99102034002000, 99102034002000

Pay entertainment tax

Heruntergeladen am 04.07.2025
https://fimportal.de/xzufi-services/198183243/L100039

Modul	**Sachverhalt**
Leistungsschlüssel	99102034002000, 99102034002000
Leistungsbezeichnung I	Pay entertainment tax
Leistungsbezeichnung II	
Typisierung	5 - Kommune: Regelung
Quellredaktion	Rheinland-Pfalz
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)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegen durch	
Handlungsgrundlage	https://landesrecht.rlp.de/jportal/portal/t/18h8/page/bsrlpprod.psml?pid=Dokumentanzeige&showdoccase=1&js_peid=Trefferliste&documentnumber=1&numberofresults=176&fromdoctodoc=yes&doc.id=jlr-GemORPrahmen&doc.part=X&doc.price=0.0&doc.hl=1#focuspoint https://landesrecht.rlp.de/jportal/portal/t/18ss/page/bsrlpprod.psml?pid=Dokumentanzeige&showdoccase=1&js_peid=Trefferliste&documentnumber=6&numberofresults=24&fromdoctodoc=yes&doc.id=jlr-KAGRPrahmen&doc.part=X&doc.price=0.0&doc.hl=1#focuspoint https://landesrecht.rlp.de/jportal/portal/t/18h8/page/bsrlpprod.psml?pid=Dokumentanzeige&showdoccase=1&js_peid=Trefferliste&documentnumber=1&numberofresults=176&fromdoctodoc=yes&doc.id=jlr-GemORPrahmen&doc.part=X&doc.price=0.0&doc.hl=1#focuspoint https://landesrecht.rlp.de/jportal/portal/t/18ss/page/bsrlpprod.psml?pid=Dokumentanzeige&showdoccase=1&js_peid=Trefferliste&documentnumber=6&numberofresults=24&fromdoctodoc=yes&doc.id=jlr-KAGRPrahmen&doc.part=X&doc.price=0.0&doc.hl=1#focuspoint
Teaser	
Volltext	The authorisation of municipalities to levy entertainment tax is based on the Municipal Code (GemO), the Municipal Tax Act (KAG) and the local entertainment tax statutes. The entertainment tax may be levied on entertainment of a commercial nature. These are e.B dance amusements, costume festivals, masked balls, variety and cabaret performances, film screenings, but not events of a political, religious, educational, folk-forming or scientific nature, as well as events that serve the purpose of business advertising, if not entertaining performances are associated with them. As a rule, entertainment tax is levied for the operation of gaming, skill, show and other entertainment equipment, including devices for the distribution of money and objects as well as music machines in gambling halls and similar companies as well as in restaurants and pubs and other places accessible to the public in the municipal area. For equipment and facilities in amusement arcades and similar enterprises and in restaurants and pubs as well

Modul	Sachverhalt
	as in other places accessible to the public with profit opportunities or without profit possibilities, maximum tax rates apply per device or facility and the calendar month or part thereof. The maximum tax rates are set out in an annex to the State Act on the Authorisation of Municipalities to Levy Dog Tax and Amusement Tax. The rates of entertainment tax are generally set in the entertainment tax statutes. The entertainment tax is fixed by written notice and is due on the dates specified in the notice.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Pay entertainment tax, Vergnügungsteuer zahlen