

## Submission of tax declarations for the tourism tax - Citytax

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Bremische Tourismusabgabe (so-called city tax): Submission of tax returns and payment of tax

### Competent Department

- [Magistrat der Stadt Bremerhaven - Steueramt \(zentral zuständig für die Tourismusabgabe der Stadtgemeinde Bremen und Bremerhaven\)](#)

### Basic information

The City Tax has been processed centrally for Bremen and Bremerhaven by Bremerhaven City Council since 2013.

All paid private overnight stays in accommodation establishments are subject to the tax until 31.03.2024.

In its session on 14.02.2024 and 15.02.2024, the Bremen Parliament (Landtag) passed the law amending the Bremen law on the levying of a tourism tax ("Citytax") - extension of the tourism tax to business travelers in the second reading. Once the law has been promulgated, it will enter into force on 01.04.2024. This means that the tax exemption for business-related overnight stays will no longer apply from 01.04.2024. From 01.04.2024, work-related paid overnight stays will therefore be subject to taxation in the same way as privately arranged paid overnight stays. The tax will continue to amount to 5 percent of the accommodation charge.

The previously applicable tax exemptions remain in place. For example, only up to 7 consecutive overnight stays will continue to be taxed. In the case of longer stays, overnight stays in excess of this will not be taxed. Overnight stays by minors are not subject to the

tourism tax. In addition, the law provides for a new tax exemption for establishments which, according to their articles of association, foundation deed or other constitution and actual management, serve exclusively and directly charitable, benevolent or ecclesiastical purposes (Sections 51 to 68 of the German Fiscal Code). The prerequisite for tax exemption is the submission of proof in the form of a notice of assessment within the meaning of Section 60a of the Fiscal Code. If the provision of accommodation services constitutes a commercial business operation (Section 14 of the Tax Code), tax exemption is not possible.

## Requirements

(valid from 01.04.2024)

An accommodation provider lets its guests stay overnight for a fee.

Since 01.07.2018, the taxable amount is the amount paid by the guest for the cost of the overnight stay excluding VAT and excluding the cost of other services (accommodation charge) in accordance with Section 2 (1) TourAbgG. The tax rate is 5% of the accommodation charge. The overnight stay is not taxable if no charge is made. A down payment to be made when booking the overnight stay in accordance with the respective general terms and conditions is part of the accommodation charge and must therefore be taken into account when determining the taxable amount. If the accommodation provider is not aware of the amount paid by the guest in accordance with paragraph 1, the price for a comparable room as shown in the list in accordance with Section 13 (3) sentence 1 of the Price Indication Ordinance shall be used as the basis for calculating the accommodation charge in accordance with paragraph 1. If there is no obligation to display or post the prices in accordance with Section 13 (3) sentence 1 of the Price Indication Ordinance, the calculation shall be based on the usual price for a comparable room in the accommodation establishment.

## Procedure

The operator of the accommodation establishment must calculate the tax itself in an officially prescribed tax return (so-called tax declaration) and transfer it to the municipal authorities. Both must be submitted by the 15th day after the end of each calendar quarter. If the accommodation provider does not submit a tax return or calculates the tax incorrectly, the Bremerhaven City Council will issue a tax assessment notice.

## Legal bases

- [Bremisches Gesetz über die Erhebung einer Tourismusabgabe - Citytax](#)

- [Gesetz zur Änderung des Bremischen Gesetzes über die Erhebung einer Tourismusabgabe \(„Citytax“\) – Ausweitung der Tourismusabgabe auf Geschäftsreisende](#)

## **More information**

The Magistrate of the City of Bremerhaven is responsible for Bremen and Bremerhaven:

Magistrate of the City of Bremerhaven

Tax office

P.O. Box 21 03 60

27524 Bremerhaven

This is where the Magistrate of the City of Bremerhaven is located:

Hinrich-Schmalfeldt-Straße 40

Town Hall 2, 1st floor

27576 Bremerhaven

Opening hours of the Magistrate's Office of the City of Bremerhaven:

Monday - Friday 09.00 a.m. - 12.00 p.m.

Monday also 15.00 h - 17.00 h

and by appointment

Contact:

Fax: 0471 590-2339

1. city of Bremen: Ms. Aras, Room 154, Tel.: 0471 590-2348

E-Mail: [Jasmin.Aras@magistrat.bremerhaven.de](mailto:Jasmin.Aras@magistrat.bremerhaven.de)

2nd City of Bremerhaven: Mr. Karaman, Room 155, Tel.: 0471 590-2081

E-Mail: [Cem.Karaman@magistrat.bremerhaven.de](mailto:Cem.Karaman@magistrat.bremerhaven.de)

## **What deadlines must be paid attention to?**

The tax return must be submitted and the tax transferred by the operator of the accommodation establishment by the 15th day after the end of the calendar quarter.

## **How long does it take to process**

1 week This is an approximate figure

## **What are the costs?**

None