

99102034002000, 99102034002000

Tax on gaming equipment and on gambling for money or property

Heruntergeladen am 20.07.2025

<https://fimportal.de/xzufi-services/8965599/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102034002000, 99102034002000
Leistungsbezeichnung I	Tax on gaming equipment and on gambling for money or property
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	28.11.2023
Fachlich freigegeben durch	Hessian Ministry of the Interior and Sports
Handlungsgrundlage	https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-KAGHE2013pP7 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-KAGHE2013pP7
Teaser	
Volltext	The slot machine tax or gaming machine tax is an amusement tax that can be levied by the Hessian cities and municipalities under their own responsibility on the basis of a corresponding statute. It is to be regarded as an expense tax; the player's expenditure for his gaming pleasure is taxed. The tax debtor is the organiser (owner of gaming machines). This is either the owner or the person to whom the device is given by the owner for use. The tax debtor is obliged to calculate the tax himself. The determination of tax rates is left exclusively to the municipalities. In the case of machines with the possibility of winning, the assessment of the tax is usually based on the box office result of the machines (gross box office) or the stake (sum of the sums of money spent by the players). In the case of slot machines without the possibility of winning, the number of units can be used as a basis if the machines do not have tamper-proof counters.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende	

Modul	Sachverhalt
Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	To the responsible tax office of the municipality. Here you will also receive the forms required for your tax return.
Zuständige Stelle	Tax Office of the Municipality
Formulare	
Ursprungsportal	Steuer auf Spielgeräte und auf das Spielen um Geld oder Sachwerte, Tax on gaming equipment and on gambling for money or property