

99102034111000

Slot machine tax

Heruntergeladen am 26.07.2025

<https://fimportal.de/xzufi-services/207385538/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102034111000
Leistungsbezeichnung I	Slot machine tax
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Erhebung (111)
SDG-Informationsbereich	
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.12.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Thuringian Ministry of the Interior and Local Affairs
Handlungsgrundlage	Municipal statute
Teaser	As a rule, an amusement tax is levied on the operation of slot machines. You can find information on this here .
Volltext	<p>The slot machine tax is an amusement tax that can be levied by the municipalities in their own jurisdiction on the basis of a corresponding statute. It is to be regarded as a tax on expenditure. The tax is levied on the expenditure incurred by the player for his gaming pleasure. The person liable for the tax is the owner of the gaming machines. This is either the owner or the person to whom the machine is made available for use by the owner. The person liable for the tax is obliged to calculate the tax himself.</p> <p>The determination of the tax rates is left exclusively to the municipalities. In the case of slot machines with the possibility of winning, the tax is usually calculated on the basis of the revenue generated by the machine. In the case of slot machines without the possibility of winning, the number of units can be used as a basis if the machines do not have tamper-proof counters.</p>
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	The tax rate varies from place to place.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • The slot machine tax is an amusement tax that can be

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Ansprechpunkt	To the relevant municipal or city administration (tax office).
Zuständige Stelle	
Formulare	
Ursprungsportal	Slot machine tax, Spielautomatensteuer