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Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von meldepflichtigen Kinobetreibern

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<https://fimportal.de/xzufi-services/102573560/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99148082002002
Leistungsbezeichnung I	Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von meldepflichtigen Kinobetreibern
Leistungsbezeichnung II	Film levy from cinema operators
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	
Verrichtungskennung	Festsetzung (2)

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SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.08.2021
Fachlich freigegeben durch	Federal Government Commissioner for Culture and the Media
Handlungsgrundlage	https://www.gesetze-im-internet.de/ffg_2017/_151.html https://www.gesetze-im-internet.de/ffg_2017/_146.html https://www.gesetze-im-internet.de/ffg_2017/_154.html
Teaser	If you show films in your cinema, you have to report your turnover and attendance figures and pay a film tax if your turnover exceeds a certain level.
Volltext	<p>On the basis of the German Film Subsidies Act (FFG), cinema operators generally have to pay a film levy to the German Federal Film Board (FFA). The amount of the film levy charged to cinema operators</p> <ul style="list-style-type: none"> • is levied per screen and is based • is based on the net sales from the admission tickets. <p>The film levy percentage is determined on the basis of the sales generated in the previous year. The following rules apply:</p> <ul style="list-style-type: none"> • If you had net sales of up to EUR 100,000 per screen in the previous year, you do not have to pay a film levy. • If you had a net turnover of up to EUR 200,000 per screen in the previous year, you have to pay 1.8 percent of your net box office takings as a monthly film levy. • If you had a net turnover of up to EUR 300,000 per screen in the previous year, you must pay 2.4 per cent of your net box office takings per month as a film levy. • If you had a net revenue of more than EUR 300,000 per screen in the previous year, you must pay 3.0

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percent of your net ticket revenue per month as a film levy.

To calculate the film levy, you must each month

- the net turnover, usually from ticket sales, and
- the attendance figures

of your cinema to the German Federal Film Board via the online portal Filmabgabe.

You do not have to pay Filmabgabe for film screenings lasting a maximum of 58 minutes. These may also not be included in the reports.

Hints: If you have just opened your cinema, the levy rate will be determined provisionally. At the end of the year, a projection is made and the levy rate is finalised.

- Extrapolation: net revenue divided by months played, times (x) 12 months equals (=) net revenue for the year.

In the case of a newly opened seasonal cinema (for example, open-air, drive-in), no extrapolation is made. Here, the total net turnover is taken and if it is higher than EUR 100,000, you have to pay the film levy for the screen. The film levy is used to finance all measures of the German Federal Film Board (FFA).

Erforderliche Unterlagen

When applying/registering with the German Federal Film Board (FFA), you must submit:

- Commercial register excerpt or association register excerpt
- Business registration, if applicable

Voraussetzungen

The film levy must be paid by

- Cinema operators and organizers of film screenings in Germany (film halls/indoor and seasonal cinema/outdoor), who hold film screenings with a duration of more than 58 minutes in return for an admission fee and whose net sales from admission tickets in the previous year exceeded EUR 100,000 per

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	<p>screen.</p> <p>Notice: Mandatory other payments such as mandatory donations also count as admission and are included in net ticket sales. Free tickets may not be reported.</p>
Kosten	<ul style="list-style-type: none"> • no costs for application/registration and reporting
Verfahrensablauf	<p>You must report your visitor and turnover figures online to the Filmförderungsanstalt for the calculation of the film levy.</p> <p>If you open or operate a cinema with screens (indoors):</p> <ul style="list-style-type: none"> • Register in the online portal Filmabgabe of the German Federal Film Board. You must provide the following information when registering: Location where you operate your cinema Name of the operator Contact Name of your cinema Name of the screens Number of screens Number of seats per screen and Opening date of your cinema. • After registration, the FFA will send you by mail. Your operator and screen number(s) and your password for the online portal. • Log in to the online portal Filmabgabe with your operator number (user number) and password and submit your sales and visitor figures to the FFA on a monthly basis via this portal. You can report these figures as follows: electronically by file or by interface directly from your box office system or by manual entry directly in the online portal, if you do not have an electronic box office system. • The FFA will process your notification and send you the notice of the film levy due on a regular basis by post. • Payment for screens subject to the levy is due in parallel with the notification on the 10th of the following month. Give the FFA a SEPA direct debit mandate or pay your film levy by bank transfer. <p>If you open or operate a seasonal cinema, such as an open-air or drive-in cinema (outside)</p> <ul style="list-style-type: none"> • You must first apply in writing or by e-mail to the Association of Film Distributors (VdF) for open-air

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status without providing your operator and screen number. You must provide the following information for this: Location where you operate your cinema Operator of the cinema (who gets the money) Contact person Name of the cinema Name of the screen Number of seats per screen and Opening and closing dates of your screen (From when to when do you operate your seasonal cinema?).

- You must also provide this information to the Film Board via email or regular mail.
- The FFA will send you by e-mail Your operator and screen number/s and your password for the online portal.
- Log in to the online portal Filmabgabe with your operator number (user number) and password and use it to submit your sales and visitor figures to the FFA on a monthly basis. You can report these figures as follows: electronically by file or by interface directly from your box office system or by manual entry directly in the online portal if you do not have an electronic box office system.
- The FFA will process your registration and send you the notice of the film levy due by post on a regular basis.
- The payment for screens subject to levy is due parallel to the notification on the 10th of the following month. Give the FFA a SEPA direct debit mandate or pay your film levy by bank transfer.

Bearbeitungsdauer

- Allocation of operator and screen number: usually 1 to 2 working days.
- Calculation of the film levy after reporting the turnover and visitor numbers: The levy amount is displayed in the portal if reported manually. POS systems calculate the levy due automatically using the stored levy rate.

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Reporting and payment of the film levy: • Reporting of sales figures: monthly, on the 10th of the following month in each case. • Payment of film levy: monthly, in each case on the 10th of the following month

weiterführende Informationen

<https://www.ffa.de/die-filmabgabe.html>
https://filmabgabe.ffa.de/Downloads/Kinobetreiber_Vorstellung%20des%20Online-Portals.pdf
<https://www.ffa.de/download.php?f=16ed3698b224c54>

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	<p>161b2d7055605fc0f&target=0 https://www.ffa.de/download.php?f=c60e5a437f020b663e542d4da0ec65a4&target=0</p>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Objection (1 month) against administrative acts (notices) • Action (1 month) against objection notices
Kurztext	<ul style="list-style-type: none"> • Reporting of net sales for film levy calculation Determination of cinema operators subject to reporting requirements • Film levy must be paid by cinema operators, who show films with a running time of more than 58 minutes and take an admission fee / charge for this • Amount of the film levy is charged per screen and is calculated on a pro rata basis from net sales • Cinema operators who achieved a net turnover per screen of up to EUR 100,000 in the previous year do not have to pay the film tax. • for higher-turnover screens, the levy amounts to between 1.8 and 3.0 per cent of net ticket sales. The basis for the classification is the previous year. • Information to: German Federal Film Board (FFA) • Reporting: Sales and visitor figures must be reported monthly to the Filmförderungsanstalt (FFA) via the online portal Filmabgabe. • responsible: Filmförderungsanstalt (FFA)
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: no</p> <p>Online procedure possible: yes</p> <p>Written form required: no</p> <p>Personal appearance required: no https://filmabgabe.ffa.de/neuanmeldung</p>
Ursprungsportal	<p>Meldung Nettoumsätze für Filmabgabeberechnung Festsetzung von meldepflichtigen Kinobetreibern, Meldung Nettoumsätze für Filmabgabeberechnung</p>

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