

99102017000000

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/S1000030000665946/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102017000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Registration for second home tax / Bremerhaven
Typisierung	5 - Kommune: Regelung
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Wohnen und Umzug (1050200), Zweitwohnsteuer (1060500)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	<a href="http://transparenz.bremen.de/sixcms/detail.php?gsid=bremen2014_tp.c.90708.de&amp;asl=bremen203_tpgesetz.c.55340.de&amp;template=20_gp_ifg_meta_detail_d">http://transparenz.bremen.de/sixcms/detail.php?gsid=bremen2014_tp.c.90708.de&amp;asl=bremen203_tpgesetz.c.55340.de&amp;template=20_gp_ifg_meta_detail_d</a>
Teaser	
Volltext	Anyone who lives in a secondary residence (= secondary residence in the sense of the Federal Registration Act) in the Bremerhaven city area as owner, tenant or unpaid user has to pay a secondary residence tax.
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Rental contract and confirmation of registration</li> </ul>
Voraussetzungen	<ul style="list-style-type: none"> <li>• A dwelling within the meaning of the Zweitwohnungsteuerortsgesetz is a totality of rooms intended for living and sleeping and which includes a kitchen or kitchenette and a toilet. A furnished single room therefore does not count as an apartment.</li> <li>• Married persons who are not permanently separated and persons in a registered civil partnership, one or more of whom maintains a secondary residence in addition to the shared main residence outside the city of Bremerhaven for professional reasons, are exempt from tax liability.</li> </ul>
Kosten	From 1 January 2017, the second home tax will be 10% of the annual net cold rent.
Verfahrensablauf	The taxpayer or the taxable person must submit a tax return for each calendar year by 1 March of the following year, in which the tax itself must be calculated. A taxpayer who has already declared tax in the previous year need only submit a declaration if changes have occurred. Otherwise, the amount already declared or assessed must be paid by 1 March of the following year until a new tax return is submitted.
Bearbeitungsdauer	Your request will usually be processed within a maximum of 4 weeks.
Frist	The second home tax is to be paid by 1 March for the

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	previous calendar year.
weiterführende Informationen	
Hinweise	<p>Second home taxes are avoidable expense taxes. People who do not have sufficient means usually only maintain one dwelling. The local law on the levying of a tax on second homes in the city of Bremerhaven is mandatory. Decisive here is § 21 of the Federal Registration Act, according to which the main dwelling is the dwelling predominantly used by the resident and every other dwelling is his or her secondary dwelling. For the determination of the main dwelling, the decisive factor is which of several dwellings is predominantly used in terms of time.</p> <p>Please check your registration data.</p>
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Bremerhaven.de, Bremerhaven.de