

99139002000000

Guest and visitor's tax

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/6005837-99139002000000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99139002000000
Leistungsbezeichnung I	Guest and visitor's tax
Leistungsbezeichnung II	Guest and visitor's 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 freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 4 Sächsische Gemeindeordnung (SächsGemO) – Satzungen • § 2 Absatz 1 Sächsisches Kommunalabgabengesetz (SächsKAG) in Verbindung mit der Gäste- bzw. Kurtaxesatzung der jeweiligen Stadt oder Gemeinde • § 34 SächsKAG - Gästetaxe
Teaser	In certain towns and municipalities, you as the operator of guest accommodation must pay guest or visitor's tax.
Volltext	<p>In certain towns and municipalities, you as the operator of guest accommodation must pay guest or visitor's tax.</p> <p>Guest or visitor's tax is levied for</p> <ul style="list-style-type: none"> • People who are guests in the city or municipality • Persons who live in the municipality but have their main place of residence in another municipality (flat-rate annual guest tax/annual visitor's tax for secondary residence) • People who are being cared for in sanatoriums or (rehabilitation) clinics without staying in the municipality <p>As a rule, the guest or spa tax is collected by the guest accommodation and paid to the municipality.</p> <p>Note: Persons who have a secondary residence in the city or municipality pay the guest or visitor's tax directly to the municipality.</p>
Erforderliche Unterlagen	If an authorized person is submitting the application on your behalf, please attach the power of attorney to the application.
Voraussetzungen	<ul style="list-style-type: none"> • You are the operator of an accommodation facility (e.g. hotels, motels, guesthouses, holiday homes, holiday flats, campsites) or; • You have a secondary residence in the municipality without working or training there.

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Kosten	The rate of the overnight stay-related guest/resort tax and the flat-rate annual guest/resort tax is determined by municipal statutes.
Verfahrensablauf	<p>You can submit various applications depending on your requirements:</p> <ul style="list-style-type: none"> • As the operator of an accommodation facility, you can register, change or deregister an accommodation facility (option "Notify the start, change or closure of an accommodation facility") and register the guest or tourist tax to be paid on a monthly or quarterly basis (option "Itemized registration/payment or correction of guest/guest tax collected"). • If you have a secondary residence in the municipality and pay annual guest or visitor's tax, you can register or deregister your secondary residence on the territory of the municipality (option "Establishing or giving up a secondary residence"), report the takeover or abandonment of a weekend home or comparable building (option "Report takeover or abandonment of a weekend home or comparable building") and register the flat-rate annual guest tax or annual visitor's tax for payment (option "Registration/payment of the flat-rate annual guest tax or annual visitor's tax"). • Most towns and municipalities that levy a guest or visitor's tax provide forms. You can obtain these from the website of the town or municipality levying the tax or from the local authority. If no form is available, you can submit an informal declaration or application. • Submit the completed and signed form or declaration to the relevant authority together with any necessary supporting documents. This is also regularly possible electronically.
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> • Depending on the local statutes • As a rule, the guest or visitor's tax collected in the current month must be paid to the municipality by the 10th of the following month • The flat-rate annual guest tax/ annual visitor's tax is due on 1 January of each year.
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	non applicable
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	