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Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von Fernsehveranstaltern und Programmvermarktern

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/102573559/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99148082002001
Leistungsbezeichnung I	Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von Fernsehveranstaltern und Programmvermarktern
Leistungsbezeichnung II	Film levy for broadcasters and programme distributors
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	

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Verrichtungskennung	Festsetzung (2)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	13.08.2021
Fachlich freigegeben durch	The Federal Government Commissioner for Culture and the Media
Handlungsgrundlage	https://www.gesetze-im-internet.de/ffg_2017/_154.html https://www.gesetze-im-internet.de/ffg_2017/_146.html https://www.gesetze-im-internet.de/ffg_2017/_164.html
Teaser	If you, as a broadcaster or programme marketer, show cinema films, you must pay a film levy under certain conditions.
Volltext	<p>On the basis of the German Film Subsidies Act (FFG), TV broadcasters and program marketers have to pay a film levy to the German Federal Film Board (FFA). In order to calculate how much the film levy is for you, you must report your theatrical film share or your revenues to the FFA, depending on your business model. The amount of the film levy is calculated as follows:</p> <ul style="list-style-type: none"> • Public broadcasters pay 3 percent of their theatrical film costs for the year before last. Costs include license fees, pro rata program distribution and administration costs as well as co-production contributions to theatrical films. • Free-to-air, private television broadcasters pay between 0.15 percent and 0.95 percent of their net advertising revenues for the year before last. The specific amount depends on the share of theatrical films in total broadcasting time. Offerings are exempt from the film levy with a theatrical film share of less than 2 per cent or if the net advertising revenues are

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	<p>less than EUR 750,000.</p> <ul style="list-style-type: none"> • Pay-TV broadcasters and program marketers (pay-TV) pay 0.25 percent of their net revenues generated in Germany in the year before last from subscription contracts or individual payments. Marketers are exempt from the film levy with a theatrical film share of less than 2 percent in relation to the pay-TV package or if their total net revenues from these offers are less than EUR 750,000. • Television broadcasters can provide the film levy up to 40 percent as a media service, i.e. in the form of advertising time for theatrical films. It should be noted here that the film levy replaced as a media service must be increased by half. <p>The film levy is used to finance all measures of the German Federal Film Board (FFA).</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • if applicable, an excerpt from the commercial register
Voraussetzungen	<p>Film levies must pay and report accordingly:</p> <ul style="list-style-type: none"> • public television broadcasters • private television broadcasters • pay television broadcasters • programme marketers
Kosten	<ul style="list-style-type: none"> • no costs for application/registration at the Filmförderungsanstalt and notification
Verfahrensablauf	<p>You must report your net sales to the German Federal Film Board (FFA) by e-mail for the calculation of the film levy.</p> <ul style="list-style-type: none"> • Register with the FFA. You will then receive an information sheet. • As a rule, further procedures and levy facts will be discussed and questions clarified in a telephone call. • Communicate your data accordingly by e-mail. • The FFA will calculate the amount of your levy. • You will receive a notice. • Pay the film levy in the fixed amount or issue the FFA with a SEPA direct debit mandate.
Bearbeitungsdauer	<ul style="list-style-type: none"> • Registration on the part of the FFA usually takes place within 1 week after final clarification of the submission

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	<p>facts. • After registration, you will usually receive the notice of film submission in December before the due date.</p>
<p>Frist</p>	<ul style="list-style-type: none"> • Once the FFA has identified you, you will usually be given 4 weeks to respond to questions and clarify the submission facts Reporting and payment of the film levy: • Reporting of sales figures: annually by 31.7. of the following year • Payment of the film levy: semi-annually on 1 January and 1 July of each year
<p>weiterführende Informationen</p>	<p>https://www.ffa.de/die-filmabgabe.html</p>
<p>Hinweise</p>	
<p>Rechtsbehelf</p>	<ul style="list-style-type: none"> • Objection (1 month) against administrative acts (notices) • Action (1 month) against objection notices
<p>Kurztext</p>	<ul style="list-style-type: none"> • Reporting of net sales for film levy calculation Determination of television broadcasters and program marketers • Film levy for broadcasters and programme marketers • Public TV broadcasters: the film levy amounts to 3% of the cinema film costs of the year before last (expenses for the broadcasting of cinema films) • private TV broadcasters: the film levy is between 0,15 % and 0,95 % of the net advertising revenue of the year before last. Percentage depends on the share of theatrical films in total broadcasting time Offers with a theatrical film share of less than 2% or net advertising revenues of less than EUR 750,000 are exempt from the tax. • Pay-TV broadcasters as well as program marketers pay a non-tiered film levy of 0.25 % of their net revenues from subscription contracts or individual payments generated in Germany in the year before last. Exempt from levy are offers below 2% cinema film share (share of cinema films of the pay-TV package) and / or where the net advertising revenue is below EUR 750,000. • responsible: German Federal Film Board (FFA)
<p>Ansprechpunkt</p>	

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Zuständige Stelle	
Formulare	Forms: no Online procedure possible: no Written form required: no Personal appearance required: no
Ursprungsportal	Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von Fernsehveranstaltern und Programmvermarktern, Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von Fernsehveranstaltern und Programmvermarktern