

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/100104227/L100010>

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	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
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	29.01.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	<p>§§ Sections 26 to 33 of the Racing Betting and Lottery Act (RennwLottG)</p> <p>https://www.gesetze-im-internet.de/rennwlottg_2021/index.html</p> <p>https://www.gesetze-im-internet.de/rennwlottgabest/BJNR703510922.html</p> <p>https://www.gesetze-im-internet.de/rennwlottg_2021/index.html</p> <p>https://www.gesetze-im-internet.de/rennwlottgabest/BJNR703510922.html</p>
Teaser	If you organize a lottery or draw, you are obliged to register and pay lottery tax with the relevant tax office. Exemption is possible in certain cases.
Volltext	<p>A lottery is a public game of chance in which a chance to win is offered against payment of a fee according to a game plan determined by the organizer. The winning of money or loss of the stake is decided by chance. If items or other monetary benefits can be won instead of money, this is a raffle (tombola).</p> <p>A lottery or raffle is public if there is an opportunity for a larger, non-closed group of people to participate or if it is customarily organized in clubs or other closed societies. A lottery or lottery game is deemed to be public if the authority responsible for licensing considers it to be subject to licensing.</p> <p>Publicly organized lotteries and draws are subject to lottery tax if 1. the organizer of the lottery or lottery game has its domicile, habitual residence, place of management or registered office in Germany when the gaming contract is concluded, or 2. the player carries out the actions required to conclude the gaming</p>

Modul

Sachverhalt

contract with an organizer domiciled abroad in Germany.

An attached lottery (secondary lottery) is also deemed to be a lottery or draw.

The basis for calculating the lottery tax is 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 lottery tax amounts to 20 percent of the assessment basis. Public lotteries and draws permitted by the competent domestic authorities are exempt from lottery tax, 1. in which the total amount of the participation fees paid does not exceed the value of EUR 1,000 or 2. in which 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 EUR 40,000 and the net proceeds are used for the aforementioned purposes.

The tax debtor is the organizer of the public lottery or draw. The organizer is the person who significantly shapes the game in factual or legal terms. The tax liability arises upon payment of the participation fee. The lottery tax is due on the 15th day after the end of the registration period. The registration period is the calendar month.

The organizer of a lottery or draw is subject to numerous record-keeping obligations. The tax debtor is obliged to keep records to determine the tax and the basis for its calculation as well as to provide evidence of tax exemption. The records must also show the following information in particular:

- Description of the public lottery or draw;
- the participation fee paid for the respective public lottery or draw;
- for organizers not based in Germany, the name and address of the player;
- Conditions for the reduction of the tax base;

Modul
Sachverhalt

- the date on which the tax arises;
- the amount of the tax; and
- in the case of a public lottery or lottery for exclusively charitable, benevolent or ecclesiastical purposes, the use of the net proceeds.

Special regulations apply to race bets placed at the totalizator of a racing club or with a bookmaker, as well as to sports bets, e.g. the tax rate is only 5.3 percent.

Erforderliche Unterlagen

- Form: Notification of a lottery or draw - Form: Registration for lottery tax - 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
Kosten

There are no fees for tax registration with the tax office.

Verfahrensablauf

A prerequisite for the assessment of lottery tax is the submission of a registration by the organizer. Before ticket sales begin, you register the lottery or draw with the relevant tax office. At the end of the registration period, you submit a tax return (tax registration) to the relevant tax office and pay the tax incurred during the registration period by the due date.

Bearbeitungsdauer
Frist

- Submission of the tax return to the relevant tax office by the 15th day after the end of the registration period
- Payment of the tax by the due date (15th day after the end of the registration period)

weiterführende Informationen
Hinweise
Rechtsbehelf
Kurztext

- Taxation of lotteries and draws - The basis of assessment is the participation fee minus the lottery tax - Tax rate 20 percent - Lottery tax exemption

Modul	Sachverhalt
	possible in certain cases - Tax debtor is the organizer - Tax declaration required - Responsible: Tax office (race betting and lottery tax office)
Ansprechpunkt	
Zuständige Stelle	The "Registration for lottery tax (events with a one-off draw)" and "Notification of a lottery or draw (Section 29 RennwLottDV)" are processed centrally for all Saarland tax offices by the Saarlouis tax office.
Formulare	<p>You can obtain the necessary forms from the Saarlouis tax office.</p> <p>You can find online options in the ELSTER portal. https://www.elster.de https://www.elster.de</p>
Ursprungsportal	Steuern auf Rennwetten, öffentliche Lotterien und Ausspielungen sowie Sportwetten anmelden, Register taxes on race betting, public lotteries and gambling as well as sports betting