

99102034002000, 99102034002000

Pay amusement tax

Heruntergeladen am 20.07.2025

<https://fimportal.de/xzufi-services/334384566/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102034002000, 99102034002000
Leistungsbezeichnung I	Pay amusement tax
Leistungsbezeichnung II	
Typisierung	5 - Kommune: Regelung
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of the Interior
Handlungsgrundlage	
Teaser	
Volltext	<p>The amusement tax is a local tax. The object of the tax is the cost of using or attending certain facilities and events. The following events held in the municipal area are subject to amusement tax:</p> <ul style="list-style-type: none"> • Dance events of a commercial nature, • Beauty dances (e.g. burlesque) and performances of a similar nature, • sporting events that are organized on a professional and commercial basis, • commercial film screenings, • gambling on cash and non-cash assets in gambling clubs, casinos and similar establishments, • the installation/operation of music, show, joke, game and skill machines or similar devices in amusement arcades and similar businesses as well as in restaurants or pubs, club rooms, canteens or similar premises or in other places open to the public. <p>The tax does not apply to</p> <ul style="list-style-type: none"> • charitable, ecclesiastical, non-profit events (non-profit status must be proven), • Proms, provided that only pupils and their relatives take part in the events, • Events in which professional athletes participate alongside amateur athletes if they are recognized by the municipality as worthy of support, as well as soccer matches in which licensed players participate, • circus events, • film screenings at which films are shown that have been recognized as "valuable" or "particularly valuable" by the body designated by the state government, • popular amusements of the type customary at fairs, funfairs, shooting festivals, church fairs and similar events, • establishments that are already subject to the casino tax.

Modul	Sachverhalt
	The tax is levied, for example, on ticket sales or as a flat-rate tax if the event is accessible without an admission ticket or other form of identification.
Erforderliche Unterlagen	Documents may be required, please contact the responsible office.
Voraussetzungen	
Kosten	<p>The entertainment tax is calculated separately for each event.</p> <p>The tax rates are set out in the bylaws of the municipality/city and can therefore vary depending on the location.</p>
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Deadlines may have to be observed. Please contact the responsible office.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	The amusement tax is a local tax. The object of the tax is the cost of using or visiting certain facilities and events.
Ansprechpunkt	Responsibility lies with the municipality or city.
Zuständige Stelle	
Formulare	
Ursprungsportal	Pay amusement tax, Vergnügungssteuer zahlen