99102034111000

Pay amusement tax

Modul	Sachverhalt
Leistungsschlüssel	99102034111000
Leistungsbezeichnung I	Pay amusement tax
Leistungsbezeichnung II	
Typisierung	4b - Land: Regelung und Ausführungsvorschriften, Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Erhebung (111)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	20.09.2016

Modul	Sachverhalt
Fachlich freigegen durch	Ministry of the Interior and Sport Mecklenburg-Vorpommern
Handlungsgrundlage	https://www.gesetze-im-internet.de/gg/art_105.html https://www.landesrecht-mv.de/jportal/portal/page/bsmvprod.psml?showdoccase=1&doc.id=jlr-KAGMV2005rahmen&doc.part=X&doc.origin=bs https://www.gesetze-im-internet.de/gg/art_105.html https://www.landesrecht-mv.de/jportal/portal/page/bsmvprod.psml?showdoccase=1&doc.id=jlr-KAGMV2005rahmen&doc.part=X&doc.origin=bs
Teaser	
Volltext	The amusement tax is a local tax levied by a municipality on the basis of municipal statutes. The object of the tax is the cost of using or visiting certain facilities and events. Municipalities regularly stipulate in their bylaws that the following events held in the municipal area are subject to amusement tax: • Dance events of a commercial nature, • Beauty dances (e.g. burlesque) and performances of a similar nature, • sporting events that are organized on a professional and commercial basis, • commercial film screenings, • gambling on cash and non-cash assets in gambling clubs, casinos and similar establishments, • the installation/operation of music, show, joke, game and skill machines or similar devices in amusement arcades and similar businesses as well as in restaurants or pubs, club rooms, canteens or similar premises or in other places open to the public. In addition, the municipal bylaws determine whether certain events are exempt from the tax liability (e.g. charitable, church, non-profit events). The tax is levied, for example, on ticket sales or as a flat-rate tax if the event is accessible without an admission ticket or other form of identification.
Erforderliche Unterlagen	Documents may be required. Please contact the

Modul	Sachverhalt
	responsible municipality/city.
Voraussetzungen	
Kosten	The entertainment tax is calculated separately for each event. The tax rates are set out in the bylaws of the municipality/city and can therefore vary depending on the location.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	the responsible municipal, local or city administration
Formulare	
Ursprungsportal	Pay amusement tax, Vergnügungssteuer zahlen