

99102013104000, 99102013149000, 99102013002000,
 99102013010000, 99102013070000

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/2831/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102013104000, 99102013149000, 99102013002000, 99102013010000, 99102013070000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Dog tax; registration and deregistration of a dog
Typisierung	5 - Kommune: Regelung
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

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Ansprechpartner	
Fachlich freigegeben am	22.02.2025
Fachlich freigegeben durch	Bayerisches Staatsministerium des Innern und für Integration (Bavarian State Ministry of the Interior, for Sport and Integration)
Handlungsgrundlage	https://www.gesetze-bayern.de/Content/Document/BayKAG-3 https://www.gesetze-bayern.de/Content/Document/BayKAG-3
Teaser	The municipalities determine in which cases dogs must be registered and, if necessary, deregistered.
Volltext	<p>The municipalities are entitled to levy a tax on the keeping of dogs if they enact a corresponding local dog tax statute. As the dog tax bylaws can vary from municipality to municipality, it is only possible to assess specific tax assessments by taking into account the respective dog tax bylaws.</p> <p>The decision as to whether or not to issue a dog tax statute is at the discretion of the municipality. The courts have approved that it is permissible for municipalities to only tax the keeping of dogs, but not other (domestic) animals (cats, horses, etc.).</p> <p>As a local consumption and expense tax, the dog tax may not be levied on commercially owned dogs (e.g. pet shops or service dogs).</p> <p>Municipalities have a wide range of discretion when setting dog tax rates. The same applies to the granting of tax reductions. An increased tax for so-called fighting dogs is not prescribed by law, but has since been declared permissible by the courts. The decision as to whether to make use of this option is at the discretion of the municipality.</p> <p>You can find out in which cases dogs must be registered with the municipality and, if applicable, deregistered again, and which documents are required for this, from your municipality, which can make</p>

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	<p>corresponding regulations in the local dog tax statutes.</p> <p>The municipalities can issue official dog tags to identify registered dogs. Please also contact your local authority for further details.</p>
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	<p>Please note that the dog tax statutes regularly oblige the dog owner to report the dog to the municipality immediately after the start of ownership (notification obligation) in order to enable the dog tax to be collected in the first place. The municipality can also order the immediate deregistration of the dog when the owner moves away at the end of the dog's ownership or when the reasons for dog tax relief cease to apply. The dog tax is due on the date specified in the respective dog tax statutes and is levied by the municipality by means of a tax assessment notice. If you do not agree with a tax assessment notice, please ensure that you comply with the appeal deadlines stated in the respective legal notice, as the notices can only be revoked at the discretion of the municipality after they have expired. State legal supervision can only influence this in exceptional cases.</p>
weiterführende Informationen	
Hinweise	
Rechtsbehelf	(Optional) appeal procedure
Kurztext	
Ansprechpunkt	
Zuständige Stelle	

Modul	Sachverhalt
Formulare	
Ursprungsportal	BayernPortal, BayernPortal