

99102034002000

Entertainment tax assessment

Heruntergeladen am 20.07.2025

<https://fimportal.de/xzufi-services/S1000020010000013231/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102034002000
Leistungsbezeichnung I	Entertainment tax assessment
Leistungsbezeichnung II	Register play equipment
Typisierung	5 - Kommune: Regelung
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Game equipment control</div> , <div lang="en-x-mtfrom-de">Taxation of gambling halls</div> , <div lang="en-x-mtfrom-de">Gambling</div> , <div lang="en-x-mtfrom-de">Gambling tax</div> , <div lang="en-x-mtfrom-de">Slot machine</div> , <div lang="en-x-mtfrom-de">Slot machine</div> , <div lang="en-x-mtfrom-de">Entertainment games with the possibility of winning</div> , <div lang="en-x-mtfrom-de">Entertainment tax</div> , <div lang="en-x-mtfrom-de">Gaming tax</div>
Leistungstyp	
Leistungsgruppierung	

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Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	16.08.2024
Fachlich freigegeben durch	
Handlungsgrundlage	<p>§ 6 Hamburg Gaming Tax Act (HmbSpVStG) https://www.landesrecht-hamburg.de/bsha/document/jlr-SpVStGHApP6 § 8 Hamburg Gaming Tax Act (HmbSpVStG) https://www.landesrecht-hamburg.de/bsha/document/jlr-SpVStGHApP8</p>
Teaser	You must report to the responsible authority if you have installed gaming machines (gaming machines and amusement gaming machines) or if gaming machines have been installed in your premises.
Volltext	Report to the relevant authority if you have a gaming device (gaming machine and amusement gaming machine) set up for the first time take over permanently remove or hand over. If the tax bases (number of gaming machines) change, please notify the relevant authority. If a change in the number of gaming machines or a change in the tax rate results in a different tax to be paid, you must submit a new declaration and pay that amount of tax. If you have installed gaming machines, this will usually be the case. You are also obliged to report if you are the owner of the location where the gaming device has been installed.
Erforderliche Unterlagen	Notification form "Notification according to Section 6 HmbSpVStG" Registration form "Registration of gaming tax according to § 8 HmbSpVStG"
Voraussetzungen	You are the installer of the gaming device (gaming machine or amusement gaming machine) or the owner of the installation location. It is a toy with the possibility

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	<p>of winning money or goods or where the success of the game does not consist in winning money or goods, in particular: Point game devices such as touch screen devices, fun games, Screen game devices, TV complete devices such as video games, simulators, Pinball or multifunctional devices, in particular computers, infotainment terminals, sports information terminals, Internet access. The gaming device does not belong to any of the following categories: is subject to casino tax, is intended for use by small children, is intended for installation at folk or shooting festivals, fairs or similar, time-limited special events, which require a permit, or by its design, it is permitted for various uses, such as multifunctional devices which are demonstrably and exclusively intended for purposes other than play, entertainment or pleasure.</p>
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>You fill out the advertisement or registration form completely and sign it. You submit the notification form or the registration form to the responsible authority. You pay the amount of tax you have calculated yourself. The tax declaration acts as an unlimited tax assessment. The responsible authority will check your details and request further information from you if necessary.</p>
Bearbeitungsdauer	no
Frist	<p>Please report within one week at the latest when you have installed a piece of playground equipment for the first time. Please report within one week at the latest if you have permanently removed a piece of gaming equipment. The tax liability begins on the day on which the gaming device was installed. The tax liability ends on the day on which the gaming device is finally removed. If you provide late notification of the final removal of a gaming device, the day on which the notification is received will be considered the date of termination. If the tax liability begins or ends during a calendar month, this calendar month is included in the calculation. Submit a tax return (using an officially prescribed form) in which you calculate the tax yourself to the responsible authority by the tenth day of the calendar month following the notification</p>

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(installation or removal of gaming equipment). Pay the gaming tax you have calculated and payable by the tenth day of the calendar month following the notification (installation or removal of gaming equipment).

weiterführende Informationen

<https://www.hamburg.de/go/finanzamt-vug>
<https://www.hamburg.de/fb/vug-start/>
<https://www.hamburg.de/politik-und-verwaltung/behoerden/finanzbehoerde/spvst-207874>
<https://www.hamburg.de/politik-und-verwaltung/behoerden/finanzbehoerde/spvst-207874>
<https://www.hamburg.de/service/info/111149838/n0/>
<https://www.hamburg.de/service/info/111149838/n0/>

Hinweise

As the owner of the gaming device, you are obliged to pay tax. You are the owner if the gaming device is installed on your account (installer). You are liable for paying the tax if you are the owner of the location where the gaming device is installed or if you have a share in the income or profits from operating the gaming device. You are also liable for paying the tax if you receive a fee for installing it. For gaming machines with the possibility of winning (gaming machines), the gaming entertainment tax is 5% of the stake. A stake is everything that the player spends from his own resources on his gaming pleasure. A stake can also be made from previously won money, from card credits or by paying entry fees, etc., if this enables the gaming pleasure. For gaming machines without the possibility of winning (amusement gaming machines) in arcades and similar businesses, the tax is EUR 80.00 per gaming machine and calendar month. For gaming machines without the possibility of winning (entertainment gaming machines) at other locations, the tax is EUR 50.00 per gaming machine and calendar month. In order to ensure uniform and complete taxation, the officials of the competent authority may enter the business premises and business premises of operators or owners without prior notice during business and working hours in order to examine facts that may be relevant for taxation. On request, records, books, business papers and other documents must be presented to them, information must be provided and the necessary operations must be carried out on the

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	gaming machines in order to enable the necessary findings to be made.
Rechtsbehelf	Objection
Kurztext	Mandatory notification to the competent authority at first installation / takeover or final removal / handover of a gaming device (gaming machine or amusement gaming device). Obligation to report to the competent authority by the operator of the gaming device and by the owner of the installation site. Tax declaration (using an officially prescribed form) and payment of the gaming tax calculated and payable by the operator. If the tax base (number of gaming machines) or the tax rate changes, a new registration is required.
Ansprechpunkt	
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)