

99102050002000, 99102050002000

# Taxation of lotteries, gambling and sports betting Determination

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/109331389/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102050002000, 99102050002000
Leistungsbezeichnung I	Taxation of lotteries, gambling and sports betting Determination
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.10.2021
Fachlich freigegeben durch	Ministry of Finance and Europe of the State of Brandenburg
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_10.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_10.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_11.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_11.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/_17.html">https://www.gesetze-im-internet.de/rennwlottg_2021/_17.html</a> <a href="https://www.gesetze-im-internet.de/rennwlottgabest/RennwLottGABest.pdf">https://www.gesetze-im-internet.de/rennwlottgabest/RennwLottGABest.pdf</a>
Teaser	If you organize a lottery or draw, you are obliged to register and pay lottery tax with the relevant tax office.
Volltext	<p>A lottery is a public game of chance in which a chance to win is offered against payment of a fee according to a game plan determined by the organizer. The winning of money or loss of the stake is decided by chance. If items or other monetary benefits can be won instead of money, this is a raffle (tombola).</p> <p>A lottery or raffle is public if there is an opportunity for a larger, non-closed group of people to participate or if it is customarily organized in clubs or other closed societies. A lottery or lottery game is deemed to be public if the authority responsible for licensing considers it to be subject to licensing.</p> <p>Publicly organized lotteries and draws are subject to lottery tax if</p> <p>1\ the organizer of the lottery or lottery game has its domicile, habitual residence, place of management or registered office in Germany when the gaming contract is concluded, or</p> <p>2\ the player carries out the actions required to conclude the gaming contract with an organizer domiciled abroad in Germany.</p>

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An attached lottery (secondary lottery) is also deemed to be a lottery or draw.

The basis for calculating the lottery tax is the participation fee paid less the lottery tax. The participation fee paid is the ticket price paid by the player to participate in the public lottery or draw plus any fees set by the organizer. The lottery tax is 20 percent. This tax rate of 20 percent of the net price of the tickets corresponds to  $16 \frac{2}{3}$  percent of the gross price.

Public lotteries and draws authorized by the competent domestic authorities are exempt from lottery tax,

1\.. in which the total amount of the participation fees paid does not exceed the value of EUR 1,000 or

2\.. in which the total amount of the participation fees paid in a public lottery or lottery game for exclusively charitable, benevolent or ecclesiastical purposes does not exceed the value of EUR 40,000 and the net proceeds are used for the aforementioned purposes.

The tax debtor is the organizer of the lottery or draw. The organizer is the person who significantly shapes the game in factual or legal terms.

The tax liability arises upon payment of the participation fee. The lottery tax is due on the 15th day after the end of the registration period. The registration period is the calendar month.

The organizer of a lottery or draw is subject to numerous record-keeping obligations. The records must show the following information: Description of the public lottery or draw; participation fee paid for the respective public lottery or draw; in the case of organizers not based in Germany, the name and address of the player; conditions for the reduction of the tax base; date on which the tax arises; amount of the tax and, in the case of a public lottery or draw for exclusively charitable, benevolent or ecclesiastical

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purposes, the use of the net proceeds.

Irrespective of whether lottery tax is payable for a lottery or draw, the organizer must notify the competent tax office in writing of the name and address of the organizer, the planned number and price of the tickets, the time and place of the ticket sale and draw, the game plan and - if a tax exemption is to be claimed - the planned amount and use of the net proceeds at least 14 days before the start of the ticket sale.

The notification obligation does not apply to permitted public lotteries and draws in which the planned total price of the tickets does not exceed the value of EUR 1,000 or, in the case of exclusively charitable, benevolent or ecclesiastical purposes, the planned total price of the tickets does not exceed EUR 5,000.

**Erforderliche Unterlagen**

- Form: Notification of a lottery or draw
- Form: Registration for lottery tax

Brief and conclusive statement of the purpose of use, insofar as a tax exemption is applied for a lottery or draw for exclusively charitable, benevolent or ecclesiastical purposes

**Voraussetzungen**

If you organize a public lottery or draw, you are obliged to register and pay lottery tax with the relevant tax office.

**Kosten**

There are no fees for tax registration with the tax office.

**Verfahrensablauf**

Before you start selling lottery tickets, you register the lottery or draw with the relevant tax office.

At the end of the registration period, you submit a tax return (tax registration) to the relevant tax office and pay the tax incurred during the registration period by the due date.

**Bearbeitungsdauer**

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Frist	<ul style="list-style-type: none"> <li>• Notification of a lottery or draw to the tax office no later than 14 days before the start of ticket sales</li> <li>• Submission of the tax return to the responsible tax office by the 15th day after the end of the registration period</li> <li>• Payment of the tax by the due date (15th day after the end of the registration period)</li> </ul>
weiterführende Informationen	<a href="https://de.wikipedia.org/wiki/Lotterie">https://de.wikipedia.org/wiki/Lotterie</a> <a href="https://finanzamt.brandenburg.de/fa/de/steuern/steuerinformationen/rennwett-und-lotteriesteuer/">https://finanzamt.brandenburg.de/fa/de/steuern/steuerinformationen/rennwett-und-lotteriesteuer/</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/">https://www.gesetze-im-internet.de/rennwlottg_2021/</a> <a href="https://www.gesetze-im-internet.de/rennwlottgabest/">https://www.gesetze-im-internet.de/rennwlottgabest/</a> <a href="https://bravors.brandenburg.de/br2/sixcms/media.php/68/GVBI_I_06_2021-Anlage.pdf">https://bravors.brandenburg.de/br2/sixcms/media.php/68/GVBI_I_06_2021-Anlage.pdf</a> <a href="https://bravors.brandenburg.de/br2/sixcms/media.php/76/GVBI_I_22_2021.pdf">https://bravors.brandenburg.de/br2/sixcms/media.php/76/GVBI_I_22_2021.pdf</a> <a href="https://bravors.brandenburg.de/verwaltungsvorschriften/lotterien_2021">https://bravors.brandenburg.de/verwaltungsvorschriften/lotterien_2021</a> <a href="https://de.wikipedia.org/wiki/Lotterie">https://de.wikipedia.org/wiki/Lotterie</a> <a href="https://finanzamt.brandenburg.de/fa/de/steuern/steuerinformationen/rennwett-und-lotteriesteuer/">https://finanzamt.brandenburg.de/fa/de/steuern/steuerinformationen/rennwett-und-lotteriesteuer/</a> <a href="https://www.gesetze-im-internet.de/rennwlottg_2021/">https://www.gesetze-im-internet.de/rennwlottg_2021/</a> <a href="https://www.gesetze-im-internet.de/rennwlottgabest/">https://www.gesetze-im-internet.de/rennwlottgabest/</a> <a href="https://bravors.brandenburg.de/br2/sixcms/media.php/68/GVBI_I_06_2021-Anlage.pdf">https://bravors.brandenburg.de/br2/sixcms/media.php/68/GVBI_I_06_2021-Anlage.pdf</a> <a href="https://bravors.brandenburg.de/br2/sixcms/media.php/76/GVBI_I_22_2021.pdf">https://bravors.brandenburg.de/br2/sixcms/media.php/76/GVBI_I_22_2021.pdf</a> <a href="https://bravors.brandenburg.de/verwaltungsvorschriften/lotterien_2021">https://bravors.brandenburg.de/verwaltungsvorschriften/lotterien_2021</a>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Taxation of lotteries and raffles</li> <li>• Obligation to notify 14 days before the start of ticket sales</li> <li>• Assessment basis is the participation fee minus the lottery tax</li> <li>• Tax rate 20 percent</li> <li>• Lottery tax exemption possible in certain cases</li> <li>• Tax debtor is the organizer</li> <li>• Tax registration required</li> <li>• Responsible: Tax office (race betting and lottery tax office)</li> </ul>

Modul	Sachverhalt
<b>Ansprechpunkt</b>	<a href="https://finanzamt.brandenburg.de/fa/de/finanzaemter/ihr-finanzamt-im-land-brandenburg/finanzamt-cottbus/">https://finanzamt.brandenburg.de/fa/de/finanzaemter/ihr-finanzamt-im-land-brandenburg/finanzamt-cottbus/</a> <a href="https://finanzamt.brandenburg.de/fa/de/finanzaemter/ihr-finanzamt-im-land-brandenburg/finanzamt-cottbus/">https://finanzamt.brandenburg.de/fa/de/finanzaemter/ihr-finanzamt-im-land-brandenburg/finanzamt-cottbus/</a>
<b>Zuständige Stelle</b>	<p>The tax office in whose district the organizer of the lottery or draw has its domicile, habitual residence, place of management or registered office has local jurisdiction. In the state of Brandenburg, the Cottbus tax office has central jurisdiction in these cases.</p> <p>For organizers based abroad, the Frankfurt am Main III tax office is responsible until 30 November 2021 and the Frankfurt am Main IV tax office from 1 December 2021.</p>
<b>Formulare</b>	<a href="https://finanzamt.brandenburg.de/sixcms/media.php/9/09%20Anzeige%20einer%20Lotterie_FA%20Cb_ausf%C3%BCllbar.pdf">https://finanzamt.brandenburg.de/sixcms/media.php/9/09%20Anzeige%20einer%20Lotterie_FA%20Cb_ausf%C3%BCllbar.pdf</a> <a href="https://finanzamt.brandenburg.de/sixcms/media.php/9/04%20Lotteriesteuer_Anmeldung_einmalig_FA%20Cb_ausf%C3%BCllbar.pdf">https://finanzamt.brandenburg.de/sixcms/media.php/9/04%20Lotteriesteuer_Anmeldung_einmalig_FA%20Cb_ausf%C3%BCllbar.pdf</a> <a href="https://finanzamt.brandenburg.de/sixcms/media.php/9/05%20Lotteriesteuer_Anmeldung_mehrfach_FA%20Cb_ausf%C3%BCllbar.pdf">https://finanzamt.brandenburg.de/sixcms/media.php/9/05%20Lotteriesteuer_Anmeldung_mehrfach_FA%20Cb_ausf%C3%BCllbar.pdf</a> <a href="https://finanzamt.brandenburg.de/sixcms/media.php/9/09%20Anzeige%20einer%20Lotterie_FA%20Cb_ausf%C3%BCllbar.pdf">https://finanzamt.brandenburg.de/sixcms/media.php/9/09%20Anzeige%20einer%20Lotterie_FA%20Cb_ausf%C3%BCllbar.pdf</a> <a href="https://finanzamt.brandenburg.de/sixcms/media.php/9/04%20Lotteriesteuer_Anmeldung_einmalig_FA%20Cb_ausf%C3%BCllbar.pdf">https://finanzamt.brandenburg.de/sixcms/media.php/9/04%20Lotteriesteuer_Anmeldung_einmalig_FA%20Cb_ausf%C3%BCllbar.pdf</a> <a href="https://finanzamt.brandenburg.de/sixcms/media.php/9/05%20Lotteriesteuer_Anmeldung_mehrfach_FA%20Cb_ausf%C3%BCllbar.pdf">https://finanzamt.brandenburg.de/sixcms/media.php/9/05%20Lotteriesteuer_Anmeldung_mehrfach_FA%20Cb_ausf%C3%BCllbar.pdf</a>
<b>Ursprungsportal</b>	<p>Taxation of lotteries, gambling and sports betting          Determination, Besteuerung von Lotterien,          Ausspielungen und Sportwetten Festsetzung</p>