

99077018000000

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/S1000030000832117/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99077018000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Registration for the tourism tax Citytax / 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	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024

Modul

Sachverhalt

Fachlich freigegeben durch

Handlungsgrundlage

http://transparenz.bremen.de/sixcms/detail.php?gsid=bremen2014_tp.c.70174.de&asl=bremen203_tpgesetz.c.55340.de&template=20_gp_ifg_meta_detail_d

Teaser

Since 2013, the Citytax for Bremen and Bremerhaven has been processed centrally by the City Council of Bremerhaven. Taxable are all paid private overnight stays in lodging establishments. Only up to seven consecutive nights are taxed. In the case of longer stays, the overnight stays beyond this are not taxed. Overnight stays of children are not subject to the tourism tax.

Volltext

Since 01.07.2018, the basis of assessment in accordance with § 2 Para. 1 TourAbgG is the amount paid by the guest for the cost of the overnight stay excluding VAT and excluding the cost of other services (overnight accommodation charge). The tax rate is 5 % of the accommodation allowance. Without the levying of a fee, the overnight stay is not taxable. An advance payment to be made when booking the overnight stay in accordance with the respective general terms and conditions is part of the accommodation fee and must therefore be taken into account when determining the tax base. If the accommodation company is not aware of the expenditure made by the guest in accordance with paragraph 1, the price for a comparable room as shown in the list in accordance with § 7 paragraph 3 of the Price Indication Regulation shall be taken as a basis for the calculation of the accommodation charge in accordance with paragraph 1. If there is no obligation to interpret or display the prices in accordance with § 7 paragraph 3 of the Price Indication Regulation, the price customary in the accommodation establishment for a comparable room shall be taken as a basis for the calculation.

Until 30.06.2018, the tax rates using the so-called star scale are as follows:

- Hotels with a classification of at least 4 stars = 3 Euro tax per night
- other hotels = 2 Euro tax per night

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	<ul style="list-style-type: none"> • Guesthouses, inns, boarding houses, holiday houses and apartments, camping sites, caravan ports and similar establishments = 1 euro tax per night • Youth education institutions with non-profit purposes, e.g. youth hostels, youth guest houses and educational institutions = no Citytax.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	<p>An accommodation company lets its guests spend the night privately and against payment.</p> <p>Occupationally induced overnight stays are not subject to the Citytax, provided that the occupational inducement has been made credible to the accommodation company by the end of the accommodation service. Occupational cause is understood to mean overnight stays with professional, commercial or freelance activity.</p>
Kosten	
Verfahrensablauf	<p>The operator of the accommodation facility must calculate the tax himself in an officially prescribed tax return (so-called tax declaration) and transfer it to the magistrate. Both must be submitted by the 15th day after the end of each calendar quarter. If the accommodation establishment does not submit a tax return or calculates the tax incorrectly, the tax office will issue a tax assessment.</p> <p>If the Citytax was nevertheless levied and paid by the accommodation company for an overnight stay for professional reasons, the overnight guest can apply for a refund. The application is only admissible within four months of the end of the overnight stay.</p>
Bearbeitungsdauer	
Frist	<p>The submission of the tax return and the transfer of the tax must be made by the operator of the accommodation establishment by the 15th day after the end of the calendar quarter. The overnight guest's application for reimbursement of Citytax is only admissible within four months of the end of the overnight stay.</p>

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	None
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Bremerhaven.de, Bremerhaven.de