

# **Register betting office tax**

## We offer an online form because of the current corona virus, with which you can communicate with us safely and reliably. It only offers the most important functions.

#### to the simplified online form

You have questions about betting office tax?

### **Competent Department**

- Finanzamt Bremen
- Magistrat der Stadt Bremerhaven Steueramt (zuständig für die Wettbürosteuer der Stadtgemeinde Bremerhaven)

#### **Basic information**

The betting office tax is a subtype of the Bremen amusement tax and has been levied in Bremen and Bremerhaven since July 1, 2017 on the basis of the Bremen Amusement Tax Act (VergnStG). The betting office tax is subject to the operation of a betting office in which the brokering and tracking of bets is possible.

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.

#### Requirements

The tax is 60 euros per screen in the betting office per calendar month or part thereof.

A screen is any fixed or mobile electric display that allows to follow betting events or betting results. The screen can be an independent device or part of a device.

# Procedure

The tax is levied by the operator of the betting office and must be submitted by the 10th day after the end of the calendar month for the previous month on the officially prescribed form "Wettbürosteuer-Anmeldung" and the "Anlage zur Wettbürosteuer-Anmeldung ".

In the case of a direct debit mandate, the betting office tax will be debited on the due date.

### Legal bases

• Bremische Vergnügungsteuergesetz

## **Frequently asked Questions**

• Can I issue a SEPA direct debit mandate for the betting office tax?

Yes. You can find the form for issuing the SEPA direct debit mandate on the Internet at finanzen.bremen.de Taxes / Forms and links /