

99102034002000, 99102034002000

# Pay entertainment tax

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/334384566/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102034002000, 99102034002000
Leistungsbezeichnung I	Pay entertainment tax
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of the Interior
Handlungsgrundlage	
Teaser	
Volltext	<p>The entertainment tax is a local tax. The object of the tax is the expense for the use or visit of certain facilities and events. The following events held in the municipality are subject to the entertainment tax:</p> <ul style="list-style-type: none"> <li>• dance events of a commercial nature,</li> <li>• beauty dances (e.g. burlesque) and performances of a similar nature,</li> <li>• sporting events that are operated professionally and commercially,</li> <li>• commercial film screenings,</li> <li>• the playing out of monetary and material assets in gaming clubs, casinos and similar facilities,</li> <li>• the installation/operation of music, show, joke, games and skill or similar equipment in amusement arcades and similar companies as well as in guest or pubs, club, canteen or similar rooms or in other places accessible to the public.</li> </ul> <p>The following are not subject to the tax:</p> <ul style="list-style-type: none"> <li>• charitable, ecclesiastical, non-profit events (non-profit status must be proven),</li> <li>• Proms, provided that only students and their relatives participate in the events,</li> <li>• events in which professional athletes participate alongside amateur athletes if they are recognized by the municipality as worthy of support, as well as football matches in which licensed players participate,</li> <li>• circus events,</li> <li>• film screenings in which films are shown that have been recognised as "valuable" or "particularly valuable" by the body designated by the state government,</li> <li>• Popular amusements of the usual kind at fairs, fairs, shooting festivals, church consecration festivals and similar events,</li> <li>• Establishments that are already subject to the casino levy.</li> </ul>

Modul	Sachverhalt
	The tax is levied, for example, through ticket sales or as a flat-rate tax rate if the event is accessible without an admission ticket or other ID.
Erforderliche Unterlagen	Documents may be required, please contact the responsible office.
Voraussetzungen	
Kosten	<p>The entertainment tax is calculated separately for each event.</p> <p>The tax rates are laid down in the statutes of the municipality/city and may therefore vary depending on the location.</p>
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Deadlines may have to be observed. Contact the competent authority.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	The entertainment tax is a local tax. The object of the tax is the expense for the use or visit of certain facilities and events.
Ansprechpunkt	The responsibility lies with the municipality or city.
Zuständige Stelle	
Formulare	
Ursprungsportal	Vergnügungssteuer zahlen, Pay entertainment tax