

99102050002000, 99102050002000

Register taxes on race betting, public lotteries and gambling as well as sports betting

Heruntergeladen am 21.06.2025

<https://fimportal.de/xzufi-services/9874718/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102050002000, 99102050002000
Leistungsbezeichnung I	Register taxes on race betting, public lotteries and gambling as well as sports betting
Leistungsbezeichnung II	Register taxes on race betting, public lotteries and gambling as well as sports betting
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)

Modul	Sachverhalt
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.07.2024
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/rennwloottg_2021/_10.html https://www.gesetze-im-internet.de/rennwloottg_2021/_11.html https://www.gesetze-im-internet.de/rennwloottg_2021/_17.html https://www.gesetze-im-internet.de/rennwloottgabest/RennwLottGABest.pdf https://www.gesetze-im-internet.de/rennwloottg_2021/_10.html https://www.gesetze-im-internet.de/rennwloottg_2021/_11.html https://www.gesetze-im-internet.de/rennwloottg_2021/_17.html https://www.gesetze-im-internet.de/rennwloottgabest/RennwLottGABest.pdf https://www.gesetze-im-internet.de/rennwloottgabest/BJNR703510922.html https://www.gesetze-im-internet.de/rennwloottgabest/BJNR703510922.html
Teaser	If you want to organize race betting, public lotteries and games or sports betting and this has been approved by the competent authority, you are obliged to register and pay the tax arising from this with the competent tax office.
Volltext	If you operate a totalizator or work as a bookmaker, or organize public lotteries and draws or sports betting, you must register and pay the racing betting, lottery or sports betting tax. The racing betting tax applies to bets placed on the occasion of horse races at a totalizator or with a bookmaker. A tax of 5% of the stake is payable on the bets placed. Lottery tax is levied on public lotteries and draws organized in Switzerland.

Modul

Sachverhalt

In the case of domestic public lotteries and draws, the tax amounts to 20% of the gross price of all tickets.

The following are exempt from taxation

- Raffles a) in which tickets are not issued or b) in which the total price of the tickets in a raffle does not exceed the value of EUR 650, unless the organizer is a trader or travelling salesman within the meaning of trade law or the winnings are wholly or partly in cash;
- lotteries and draws approved by the competent authorities where the total price of the tickets in 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 EUR 40,000, b) in all other cases the value of EUR 240.

In the case of lotteries and gambling, the tax liability arises with the approval, but at the latest at the time when the approval should have been obtained. Sports bets from domestic and foreign providers that are organized in Germany or where the player is resident in Germany are subject to sports betting tax. All sports bets placed in Germany are taxed at 5% of the stake. Tax is also levied on sports bets placed via the Internet. The tax liability for sports bets arises when the bet has become binding. As a sports betting organizer, you can appoint a tax representative in Germany if you are not resident or domiciled in the EU or a contracting state of the EEA. A tax representative may be a person who has his place of business in Germany, against whose tax reliability there are no reservations 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 must fulfill your obligations as a foreign-based organizer under this law as your own. He has the same rights and obligations as you. The tax representative is liable for the sports betting tax alongside the organizer.

If you operate a totalizator or work as a bookmaker, or organize public lotteries and draws or sports betting, you must register and pay the racing betting, lottery or sports betting tax. The racing betting tax applies to bets placed on the occasion of horse races at a totalizator or with a bookmaker. A tax of 5.3% of the stake is payable on the bets placed. Public lotteries and

Modul**Sachverhalt**

draws organized in Switzerland are subject to lottery tax. In the case of domestic public lotteries and draws, the tax amounts to 20% of the participation fee paid less the lottery tax. The participation fee paid is the ticket price paid by the player to participate in the public lottery or draw plus any fees set by the organizer.

The following are exempt from taxation

- public lotteries and draws permitted by the competent domestic authorities where the total amount of the participation fees paid does not exceed €1,000.
- public lotteries or lottery games permitted by the competent domestic authorities where the total amount of the participation fees paid in a public lottery or lottery game for exclusively charitable, benevolent or ecclesiastical purposes does not exceed the value of €40,000 and the net proceeds are used for the aforementioned purposes.

NOTE: If an approved lottery or draw is exempt from lottery tax, the turnover from the sale of tickets is generally subject to VAT.

In the case of lotteries and draws, the tax liability arises with the approval, but at the latest at the time when the approval should have been obtained. The tax debtor must register the lottery tax for each calendar month in which the tax arises (registration period). The lottery tax must be registered with the competent tax office by the 15th day after the end of the registration period using the forms provided.

Sports bets from domestic and foreign providers that are organized in Germany or where the player is resident in Germany are subject to sports betting tax. All sports bets placed in Germany are taxed at 5.3% of the stake. Tax is also levied on sports bets placed via the Internet. The tax liability for sports betting arises when the bet is placed. As a sports betting organizer, you must appoint a tax representative in Germany if you are not resident or domiciled in the EU or a contracting state of the EEA. A tax representative may be a person who has his place of business in Germany, against whose tax reliability there are no reservations 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

Modul
Sachverhalt

annual financial statements in good time. The tax representative must fulfill your obligations as a foreign-based organizer under this law as your own. He has the same rights and obligations as you. The tax representative is liable for the sports betting tax alongside the organizer.

Erforderliche Unterlagen

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

- Application form
- brief and conclusive statement of the purpose of use, insofar as a tax exemption is applied for a lottery or draw for exclusively charitable, benevolent or ecclesiastical purposes

Voraussetzungen

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

Kosten

none

Verfahrensablauf

If you operate a totalizer, your tax liability arises at the end of the acceptance of bets. If you are a bookmaker, your tax liability arises when the bet becomes binding, but at the latest when the race to which the bet relates is decided. 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 with the relevant tax office. You will receive the necessary forms there. Your tax declaration may be the proof of tax. In this case, the tax office will not issue a separate notice, only in the event of deviations from your tax registration.

Both as a totalizer and as a bookmaker, your tax liability arises when the bet is placed. For lotteries and games of chance, the tax arises at the time when the player pays the participation fee. If you organize sports betting, your tax liability arises when the bet is placed. The relevant tax must be registered with the relevant tax office by the 15th day after the end of the registration period (calendar month) using the forms provided. Your tax registration may constitute proof of tax. In this case, no separate notice will be issued by the tax office, only in the event of deviations from your tax return.

Modul

Sachverhalt

Bearbeitungsdauer

Frist

- Clubs must declare the tax to be paid on totalizer bets within three days of each race day.
- As a bookmaker, you must declare and pay the tax within one week of the end of each half calendar month.
- As an organizer of public lotteries and draws, you must declare and pay the tax before you start selling tickets.
- The tax for sports betting is due on the 15th day after the end of the registration period.
- As a bookmaker and totalizer, you must register and pay the tax by the 15th day after the end of the registration period (calendar month).
- As an organizer of public lotteries and draws, you must register and pay the tax by the 15th day after the end of the registration period (calendar month).
- The tax for sports betting is due on the 15th day after the end of the registration period.

weiterführende Informationen

Hinweise

Rechtsbehelf

Kurztext

- Taxation of lotteries, lottery games and sports betting Determination
- If the organizer is not resident or domiciled 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 has local jurisdiction.
- If there is no jurisdiction in Germany, the Federal Ministry of Finance may designate a competent tax office.

Ansprechpunkt

Zuständige Stelle

The
<https://finanzamt.hessen.de/Frankfurt>
<https://finanzamt.hessen.de/Frankfurt>

Formulare

- Written form required: Yes
 - Personal appearance required: No
- The tax declaration forms for totalizer tax, sports betting tax, bookmaker's tax, lottery tax, online poker

Modul

Sachverhalt

tax and tax on virtual slot machines can be found under the following link:
<https://verwaltungsportal.hessen.de/information/vordrucke-zu-totalisator-sportwetten-buchmacher-lotteriesteuer-sowie-online-pokersteuer>
<https://verwaltungsportal.hessen.de/information/vordrucke-zu-totalisator-sportwetten-buchmacher-lotteriesteuer-sowie-online-pokersteuer>

Ursprungsportal

Register taxes on race betting, public lotteries and gambling as well as sports betting, Steuern auf Rennwetten, öffentliche Lotterien und Ausspielungen sowie Sportwetten anmelden