

99102156261000, 99102156261000

# Register taxation of the Tronc (container for allowances for technical staff in the casino)

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/100104221/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102156261000, 99102156261000
Leistungsbezeichnung I	Register taxation of the Tronc (container for allowances for technical staff in the casino)
Leistungsbezeichnung II	Register taxation of the Tronc (container for allowances for technical staff in the casino)
Typisierung	4a - Land: Regelung und Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.03.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	<a href="https://recht.saarland.de/bssl/document/jlr-SpielbGSL2012rahmen/part/X">https://recht.saarland.de/bssl/document/jlr-SpielbGSL2012rahmen/part/X</a> <a href="https://recht.saarland.de/bssl/document/jlr-SpielbGSL2012rahmen/part/X">https://recht.saarland.de/bssl/document/jlr-SpielbGSL2012rahmen/part/X</a>
Teaser	Use of tronc revenues from Saarland casinos.
Volltext	<p>Persons employed by a casino are prohibited from accepting gifts or similar gratuities given to them in consideration of their professional activities, in particular the acceptance of tips.</p> <p>This prohibition does not apply to gratuities given by casino guests to persons employed by the casino for all or certain parts of the staff, for the casino or for no apparent purpose, and which are given by these persons to the containers or facilities provided for this purpose in the casino (Tronc), Section 16 (2) of the Saarland Casino Act (SpielbG-Saar).</p> <p>The technical gaming staff employed for the gaming tables and machines, as well as the cashiers, must deposit all tips given by visitors to the casino in the "Tronc" container set up for this purpose. According to Section 16 (4) of the Saar Gaming Act (SpielbG-Saar), the casino company is obliged to use the tronc income for the staff it employs. Insofar as the casino's monthly income from gaming revenue exceeds the amount required to cover reasonable personnel expenses, this surplus must be transferred to the state budget for purposes that are generally approved. There is no officially prescribed form for this.</p>
<b>Erforderliche Unterlagen</b>	
Voraussetzungen	You must operate a licensed casino.

## Modul

## Sachverhalt

### Kosten

### Verfahrensablauf

This is a registration procedure, so the general procedure is as follows:

1. the casino company is obliged to keep separate records of operations for each casino and each branch gaming operation. In particular, it must determine the gross gaming revenue generated in the large game daily after the end of gaming operations and the gross gaming revenue generated in the small game on the day of settlement, but at least once a week. In addition, it must also determine the revenue generated from the gaming machines.

2. the casino company must calculate the casino tax and the additional service for each casino and each branch gaming operation itself by the tenth day of the month at the latest for the previous month, make the reduction by the VAT payable due to the operation of the casino, submit a written declaration using the official form and pay the casino tax and the additional service (due date).

The submission of the declaration results in a tax assessment subject to review within the meaning of Section 168 (1) sentence 1 of the German Fiscal Code (AO).

The casino levy, the additional service and the winnings levy are administered by the tax office in whose district the registered office of the casino company is located, Section 18 (1) SpielbG-Saar.

There is no separate electronic procedure.

### Bearbeitungsdauer

### Frist

The casino company must calculate and pay the profit tax itself no later than six months after the end of the financial year and submit a written declaration using the official form.

### weiterführende Informationen

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	In accordance with Section 16 (4) of the Saarland Gaming Act (SpielbG-Saar), the casino company is obliged to use the income from gaming revenue for the staff it employs. Insofar as the casino's monthly income from gaming revenue exceeds the amount required to cover reasonable personnel expenses, this surplus must be transferred to the state budget for purposes that are generally approved. There is no officially prescribed form for this.
Ansprechpunkt	
Zuständige Stelle	The casino levy, the additional service and the winnings levy are administered by the tax office in whose district the registered office of the casino company is located.
Formulare	no forms, but written form
Ursprungsportal	Register taxation of the Tronc (container for allowances for technical staff in the casino), Besteuerung des Troncs (Behälter für Zuwendungen für spieltechnisches Personal in der Spielbank) anmelden