

99102050002000, 99102050002000

Register taxes on race betting, public lotteries and draws and sports betting

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/215386309/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102050002000, 99102050002000
Leistungsbezeichnung I	Register taxes on race betting, public lotteries and draws and sports betting
Leistungsbezeichnung II	Register taxes on race betting, public lotteries and draws and sports betting
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)

Modul	Sachverhalt
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.04.2023
Fachlich freigegeben durch	Thuringia Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000100000 https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000400000 https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000500000 https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000600000 https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000700000 https://www.gesetze-im-internet.de/rennwloottgabest/index.html https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000100000 https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000400000 https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000500000 https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000600000 https://www.gesetze-im-internet.de/rennwloottg_2021/BJNR206510021.html#BJNR206510021BJNG000700000 https://www.gesetze-im-internet.de/rennwloottgabest/index.html
Teaser	If you want to organize race betting, sports betting, public lotteries and draws, virtual slot machine games or online poker games you are obliged to declare the respective tax to the tax office.
Volltext	<p>Public lotteries and lotteries organized in Germany are subject to lottery tax. The tax rate is 20 percent.</p> <p>Public lotteries and draws permitted by the competent</p>

Modul

Sachverhalt

domestic authorities are exempt from tax if

1. in which the total price of the tickets in a draw does not exceed the value of 1000 euros, or
2. where the total price of the tickets in a lottery or draw for exclusively charitable, benevolent or ecclesiastical purposes does not exceed the value of EUR 40,000.

Since 2021, online poker games and virtual slot machine games have also been taxed.

The race betting tax is levied as totalisator tax, bookmaker tax or sports betting tax.

Totalisator tax arises on horse races with a domestic totalisator and bookmaker tax which arises on bets placed through a domestic bookmaker.

Bets placed on the occasion of sporting events that are not subject to totalisator tax or bookmaker tax are subject to sports betting tax.

Sports betting tax arises in the case of domestic sports betting organizers or if the bettor carries out his betting actions within the country. The same applies to virtual slot machines and online poker.

The tax rate for racing bets as well as for online poker games and virtual slot machines is 5.3 percent.

Erforderliche Unterlagen

The notification/registration forms can be used to determine if additional documents must be submitted.

Voraussetzungen

For public lotteries, lottery games and the organization of race betting and sports betting, the organizer requires a permit from the competent authority (district office or independent city).

For small lotteries and lottery games, a general permit has been issued by the Thuringian Ministry of the Interior and Local Government. These only have to be reported to the competent authority (district office or

Modul	Sachverhalt
	<p>independent city).</p> <p>The above-mentioned tax notification requirements for lotteries also apply.</p> <p>https://innen.thueringen.de/staats-und-verwaltungsrecht/oeffentliches-recht/lotterie</p> <p>https://innen.thueringen.de/staats-und-verwaltungsrecht/oeffentliches-recht/lotterie</p>
Kosten	none
Verfahrensablauf	<p>The race betting tax, sports betting tax, lottery tax, virtual slot machine tax or online poker tax is a so-called registration tax. The registration period is the calendar month in which the tax is incurred.</p> <ul style="list-style-type: none"> • The race betting tax arises with the performance of the bet (totalisator tax, bookmaker tax, sports betting tax). <p>The lottery tax arises with the payment of the tickets.</p> <p>As an organizer, you are obliged to calculate the tax yourself, register it with the relevant tax office and pay it. If you do not deviate from your registration, you will usually not receive a separate notice.</p> <p>Lotteries or lottery games must be reported to the responsible tax office before the ticket is sold.</p> <p>Exception: Tax-exempt lotteries or lotteries in which the planned total price of the tickets does not exceed the value of 1,000 euros or, in the case of exclusively charitable, benevolent or ecclesiastical purposes, the value of 5,000 euros.</p>
Bearbeitungsdauer	
Frist	The tax return must be submitted no later than the 15th day after the end of each filing period.
weiterführende Informationen	
Hinweise	

Modul
Sachverhalt
Rechtsbehelf
Kurztext

- Taxation of Lotteries, Gambling and Sports Betting Determination
 - Lotteries tax is levied on public lotteries and lotteries organized in Austria.
 - Since 2021, online poker games and virtual slot machine games have also been taxed.
 - The racing betting tax, sports betting tax, lottery tax, virtual slot machine gaming tax or online poker tax is a so-called filing tax. The registration period is the calendar month in which the tax arises.
 - Organizers are obliged to calculate the tax themselves, register it with the relevant tax office and pay it. If you do not deviate from your registration, you will usually not receive a separate notice.
 - Lotteries or lottery games must be reported to the responsible tax office before the ticket is sold.
 - Exception: Tax-exempt lotteries or lotteries in which the planned total price of the tickets does not exceed the value of 1,000 euros or, in the case of exclusively charitable, benevolent or ecclesiastical purposes, the value of 5,000 euros.
 - The tax return shall be submitted no later than on the 15th day following the end of each registration period.
 - If the organizer does not have his residence or registered office in the EU or a contracting state of the EEA and a tax representative has been appointed, the tax office in whose district the tax representative has his place of business shall have local jurisdiction.
 - If there is no domestic jurisdiction, the Federal Ministry of Finance may designate a competent tax office.
 - Responsible in Thuringia: Erfurt Tax Office

Ansprechpunkt

Please contact the Erfurt tax office.

Zuständige Stelle

Tax office

Formulare

- Written form required: Yes
- Personal appearance required: No

Modul	Sachverhalt
	<p>The forms for registration or notification with the tax office are stored in the Thuringia form service.</p> <p>If you have an Elster account, you can also access and submit the forms via the ELSTER portal.</p> <p>https://thformular.thueringen.de/</p> <p>https://thformular.thueringen.de/</p>
Ursprungsportal	<p>Steuern auf Rennwetten, öffentliche Lotterien und Ausspielungen sowie Sportwetten anmelden, Register taxes on race betting, public lotteries and draws and sports betting</p>