

99139002000000, 99139002000000

Spa tax

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/110116631/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99139002000000, 99139002000000
Leistungsbezeichnung I	Spa tax
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	Tourismus (139)
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.05.2019

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of the Interior and Europe Mecklenburg-Western Pomerania
Handlungsgrundlage	municipal bylaws (spa tax bylaws) https://www.landesrecht-mv.de/jportal/portal/page/bsmvprod.psml?doc.id=jlr-KAGMV2005rahmen&st=lr&doctyp=BSBayern&showdoccase=1&paramfromHL=true#focuspoint https://www.landesrecht-mv.de/jportal/portal/page/bsmvprod.psml?doc.id=jlr-KVMV2011rahmen&st=lr&doctyp=BSBayern&showdoccase=1&paramfromHL=true#focuspoint https://www.landesrecht-mv.de/jportal/portal/page/bsmvprod.psml?doc.id=jlr-KAGMV2005rahmen&st=lr&doctyp=BSBayern&showdoccase=1&paramfromHL=true#focuspoint https://www.landesrecht-mv.de/jportal/portal/page/bsmvprod.psml?doc.id=jlr-KVMV2011rahmen&st=lr&doctyp=BSBayern&showdoccase=1&paramfromHL=true#focuspoint
Teaser	Municipalities that are recognized as a spa and recreation resort may levy a spa tax.
Volltext	A municipality recognized as a spa and recreation resort may, on the basis of a municipal statute, levy a spa tax on non-residents staying in the municipality's area of collection. The spa tax serves to partially cover the expenses of the public facilities provided for spa and recreation purposes.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	The spa tax is basically a cost factor for the taxpayer. The amount of the spa tax is determined by the regulations on the tax scale and the tax rate in the respective statutes.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The deadlines for the due date of the spa tax are regulated in the respective municipal statutes.

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	With regard to the imposition of the spa tax, the person liable for the tax has the right to appeal.
Kurztext	Municipalities that are recognized as a spa and recreation resort may levy a spa tax.
Ansprechpunkt	the municipality levying the spa tax
Zuständige Stelle	the municipality levying the spa tax
Formulare	
Ursprungsportal	Kurabgabe, Spa tax