

99102050002000, 99102050002000

# Taxation of lotteries, gambling and sports betting Determination

Heruntergeladen am 21.06.2025

<https://fimportal.de/xzufi-services/121389567/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102050002000, 99102050002000
Leistungsbezeichnung I	Taxation of lotteries, gambling and sports betting Determination
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	Nordrhein-Westfalen
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_10.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_10.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_11.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_11.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_17.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_17.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottgabest/RennwLottGABest.pdf">https://www.gesetze-im-internet.de/rennwlottgabest/RennwLottGABest.pdf</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_10.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_10.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_11.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_11.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_17.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_17.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottgabest/RennwLottGABest.pdf">https://www.gesetze-im-internet.de/rennwlottgabest/RennwLottGABest.pdf</a>
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	<p>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. 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</p> <ul style="list-style-type: none"> <li>• 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</li> </ul>

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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.

**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 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

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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.

**Bearbeitungsdauer**
**Frist**

Clubs must declare the tax to be paid on totalizator 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.

**weiterführende Informationen**
**Hinweise**

This service is provided by the tax offices. Find your local tax office at

**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**
**Formulare**

- Written form required: Yes
- Personal appearance required: No

**Ursprungsportal**

Besteuerung von Lotterien, Ausspielungen und

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Sportwetten Festsetzung, Taxation of lotteries,  
gambling and sports betting Determination