

99102050002000, 99102050002000

Register taxes on race betting, public lotteries and gambling, sports betting, as well as online poker and virtual slot machines

Heruntergeladen am 21.06.2025

<https://fimportal.de/xzufi-services/123527948/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102050002000, 99102050002000
Leistungsbezeichnung I	Register taxes on race betting, public lotteries and gambling, sports betting, as well as online poker and virtual slot machines
Leistungsbezeichnung II	Register taxes on race betting, public lotteries and gambling as well as sports betting
Typisierung	3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	08.11.2023
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html https://www.gesetze-im-internet.de/rennwloottgabest/BJNR703510922.html https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html https://www.gesetze-im-internet.de/rennwloottgabest/BJNR703510922.html
Teaser	<p>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.</p>
Volltext	<p>If you operate a totalisator or work as a bookmaker, organize public lotteries and games, sports betting, virtual slot machines or online poker, you must register and pay the racing betting tax, lottery tax, sports betting tax, virtual slot machine tax or online poker tax.</p> <p>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 percent of the stake is payable on the bets placed.</p> <p>Public lotteries and draws organized in Switzerland are subject to lottery tax. In the case of domestic public lotteries and draws, the tax amounts to 20 percent of the ticket prices plus any fees set by the organizer. Lotteries and draws authorized by the competent</p>

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authorities are exempt from taxation if the total price of the tickets in a lottery or draw is

a) in the case of lotteries and draws for exclusively charitable, benevolent or ecclesiastical purposes, exceeds the value of EUR 40,000.00

b) in all other cases the value of EUR 1,000.00

is not exceeded.

The lottery tax arises when the participation fee is paid. In the case of class lotteries, the tax arises at the start of the respective class if the participation fee was paid before this time.

Sports bets are subject to sports betting tax if the organizer of the sports bet has its domicile, habitual residence, place of management or registered office in Germany when the betting contract is concluded or the bettor carries out the actions required to conclude the betting contract in Germany. All sports bets placed in Germany are taxed at 5.3 percent of the stake placed. Tax is also levied on sports bets placed via the Internet. The tax liability for sports bets arises when the bet is placed. As a sports betting organizer, you are liable for tax if you have your domicile, habitual residence, place of management or registered office in the EU or a contracting state of the EEA, you must appoint a tax representative in Germany. A tax representative may be a person whose place of residence, habitual abode, place of management or registered office is 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 sports betting tax alongside the organizer.

Since 01.07.2021, virtual slot machines and online poker have been subject to taxation if the organizer of

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the virtual slot machine or online poker has its domicile, habitual residence, place of management or registered office in Germany when the gaming contract is concluded or if the player takes the actions required to conclude the gaming contract in Germany. The stake is taxed at 5.3 percent in each case.

If you, as the organizer of the virtual slot machine game or online poker, do not have your domicile, habitual residence, place of management or registered office in a member state of the European Union or a state party to the Agreement on the European Economic Area, you must appoint a tax representative in Germany to the competent tax authority. A tax representative can be anyone who has their place of residence, habitual abode, place of management or registered office in Germany, against whose tax reliability there are no reservations and who - insofar as they are obliged to do so under the German Commercial Code or the German Fiscal Code - keeps proper commercial accounts and prepares annual financial statements on 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 tax on virtual slot machines and online poker in addition to 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, virtual slot machines and online poker require a permit.

Kosten

none

Verfahrensablauf

If you operate a totalisator, are a bookmaker or organize sports betting, your tax liability arises when you place the bet.

If you organize virtual slot machines or online poker, your tax liability arises when the stake is paid.

You register the tax with the relevant tax office. You will receive the necessary forms there. Your tax

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registration 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

- The tax debtor must submit a signed tax return for the racing betting tax to the responsible tax office by the 15th day after the end of the registration period using the officially prescribed form and calculate the tax himself in it
- The operator of a totalizator must declare the tax for each calendar month in which at least one race has taken place and must enclose the racing program as an attachment to the tax declaration; the tax is due on the 15th day after the end of the registration period
- The person liable for the bookmaker's tax must declare the tax for each calendar month and must submit a list showing the total betting stakes and redemption amounts for each individual betting office as an attachment to the tax declaration; the tax is due on the 15th day after the end of the declaration period
- The sports betting organizer must pay the sports betting tax for each calendar month no later than by the 15th day after the end of the following month at the latest the sports betting tax is due on the 15th day after the end of the registration period
- The organizer of a public lottery or lottery game must declare the lottery tax for each calendar month, at the latest by the 15th day of the following month; the tax declaration must be accompanied by documents on the determination of the value of the winnings held or, in cases of tax exemption, the official permit, if applicable
- The organizer of virtual slot machines must declare the virtual slot machine tax for each calendar month, at the latest by the 15th day of the following month; the tax is due on the 15th day after the end of the declaration period
- The organizer of online poker must declare the online poker tax for each calendar month, at the latest by the 15th day of the following month, the tax is due on the 15th day after the end of the registration period

weiterführende Informationen

<https://www.gesetze-im-internet.de/rennwloottgabest/BJNR703510922.html>

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	https://www.gesetze-im-internet.de/ao_1977/_168.html https://www.gesetze-im-internet.de/rennwloottgabest/BJNR703510922.html https://www.gesetze-im-internet.de/ao_1977/_168.html
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Taxation of lotteries, gambling, sports betting, virtual slot machines and online poker • In principle, the tax office in whose district the tax debtor of the racing betting tax or the virtual machine tax or online poker tax has his place of residence/business. • If the organizer does not have its place of residence or registered office 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 its registered office has local jurisdiction. • If there is no domestic local jurisdiction, the tax office specified in the Implementing Ordinance to the Racing Betting and Lotteries Act has local jurisdiction. • In Mecklenburg-Vorpommern, the Schwerin tax office is centrally responsible for taxation.
Ansprechpunkt	
Zuständige Stelle	In Mecklenburg-Vorpommern, the Schwerin tax office is centrally responsible for taxation.
Formulare	https://www.steuerportal-mv.de/Service/Vordrucke/ https://www.steuerportal-mv.de/Service/Vordrucke/
Ursprungsportal	Register taxes on race betting, public lotteries and gambling, sports betting, as well as online poker and virtual slot machines, Steuern auf Rennwetten, öffentliche Lotterien und Ausspielungen, Sportwetten, sowie Online-Poker und virtuelle Automaten Spiele anmelden