

99102034002000, 99102034002000

Automated tax

Heruntergeladen am 20.07.2025

<https://fimportal.de/xzufi-services/8963540/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99102034002000, 99102034002000
Leistungsbezeichnung I	Automated tax
Leistungsbezeichnung II	
Typisierung	5 - Kommune: Regelung
Quellredaktion	Schleswig-Holstein
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	
Handlungsgrundlage	
Teaser	Municipalities, offices or cities can levy a vending machine tax for their area.
Volltext	The machine tax or gaming machine tax is an amusement tax that can be levied by the municipalities under their own jurisdiction on the basis of a corresponding statute. It is to be regarded as an expenditure tax. The tax is levied on the expenditure incurred by the player for their gaming pleasure. The person liable for the tax is the operator of the gaming machine. This is either the owner or the person to whom the machine is made available for use by the owner. The tax debtor is obliged to calculate the tax themselves. The determination of the tax rates is left exclusively to the municipalities. In the case of machines with the possibility of winning, the tax is generally calculated on the basis of the machine's takings (gross cash). In the case of gaming machines without the possibility of winnings, the number of units may be used as a basis if the machines do not have tamper-proof counters.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	

Modul	Sachverhalt
Ansprechpunkt	To the responsible municipal, local or city administration (tax office).
Zuständige Stelle	
Formulare	You can obtain the necessary forms from the responsible office.
Ursprungsportal	Automatensteuer, Automated tax