

99102034002000, 99102034002000

Assessment of entertainment tax

Heruntergeladen am 06.07.2025

<https://fimportal.de/xzufi-services/11067451/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102034002000, 99102034002000
Leistungsbezeichnung I	Assessment of entertainment tax
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.07.2010

Modul
Sachverhalt
Fachlich freigegeben durch
Handlungsgrundlage

- Municipal statutes
<https://voris.wolterskluwer-online.de/browse/document/cite/102f7fa9-644d-355e-8fb0-4c13828a7a58>
<https://voris.wolterskluwer-online.de/browse/document/cite/102f7fa9-644d-355e-8fb0-4c13828a7a58>

Teaser
Volltext

The entertainment tax is a local tax. The object of the tax is the expenditure for the use or attendance of certain facilities and events.

The following events held in the municipality are subject to the entertainment tax:

- Dance events of a commercial nature,
- beauty dances (e.g. burlesque) and performances of a similar nature,
- sporting events that are carried out professionally or commercially,
- commercial film screenings,
- the playing of monetary or material assets in gaming clubs, casinos and similar establishments,
- the installation/operation of music, show, joke, game, skill or similar apparatus in arcades and similar companies as well as in restaurants or pubs, clubs, canteens or similar rooms or in other places accessible to the public.

The following are not subject to the tax:

- charitable, ecclesiastical, non-profit events (non-profit status must be proven),
- proms, provided that only pupils and their relatives take part in the events,
- events in which professional athletes participate alongside amateur athletes, if they are recognized by the municipality as eligible for support, as well as football matches in which licensed players participate,
- circus events,
- Film screenings at which films are shown that have been recognized as "valuable" or "particularly valuable" by the body designated by the state government,

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	• popular amusements of the kind customary at fairs, fairs, marksmen's festivals, church festivals and similar events, • Establishments that are already subject to the casino levy. The tax is levied, for example, via ticket sales or as a flat tax rate if the event is accessible without a ticket or other identification.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	The entertainment tax is calculated separately for each event. The tax rates are set out in the statutes of the municipality/city and can therefore differ depending on the location.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Contact your local or city council. The municipalities/cities are responsible for setting and collecting the entertainment tax.
Zuständige Stelle	
Formulare	
Ursprungsportal	Assessment of entertainment tax, Vergnügungssteuer Festsetzung