

99077018000000

Culture and Tourism Tax

Heruntergeladen am 19.06.2025

<https://fimportal.de/xzufi-services/S1000020010000006691/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99077018000000
Leistungsbezeichnung I	Culture and Tourism Tax
Leistungsbezeichnung II	bed tax
Typisierung	5 - Kommune: Regelung
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Bed tax</div> , <div lang="en-x-mtfrom-de">Culture tax</div>, <div lang="en-x-mtfrom-de">Accommodation company</div>, <div lang="en-x-mtfrom-de">Culture tax</div>, <div lang="en-x-mtfrom-de">Tax office number 10 culture and tourism tax</div>, <div lang="en-x-mtfrom-de">KTT</div>, <div lang="en-x-mtfrom-de">culture tax</div>, <div lang="en-x-mtfrom-de">accommodation tax</div>, <div lang="en-x-mtfrom-de">Overnight Tax</div>, <div lang="en-x-mtfrom-de">hotel surcharge</div>, <div lang="en-x-mtfrom-de">culture tax</div>, <div lang="en-x-mtfrom-de">city tax</div>
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.12.2022
Fachlich freigegeben durch	
Handlungsgrundlage	The culture and tourism tax is regulated in the Hamburg Culture and Tourism Tax Act of December 4, 2012 (HmbGVBl. p. 503), last amended by the law of December 6, 2022 (HmbGVBl. p. 604).
Teaser	As an accommodation facility, you are liable for the culture and tourism tax and pay it to the tax office after registration.
Volltext	• Since January 1st, 2013, paid • You are an • You are obliged to report the • As the operator of the accommodation facility, you are liable for • You can pass on the culture and tourism tax • You calculate the culture and tourism • The calculation is based on a • If, • You • You • You do • As the operator of the accommodation facility, you must
Erforderliche Unterlagen	The required tax registration forms can be called up via the ELSTER form (see links) and via forms and leaflets on the culture and tourism tax (see links).
Voraussetzungen	• It applies to overnight stays but also to day rooms. • The accommodation does not exceed the period of 2 months. • The purpose of the overnight stay (private or

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	professional) is not decisive from 01/01/2023.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	• You • You • You • You
Bearbeitungsdauer	none
Frist	The operators of the accommodation establishments are obliged to report and pay the tax to the tax office on a quarterly basis. Deadlines are
weiterführende Informationen	https://www.hamburg.de/fb/vug-start/ https://www.hamburg.de/fb/vug-start/ https://www.elster.de/eportal/infoseite/elsterformular https://www.elster.de/eportal/infoseite/elsterformular https://www.hamburg.de/fb/hmbktt/12679328/kttg https://www.hamburg.de/fb/hmbktt/12679328/kttg https://www.hamburg.de/fb/lastschrift-vug/ https://www.hamburg.de/fb/lastschrift-vug/
Hinweise	The responsible tax office for the whole of Hamburg is the tax office for transaction taxes and real estate in Hamburg.
Rechtsbehelf	The registration is a tax return. As a tax return, it is equivalent to a tax assessment subject to verification. Objections can be lodged against these.
Kurztext	• The accommodation service is taxed • The calculation, registration and payment of the tax is carried out by the accommodation provider. • The tax • The amount of the tax (• The
Ansprechpunkt	
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)