99102034111000

Modul	Sachverhalt
Leistungsschlüssel	99102034111000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Registration for betting office tax / Bremerhaven
Typisierung	4 - Land: Regelung
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024

Modul	Sachverhalt
Fachlich freigegen durch	
Handlungsgrundlage	
Teaser	
Volltext	The betting office tax is a subtype of the Bremen amusement tax and is levied in Bremen and Bremerhaven with effect from July 1, 2017 on the basis of the Bremen Amusement Tax Act (VergnStG). The betting office tax applies to the operation of a betting office in which it is possible to place and follow bets. For tax purposes, betting offices are therefore betting agencies which, in addition to accepting betting slips, for example at betting machines, terminals or similar betting facilities, also enable betting results to be followed on screens.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	A screen is any fixed or mobile electrical display that allows to follow betting events or betting results. The screen can be a standalone device or part of a device.
Kosten	The betting office tax is 60 per screen and month or part thereof.
Verfahrensablauf	The tax is levied on the operator of the betting office. By the 10th day after the end of the calendar month, the betting office operator shall submit a tax return for the previous month on the officially prescribed form "Wettbürosteuer-Anmeldung" (betting office tax return) and the "Anlage zur Wettbürosteuer-Anmeldung" (annex to the betting office tax return), in which the tax itself is to be calculated.
Bearbeitungsdauer	Your request will usually be processed within a maximum of 4 weeks.
Frist	The betting office tax is payable by the 10th day after the end of the calendar month for the previous month. In case of an existing SEPA Direct Debit Mandate, the amounts due will be debited.

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Bremerhaven.de, Bremerhaven.de