the conclusion of the acceptance of bets. If you are a bookmaker, your tax liability arises when the bet has become binding, but no later than the decision of the race to which the bet relates. For lotteries and draws, you register and pay the tax before you start selling tickets. If you organize sports betting, your tax liability arises when the bet has become binding. You register the tax at the responsible tax office. There you will receive the necessary forms. Your tax declaration is, if applicable, the proof of taxation. In this case, no separate notice is issued by the tax office, only in the event of deviations from your tax declaration.

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Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> <li>• Clubs must declare the tax due on totalizator bets within three days after each race day.</li> <li>• As a bookmaker, you must declare and pay the tax within one week after the end of each half calendar month.</li> <li>• As an organizer of public lotteries and draws, you must declare and pay it before you start selling tickets.</li> <li>• The tax for sports betting is due on the 15th day after the end of the registration period.</li> </ul>
weiterführende Informationen	<a href="https://www.steuerklassen.com/steuern/">https://www.steuerklassen.com/steuern/</a> <a href="https://de.wikipedia.org/wiki/Direkte_und_indirekte_Steuern#Indirekte_Steuern">https://de.wikipedia.org/wiki/Direkte_und_indirekte_Steuern#Indirekte_Steuern</a> <a href="https://de.wikipedia.org/wiki/Lotterie">https://de.wikipedia.org/wiki/Lotterie</a> <a href="https://www.gesetze-im-internet.de/rennwLottgabest/RennwLottGABest.pdf">https://www.gesetze-im-internet.de/rennwLottgabest/RennwLottGABest.pdf</a>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Taxation of Lotteries, Gambling and Sports Betting Determination</li> <li>• If the organizer does not have his residence or registered office in the EU or a contracting state of the EEA and a tax representative has been appointed, the tax office in whose district the tax representative has his place of business shall have local jurisdiction.</li> <li>• If there is no domestic jurisdiction, the Federal Ministry of Finance may designate a competent tax office.</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> <li>• Written form required: Yes</li> <li>• Personal appearance required: No</li> </ul>
Ursprungsportal	