

99102050000000

Report lottery or draw to the tax office and declare lottery tax

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/6000313/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102050000000
Leistungsbezeichnung I	Report lottery or draw to the tax office and declare lottery tax
Leistungsbezeichnung II	Report lottery or draw to the tax office and declare lottery tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • §§ 26 fortfolgend [Rennwett- und Lotteriegesetz](https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html) (RennwLottG) – Besteuerung von öffentlichen Lotterien und Ausspielungen • §§ 22 fortfolgend [Verordnung zur Durchführung des Rennwett- und Lotteriegesetzes](http://www.gesetze-im-internet.de/rennwloottgabest/) (RennwLottDV)
Teaser	<p>If you organise a public lottery or draw in Germany, you must pay lottery tax. Irrespective of any regulatory notification or licensing obligations, such an event must always be reported to the tax office. The lottery tax must then be registered with and paid to the tax office.</p>
Volltext	<p>If you organise a public lottery or draw in Germany, you must pay lottery tax. Irrespective of any regulatory notification or licensing obligations, such an event must always be reported to the tax office. The lottery tax must then be registered with and paid to the tax office.</p> <p>The (prior) notification may be omitted</p> <ul style="list-style-type: none"> • if the planned total price of the tickets does not exceed EUR 1,000 • in the case of an event for exclusively charitable, benevolent or ecclesiastical purposes: if the planned total price of the tickets does not exceed EUR 5,000. <p>To facilitate the notification of a lottery, you can use the form "Notification of a lottery or lottery draw". However, it is also possible to report a lottery informally.</p>

Modul

Sachverhalt

The tax is levied on the participation fee, i.e. the ticket price paid by the player to participate plus any fees set by the organiser. The lottery tax amounts to 20 percent of the participation fee paid minus the lottery tax. The ticket price (plus any fees) is to be understood as a total amount from which the tax amount is to be deducted; the tax is thus $16 \frac{2}{3}$ per cent of the ticket price.

The lottery tax must be declared to the tax office. In the tax declaration, the person liable to pay the tax (= the organiser) must calculate the tax himself and pay the tax due on the due date.

Tax exemptions

Lotteries and draws are tax-exempt if:

- the total amount of the participation fees paid does not exceed EUR 1,000, or
- the total amount of the participation fees paid in a public lottery or draw for exclusively charitable, benevolent or ecclesiastical purposes does not exceed EUR 40,000 and the net proceeds are used for the aforementioned purposes.

Irrespective of whether the conditions for tax exemption are met, a tax return must be submitted in any case.

If a lottery or draw is exempt from lottery tax, the turnover from the sale of tickets is generally subject to turnover tax.

****Attention!**** If the requirements of the licensing authority are not complied with, the lottery or draw is deemed to be unlicensed, with the consequence that the tax exemption also lapses.

Erforderliche Unterlagen

- Notification of a lottery or draw
- Registration for lottery tax (single draw)
- Registration for lottery tax (multiple draws)

Modul	Sachverhalt
Voraussetzungen	
Kosten	<ul style="list-style-type: none"> • Lottery tax: 20 per cent of the entry fee paid less lottery tax; meaning 16 2/3 per cent of the ticket price
Verfahrensablauf	<ul style="list-style-type: none"> • Submit the completed form "Notification of a lottery or draw" to the tax office at least 14 days before the start of ticket sales or informally notify the tax office of the lottery. • Register the lottery tax with the tax office by the 15th day of the calendar month following the payment of the participation fee (tax registration) and pay it.
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> • 14 days before the start of ticket sales for notification of the lottery to the tax office • Registration and payment of lottery tax by the 15th day of the following calendar month
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	