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Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von Videoprogrammanbietern und Video-on-Demand-Anbietern

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/102573561/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99148082002003
Leistungsbezeichnung I	Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von Videoprogrammanbietern und Video-on-Demand-Anbietern
Leistungsbezeichnung II	Film levy for video program providers and video-on-demand providers
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	methodisch freigegeben
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	

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Verrichtungskennung	Festsetzung (2)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	08.05.2023
Fachlich freigegeben durch	The Federal Government Commissioner for Culture and the Media (BKM)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ffg_2017/_152.html
Teaser	If you exploit cinema films as a video program provider or video-on-demand provider, you must report your monthly net turnover and, under certain circumstances, your cinema film share. Above a certain turnover, you must pay a film tax.
Volltext	<p>As a company that exploits cinema films, you must pay a film tax to the German Federal Film Board (FFA). The film levy finances all measures of the German Federal Film Board.</p> <p>The amount of the film tax depends on your net sales subject to the tax. The percentage of the film levy is determined by the FFA on the basis of the reported net sales of the previous year.</p> <p>The following regulations apply to video program providers:</p> <ul style="list-style-type: none"> • If you have achieved a maximum net turnover of EUR 500,000 in the previous year with films over 58 minutes subject to the levy and a share of theatrical films in turnover of at least 2 percent, you are not obliged to pay the film levy, but are legally obliged to report your turnover, if you have achieved a share of theatrical film sales of less than 2 percent in the previous year with taxable films over 58 minutes, you are only obliged to report your theatrical film share annually. • If you generated net sales of up to EUR 20 million in

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the previous year with films subject to the cinema tax, you must pay 1.8 percent of your monthly net sales from theatrical films as film tax.

- If you generated net sales of more than EUR 20 million in the previous year with films subject to the film tax, you must pay 2.5 percent of your monthly net sales from films as film tax.
- You do not have to pay the film tax for films that last a maximum of 58 minutes. You also do not have to report sales from these films on a monthly basis.

The following regulations apply to video-on-demand (VoD) providers:

- If you generated a maximum net turnover of EUR 500,000 in the previous year with theatrical films subject to the levy, you do not have to pay the film levy. You must nevertheless report your sales to the FFA.
- If you generated net sales of up to EUR 20 million in the previous year with theatrical films subject to the levy, you must pay 1.8 percent of your monthly net sales from theatrical films as film tax.
- If you generated net sales of more than EUR 20 million with films subject to the film tax in the previous year, you must pay 2.5 percent of your monthly net sales from films as film tax.

To calculate the film tax, you must report the net turnover from films subject to the film tax to the FFA each month. In doing so, you must:

- take into account all exploitation types (SVoD, AVoD, TVoD, EST),
- determine the percentage of theatrical films, if applicable, and
- report to the FFA in a total turnover subject to levy.

Erforderliche Unterlagen

To apply or register with the FFA, you must submit

- Extract from the commercial register

To calculate the film levy, you must report to the FFA

- monthly net revenue from the exploitation of films or theatrical films subject to the levy

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	<ul style="list-style-type: none"> • only for video program providers: Notification of the annual theatrical film share of sales
Voraussetzungen	<p>The film tax must be paid by</p> <ul style="list-style-type: none"> • Video program providers with a registered office or branch in Germany who are license holders in Germany Films with a running time of over 58 minutes on image carriers such as DVD or Blu-ray Disc <p>exploit films through rental or resale and</p> <ul style="list-style-type: none"> • who generated a net turnover from the exploitation of theatrical films of more than EUR 500,000 in the previous year and have generated at least 2 percent of their total taxable turnover from theatrical films • Video-on-demand providers or video-on-demand services with their registered office or branch in Germany that, as license holders, exploit theatrical films produced in Germany for commercial purposes by streaming on the internet or via other platforms and channels in return for payment or advertising financing and that generated net revenue of more than EUR 500,000 from the exploitation of theatrical films in the previous year • For holders of license rights without a registered office or branch in Germany, this applies accordingly to German-language VoD offerings with regard to sales generated in Germany.
Kosten	<p>There are no costs for application and registration with the FFA or for reporting sales for the calculation of the film tax.</p>
Verfahrensablauf	<p>You must report your sales figures online to the German Federal Film Board for the calculation of the film tax.</p> <ul style="list-style-type: none"> • Register on the FFA's online film tax portal. You must provide the following information when registering: Name and legal form of your company Name of the operator Contact person Name and address of the owner or provider Start date of activity as a provider • The FFA will send you by post Your provider number and your password for the online portal.

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You will also receive further information material on film submission with this letter.

- As a rule, you will discuss the further procedures and submission facts with the FFA in a telephone call. During this telephone call you will also have the opportunity to clarify any unanswered questions.
- Log in to the Film Levy online portal and submit your net sales subject to levy to the FFA on a monthly basis.
- You will not receive any invoices or fee notices, as this is a levy under public law.
- Upon request, you will receive a monthly assessment notice after receipt of your declaration. Issue the FFA with a SEPA direct debit mandate or pay your film tax by bank transfer.

Bearbeitungsdauer

1 - 2 Tag(e)
 Assignment of the provider number upon application or registration
 Film tax: The tax due will be displayed in the portal immediately after the sales figures have been reported.

Frist

Application or registration with the FFA: • Providers who have been contacted by the FFA: They generally have to answer the questions within 3 weeks. • Providers who have contacted the FFA: You will usually be given a period of 2 to 3 weeks to check your documents and compile the first notifications.
 Reporting and payment of the film tax: • Reporting of sales figures: monthly, on the 10th of the following month • Payment of the film tax: monthly, on the 10th of the following month

weiterführende Informationen

<https://www.ffa.de/filmabgabe.html>
https://filmabgabe.ffa.de/Downloads/PA_Vorstellung%20des%20Online-Portals.pdf
https://www.ffa.de/die-ffa-in-kuerze.html?file=files%2Fffa%2Fueberblick_deutsch_2020_web.pdf&cid=5806

Hinweise

There are no indications or special features.

Rechtsbehelf

- Appeal (1 month) against the assessment notice
- Further information on how to lodge an objection can

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be found in the notification.

- Appeal against objection notices before the administrative court

Kurztext

- Net sales for film tax calculation Determination of video program providers and video-on-demand providers
- Video program providers and video-on-demand providers (video-on-demand services) must pay film tax if they exploit films with a running time of more than 58 minutes as license holders by renting or reselling them on image carriers such as DVD or Blu-ray Disc or by streaming on the internet or via other platforms or channels
- Amount of the film fee amounts to between 1.8 and 2.5 percent of net revenues and is based on the previous year's net revenue from the exploitation of films or theatrical films
- Video program providers, with a previous year's net revenue from the exploitation of films over 58 minutes of no more than EUR 500,000 and that generate less than 2 percent of total sales from theatrical films,

do not have to pay a film levy, but must report the resulting revenues

- Video-on-demand providers with a previous year's net revenue from the exploitation of theatrical films of less than EUR 500,000 do not have to pay the film tax, but must report their revenue
- Reports on sales figures must be submitted monthly to the German Federal Film Board (FFA) via the Film Levy online portal
- Responsible: German Federal Film Board (FFA)

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Meldung Nettoumsätze für Filmabgabeberechnung
 Festsetzung von Videoprogrammanbietern und
 Video-on-Demand-Anbietern, Meldung Nettoumsätze
 für Filmabgabeberechnung Festsetzung von
 Videoprogrammanbietern und

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Video-on-Demand-Anbietern