99139003000000

Lodging tax

Modul	Sachverhalt
Leistungsschlüssel	99139003000000
Leistungsbezeichnung I	Lodging tax
Leistungsbezeichnung II	Lodging 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 freigegen durch	
Handlungsgrundlage	• § 4 Sächsische Gemeindeordnung (SächsGemO) – Satzungen • § 2 Absatz 1 Sächsisches Kommunalabgabengesetz (SächsKAG) in Verbindung mit der Beherbergungssteuersatzung der jeweiligen Stadt oder Gemeinde • § 7 SächsKAG - Gemeindesteuern
Teaser	The Saxon cities and municipalities can levy a tax on overnight accommodation services, the so-called accommodation tax, on the basis of municipal statutes. The object of the accommodation tax is the costs incurred by the accommodation guest for an overnight stay in an accommodation facility.
Volltext	The Saxon cities and municipalities can levy a tax on overnight accommodation services, the so-called accommodation tax, on the basis of municipal statutes. The object of the accommodation tax is the costs incurred by the accommodation guest for an overnight stay in an accommodation facility. Accommodation facilities are, for example • Hotels/motels, • Inns, • Guesthouses, • Holiday homes and flats, • Youth hostels, • Campsites, • Caravan sites . Furnished accommodation that is rented out on a short-term basis is also classed as accommodation. Tax debtor The tax debtor is the accommodation guest. Exemption from the lodging tax is possible if the respective lodging tax statutes provide for exemptions and the conditions specified therein are met. If it is not obvious that the requirements are met, suitable proof

must be provided.

Collection and payment of the tax

The accommodation facilities collect the tax from their overnight guests.

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Erforderliche Unterlagen	• Registration, deregistration or re-registration of an accommodation facility: none • Tax registration, correction of a tax registration: none • Extension of the registration period : none • Notification of a person refusing to pay: Invoice of the accommodation facility and, if applicable, guest registration form • Application for reimbursement of accommodation tax: Proof that the overnight stay was necessary due to mandatory medical treatment and Invoice from the accommodation facility
Voraussetzungen	You operate an accommodation facility or would like to apply for a refund of the accommodation tax as a guest of an accommodation facility.
Kosten	The amount of the accommodation tax is set out in the respective accommodation tax statutes.
Verfahrensablauf	With the application you can • as the operator of an accommodation facility register, deregister or reregister an accommodation facility or a location, register and pay or correct accommodation tax, extend the registration period for the accommodation tax, report a guest who has refused to pay the accommodation tax. • as a guest in an accommodation facility apply for a refund of the accommodation tax if you have had to take accommodation due to mandatory medical treatment. • Most towns and municipalities that levy an accommodation tax provide forms. You can obtain this from the website of the city or municipality levying the tax or from the municipality itself.n If no form is available, you can submit an informal declaration or application. • Submit the completed and signed form or the declaration to the competent authority together with

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	any necessary supporting documents. This is usually also possible electronically.
Bearbeitungsdauer	variable
Frist	Payment of the accommodation tax to the city or municipality: depending on the regulation in the respective accommodation tax statutes; usually by the 10th or 15th day after the end of the calendar month in which the tax was collected
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Objection (details in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	