

Register entertainment tax

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Do you have questions about the amusement tax?

Competent Department

- [Finanzamt Bremen](#)

Basic information

The Free Hanseatic City of Bremen levies amusement tax on the operation of gaming and amusement machines with and without the possibility of winning, as well as devices similar in nature and music machines in accordance with § 1 No. 1 Amusement Tax Act (VergnStG) of 14 December 1990.

Requirements

- The tax amounts to
- for gaming and entertainment devices with the possibility of winning and similar devices that have a tamper-proof counter, 20 per cent of the revenue (so-called balance 2, § 3 paragraph 1 VergnStG),
- for gaming and amusement devices with the possibility of winning, as well as similar devices that do not have a tamper-proof counter, 400 euros in arcades (§ 3 paragraph 2 No. 1 VergnStG) and 100 euros at other locations (§ 3 paragraph 2 No. 2 VergnStG).
- for gaming and entertainment devices without the possibility of winning, as well as devices similar in nature, which are set up in gaming halls or similar enterprises, 60 euros (§ 3 paragraph 3 No. 1a VergnStG) and at other places of installation 20 euros (§ 3 paragraph 3 No. 1b VergnStG).
- for devices with violence against people or glorification of war, etc., regardless of the place of installation, 307 euros (§ 3 paragraph 3 No. 1c VergnStG) and for music machines, regardless of the place of installation, 15 euros (§ 3 paragraph 3 No. 2 VergnStG).

Procedure

The tax is levied by the machine operator or the organizer and is to be submitted by the 10th day after the end of the calendar month for the previous month on an officially prescribed form, stating the installation location, registration number and machine number.

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

More information

The Bremen tax office, Haus des Reichs is responsible for the amusement tax. You can obtain the forms on the Internet at finanzen.bremen.de Steuern / Formulare und Links / Vergnügungssteuer-Anmeldung. You can also obtain these forms and attachments at the Bremen Tax Office, Haus des Reichs (entrance at Schillerstraße 22). Please use the form "Vergnügungssteuer- Anmeldung" and the attachments required for you.

Frequently asked Questions

- **Who can I contact if I have questions about the amusement tax?**

Please contact the Entertainment Tax Office (Tel 361-94038 or 361-94039, room 1002).

- **Can I issue a SEPA direct debit mandate for the entertainment 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 / Entertainment tax registration