

99102034002000

Collect amusement tax

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/6001743-99102034002000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102034002000
Leistungsbezeichnung I	Collect amusement tax
Leistungsbezeichnung II	Collect amusement tax
Typisierung	5 - Kommune: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul
Sachverhalt
Fachlich freigegeben durch
Handlungsgrundlage

- Artikel 105 Absatz 2a Grundgesetz (GG)
- § 7 Sächsisches Kommunalabgabengesetz (SächsKAG) - Gemeindesteuern
- § 2 SächsKAG - Rechtsgrundlage für Kommunalabgaben (in Verbindung mit der jeweiligen Satzung der Gemeinde)

Teaser

The amusement tax is a local expenditure tax that cities and municipalities can levy. The basis of the taxation is the financial expenditure of persons for attending certain events or using certain offers (amusements). The amusement tax is levied on the organiser or provider of the entertainment. The best-known forms of amusement tax are the so-called card tax and the gaming machine tax.

Volltext

The amusement tax is a local expenditure tax that cities and municipalities can levy. The basis of the taxation is the financial expenditure of persons for attending certain events or using certain offers (amusements). The amusement tax is levied on the organiser or provider of the entertainment. The best-known forms of amusement tax are the so-called card tax and the gaming machine tax.

The following events in particular may be subject to amusement tax in the city or municipal area:

- Dance events of a commercial nature
- Striptease events, beauty dances and performances of a similar kind
- sporting events of a professional or commercial nature
- commercial film screenings
- the gambling of money and material assets in gambling clubs, casinos and similar establishments
- the setting up/operation of music, show, joke, game, and skill or similar apparatus in amusement arcades and similar enterprises as well as in public houses or pubs, clubrooms, canteens or similar rooms or in other places open to the public

The tax does not apply to

Modul

Sachverhalt

- Establishments that are already subject to the casino tax.

In addition, the following are regularly exempted from the tax obligation

- charitable, ecclesiastical, non-profit events
- the keeping of amusement machines at fairs, public festivals, shooting festivals and similar events of limited duration (however, exemption is partly limited to machines without the possibility of winning or with the possibility of winning goods),
- Amusement devices which, by their design, are intended and suitable only for small children.

Further details are regulated by the municipal amusement tax statutes.

Erforderliche Unterlagen

Documents may be required. Please enquire about this with the competent office.

Voraussetzungen

- The city or municipality has enacted an amusement tax statute.
- You are an organiser or provider of amusements that are subject to amusement tax under these statutes.

Kosten

Amusement tax: calculated separately according to event and facility (tax rates regulated in the municipal statutes)

Verfahrensablauf

The city or municipal administration collects the amusement tax from organisers or the providers of the events. Notification obligations and the further procedure are regulated in the respective amusement tax statutes.

Bearbeitungsdauer

Frist

Notification deadlines, the deadline regarding the tax declaration as well as the due date of the amusement tax are regulated in the municipal statutes.

weiterführende Informationen

Modul	Sachverhalt
Hinweise	Special local features: no information
Rechtsbehelf	Objection (details in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	