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Heruntergeladen am 14.07.2025

<https://fimportal.de/xzufi-services/16879/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99089026005000, 99089027005000, 99089026163000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Small lotteries, raffles and tombolas; application for a permit or notification of generally permitted events
Typisierung	4 - Land: Regelung
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	03.07.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium des Innern und für Integration (Bavarian State Ministry of the Interior, for Sport and Integration)
Handlungsgrundlage	<a href="https://www.gesetze-bayern.de/Content/Document/StV_GlueStV2021-G3">https://www.gesetze-bayern.de/Content/Document/StV_GlueStV2021-G3</a> <a href="https://www.gesetze-bayern.de/Content/Document/StV_GlueStV2021-G3">https://www.gesetze-bayern.de/Content/Document/StV_GlueStV2021-G3</a> <a href="https://www.gesetze-bayern.de/Content/Document/BayAGGlueStV-3">https://www.gesetze-bayern.de/Content/Document/BayAGGlueStV-3</a> <a href="https://www.gesetze-bayern.de/Content/Document/BayAGGlueStV-3">https://www.gesetze-bayern.de/Content/Document/BayAGGlueStV-3</a>
Teaser	A permit is required under gambling law for the organization of so-called small lotteries and raffles or tombolas. Generally permitted events merely have to be reported.
Volltext	<p>Lotteries are characterized by the fact that only cash prizes are raffled off. In contrast, raffles involve non-cash prizes or non-cash and cash prizes. A tombola is when the draw takes place in closed rooms. The information on small lotteries applies accordingly to small lotteries and raffles, unless specifically stated otherwise.</p> <p>Small lotteries exist if the planned playing capital (number of planned tickets x ticket price) does not exceed EUR 40,000.</p> <p>Incidentally, much stricter requirements are imposed on lotteries with a playing capital of more than EUR 40,000. In this case, please first seek advice from the government in whose administrative district the lottery is to be organized.</p> <p>Small lotteries require a license if a stake is required and anyone can take part in the draw. This is the case if the opportunity to participate is not limited to a specific, fixed group of people. If small lotteries are habitually organized in clubs or other closed societies, they are also considered public games of chance. In addition to the payment of a ticket price, the stake can be, for example, the purchase of a product or similar as a condition for participation in the draw; this is</p>

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referred to as a so-called hidden stake.

Small lotteries can be permitted in two ways. Either a so-called general permit has already been issued (1st route) or the competent authority issues a formal permit notice for the specific individual case upon your application (2nd route). 1st route: Small lotteries are deemed to be permitted in cases where the requirements of a general permit are met; an individual permit is then no longer required. However, it is generally subject to notification (see under "Deadlines"). Another advantage is that you do not incur any administrative costs.

All governments have issued general permits for their area of responsibility (see "Further links"). If you are not sure whether the small lottery you are planning is generally permitted, contact the municipality or government.

2nd way: If the small lottery you are planning is not covered by a general permit, you must submit an application to the competent authority (see "Procedure"). This must contain at least the following information

- exact designation of the organizer (name, legal form, registered office, authorized representatives and persons responsible for the lottery with address, e-mail address and telephone number),
- the type, location or region and the date or period of the lottery applied for,
- Purpose of the lottery; information on the use of the net proceeds,
- Information on the distribution of tickets; list of ticket sales outlets with address and respective sales times,
- Game plan (number of tickets, ticket price, type, number and sequence of prizes including the respective value, procedure for determining prizes, notification of winners),
- Calculation of the event: intended income (= planned prize money, i.e. number of planned tickets x ticket price) minus expected costs (e.g. expenses for prizes, printing costs for tickets, etc.) minus prize money (at least 25% of prize money) = net income (at least 25% of

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	<p>prize money; the net income must be used in full for the stated purpose),</p> <ul style="list-style-type: none"> <li>• Rules in the event that winnings are not collected.</li> </ul>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Notice from the tax office pursuant to § 60a (1) of the German Fiscal Code (AO) on the separate determination of compliance with the statutory requirements pursuant to §§ 51, 59, 60 and 61 of the German Fiscal Code (AO)(formerly known as certificate of the tax office about the non-profit status of the organizer [notice of exemption])</li> <li>• for associations: articles of association</li> </ul>
Voraussetzungen	<ul style="list-style-type: none"> <li>• The organizer of the small lottery must generally be a non-profit, charitable or ecclesiastical organization and therefore exempt from paying corporation tax. Exceptions can be made for social institutions without legal capacity, such as parents' councils at schools. Private individuals and tradespeople are excluded as organizers.</li> <li>• No commercial purposes may be pursued with the event. References to the provision of profits by companies are permitted.</li> <li>• The net proceeds of the organizer, the winnings of the players and the costs of the small lottery must be in reasonable proportion to each other. Net proceeds and total winnings must each amount to at least 25% of the prize money; sponsored prizes must be taken into account at an estimated value when determining the total winnings if their actual value is not known.</li> <li>• The net proceeds must be used promptly for charitable, benevolent or ecclesiastical purposes.</li> <li>• At least 1% of the lottery tickets must result in a profit. The winnings must be staggered appropriately in terms of their value.</li> </ul>
Kosten	<ul style="list-style-type: none"> <li>• 1 per thousand of the authorized gaming capital, but at least EUR 30</li> <li>• if a lottery is generally permitted, no administrative costs are incurred</li> </ul>
Verfahrensablauf	<p>For the notification of generally permitted small lotteries, please use the notification form provided for this purpose (see under "Forms") by the competent authority (municipality or government). In the section "Deadlines" you will find information on the authority</p>

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responsible for the notification. In some municipalities, you can already notify your small lottery using an online procedure.

If the planned small lottery is not covered by a general permit, an informal application must be submitted to the competent authority.

The authorities responsible for issuing a permit for small lotteries are

- Municipalities or administrative communities for all lotteries that do not extend beyond the municipal area in terms of ticket sales outlets.
- Governments for all lotteries that do not extend beyond the administrative district, unless the municipality or administrative community is responsible.
- Government of the Upper Palatinate for all lotteries that extend beyond the administrative district.

Here too, the governments and some municipalities already offer an online procedure.

## Bearbeitungsdauer

### Frist

If a small lottery or raffle is generally permitted, you must:

- small lotteries or raffles with a prize money up to EUR 650; over EUR 650 up to and including EUR 5,000 to the municipality of the event location at least one week in advance; over EUR 5,000 to the government in whose administrative district the venue is located.
- Always report small lotteries. You must report lotteries up to EUR 5,000 inclusive must be reported to the municipality of the venue at least one week in advance; over EUR 5,000 must be reported in advance to the government in whose administrative district the venue is located.

If you require an individual permit for a small lottery or raffle, there are no deadlines. However, you should submit the application in good time so that the competent authority has sufficient time to examine the application; no lottery tickets may be sold before the permit is issued. It is

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therefore advisable to contact the competent authority as early as possible (see "Procedure").

**weiterführende Informationen**

[https://www.finanzeamt.bayern.de/Informationen/download.php?url=Informationen/Steuerinfos/Steuerarten/Rennwett-\\_und\\_Lotteriesteuer/Merkblatt\\_Lotteriesteuer\\_Stand\\_Juli\\_2023.pdf](https://www.finanzeamt.bayern.de/Informationen/download.php?url=Informationen/Steuerinfos/Steuerarten/Rennwett-_und_Lotteriesteuer/Merkblatt_Lotteriesteuer_Stand_Juli_2023.pdf)  
[https://www.finanzeamt.bayern.de/Informationen/download.php?url=Informationen/Steuerinfos/Steuerarten/Rennwett-\\_und\\_Lotteriesteuer/Merkblatt\\_Lotteriesteuer\\_Stand\\_Juli\\_2023.pdf](https://www.finanzeamt.bayern.de/Informationen/download.php?url=Informationen/Steuerinfos/Steuerarten/Rennwett-_und_Lotteriesteuer/Merkblatt_Lotteriesteuer_Stand_Juli_2023.pdf)  
[https://regierung.niederbayern.bayern.de/mam/service/veroeffentlichungen/amtsblatt/rabl\\_rnb\\_2025\\_10.pdf#page=10](https://regierung.niederbayern.bayern.de/mam/service/veroeffentlichungen/amtsblatt/rabl_rnb_2025_10.pdf#page=10)  
[https://regierung.niederbayern.bayern.de/mam/service/veroeffentlichungen/amtsblatt/rabl\\_rnb\\_2025\\_10.pdf#page=10](https://regierung.niederbayern.bayern.de/mam/service/veroeffentlichungen/amtsblatt/rabl_rnb_2025_10.pdf#page=10)  
[https://www.regierung.oberpfalz.bayern.de/mam/service/regierungsamtsblatt/2025/r2025\\_06\\_2025\\_finalisiert.pdf#page=3](https://www.regierung.oberpfalz.bayern.de/mam/service/regierungsamtsblatt/2025/r2025_06_2025_finalisiert.pdf#page=3)  
[https://www.regierung.oberpfalz.bayern.de/mam/service/regierungsamtsblatt/2025/r2025\\_06\\_2025\\_finalisiert.pdf#page=3](https://www.regierung.oberpfalz.bayern.de/mam/service/regierungsamtsblatt/2025/r2025_06_2025_finalisiert.pdf#page=3)  
[https://www.regierung.oberfranken.bayern.de/mam/service/amtliche\\_veroeffentlichungen/oberfraenkisches\\_amtsblatt/ofr\\_amtsblatt\\_2025\\_09.pdf](https://www.regierung.oberfranken.bayern.de/mam/service/amtliche_veroeffentlichungen/oberfraenkisches_amtsblatt/ofr_amtsblatt_2025_09.pdf)  
[https://www.regierung.oberfranken.bayern.de/mam/service/amtliche\\_veroeffentlichungen/oberfraenkisches\\_amtsblatt/ofr\\_amtsblatt\\_2025\\_09.pdf](https://www.regierung.oberfranken.bayern.de/mam/service/amtliche_veroeffentlichungen/oberfraenkisches_amtsblatt/ofr_amtsblatt_2025_09.pdf)  
[https://www.regierung.mittelfranken.bayern.de/mam/aufgaben/sg10/allg\\_erlaubnis\\_lotterien\\_mfr.pdf](https://www.regierung.mittelfranken.bayern.de/mam/aufgaben/sg10/allg_erlaubnis_lotterien_mfr.pdf)  
[https://www.regierung.mittelfranken.bayern.de/mam/aufgaben/sg10/allg\\_erlaubnis\\_lotterien\\_mfr.pdf](https://www.regierung.mittelfranken.bayern.de/mam/aufgaben/sg10/allg_erlaubnis_lotterien_mfr.pdf)  
[https://www.regierung.unterfranken.bayern.de/mam/aufgaben/bereich1/sg10/allgemeine\\_erlaubnis\\_%C3%B6ffentliche\\_lotterien\\_und\\_ausspielungen\\_bek\\_v\\_18okt2017.pdf](https://www.regierung.unterfranken.bayern.de/mam/aufgaben/bereich1/sg10/allgemeine_erlaubnis_%C3%B6ffentliche_lotterien_und_ausspielungen_bek_v_18okt2017.pdf)  
[https://www.regierung.unterfranken.bayern.de/mam/aufgaben/bereich1/sg10/allgemeine\\_erlaubnis\\_%C3%B6ffentliche\\_lotterien\\_und\\_ausspielungen\\_bek\\_v\\_18okt2017.pdf](https://www.regierung.unterfranken.bayern.de/mam/aufgaben/bereich1/sg10/allgemeine_erlaubnis_%C3%B6ffentliche_lotterien_und_ausspielungen_bek_v_18okt2017.pdf)  
[https://www.regierung.schwaben.bayern.de/mam/ueber\\_uns/orga\\_uebersicht/b1/sg12/allgemeine-erlaubnis-lotterie.pdf](https://www.regierung.schwaben.bayern.de/mam/ueber_uns/orga_uebersicht/b1/sg12/allgemeine-erlaubnis-lotterie.pdf)  
[https://www.regierung.schwaben.bayern.de/mam/ueber\\_uns/orga\\_uebersicht/b1/sg12/allgemeine-erlaubnis-lotterie.pdf](https://www.regierung.schwaben.bayern.de/mam/ueber_uns/orga_uebersicht/b1/sg12/allgemeine-erlaubnis-lotterie.pdf)

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Hinweise	<p>Lotteries and draws must also be registered in good time before the start at the centrally responsible tax office in Munich, Department III (Katharina-von-Bora-Str. 4, 80333 Munich) if the total price of the tickets exceeds EUR 1,000. Please clarify with the responsible tax office whether lottery tax is payable.</p> <p>For further information on the taxation of lotteries, please refer to the information sheet of the Bavarian State Tax Office (see "Further links").</p>
Rechtsbehelf	Administrative court action
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal