

## Submission of tax declarations for the tourism tax - Citytax

Bremen tourism tax (so-called Citytax): Submission of tax declarations and payment of the tax

### Basic information

Since 2013, the Citytax has been processed centrally for Bremen and Bremerhaven by the City of Bremerhaven.

All paid private overnight stays in accommodation establishments are subject to the tax accommodation establishments.

Only up to seven consecutive overnight stays are taxed. For longer longer stays, the overnights are not taxed. Overnight stays by children are not subject to the tourism tax.

### Requirements

A lodging establishment lets its guests stay overnight for remuneration and for private purposes.

Overnight stays for business purposes are not subject to the city tax. Under a overnight stays for professional, commercial or freelance purposes are not subject to the professional practice.

Since 01.07.2018, the basis of assessment according to § 2 para. 1 TourAbgG has been the amount that paid by the guest for the cost of the overnight stay excluding VAT and the cost of for other services (accommodation fee). The tax rate is 5 % of the accommodation fee. If no fee is charged, the overnight stay is not taxable. not taxable. A deposit to be paid upon booking the overnight stay in accordance with the respective general the respective general terms and conditions of business is part of the accommodation charge and must therefore be taken into account when determining the basis of assessment. If the accommodation provider is not aware of the expenses incurred by the guest in accordance with paragraph 1, then the calculation of the accommodation charge in accordance with paragraph 1 shall be based on the the price for a comparable room in the list pursuant to Section 7, Paragraph 3 of the comparable room. If there is no obligation to interpret or display of the prices pursuant to Section 7 (3) of the Price Indication Ordinance, the price for the the calculation shall be based on the usual price for a comparable room in the accommodation establishment.

Until 30.06.2018, the rates based on the so-called star scale were as follows:

- Hotels with a classification of at least 4 stars = 3 euros tax per overnight stay
- other hotels = 2 euro tax per night
- guest houses, inns, boarding houses, vacation homes and apartments, campsites, mobile home harbors and similar establishments = 1 euro tax per overnight stay
- Establishments of youth education with non-profit purposes, e.g. youth hostels, youth guesthouses and educational institutions= no city tax

## Procedure

The operator of the lodging establishment must declare in an officially prescribed tax declaration (so-called tax declaration) and transfer the tax to the municipal Magistrate. Both must be done by the 15th day after the end of each calendar quarter. If the accommodation provider fails to submit a tax return or calculates the tax incorrectly, the Magistrate of the City of Bremerhaven will issue a tax assessment notice.

If the Citytax was nevertheless levied and paid by the lodging establishment for an overnight stay on business and paid by the lodging establishment, the overnight guest can file a complaint directly with the Magistrate of the City of Bremerhaven for a refund. The application must be made within four months after the end of the overnight stay.

## Legal basis

[Bremer law on the levying of a tourism tax - Citytax](#)

## Further information

The responsible authority for Bremen and Bremerhaven is the Magistrate of the City of Bremerhaven:

Magistrate of the City of Bremerhaven  
Tax office  
P.O. Box 21 03 60  
27524 Bremerhaven

The Magistrate of the City of Bremerhaven is located here:  
Hinrich-Schmalfeldt-Straße 40  
Townhouse 2, 1st floor  
27576 Bremerhaven

Opening hours of the Magistrate of the City of Bremerhaven:  
Monday - Friday 09.00 a.m. - 12.00 p.m.  
Monday also 15.00 o'clock - 17.00 o'clock  
and by appointment

## Contacts:

Fax: 0471 590-2339  
1st Mrs. Sohnemann, room 152, phone: 0471 590-2348  
E-mail: [Elke.Sohnemann@magistrat.bremerhaven.de](mailto:Elke.Sohnemann@magistrat.bremerhaven.de)  
2. Mr. Karaman, Room 152, Tel.: 0471 590-2081  
E-mail: [Cem.Karaman@magistrat.bremerhaven.de](mailto:Cem.Karaman@magistrat.bremerhaven.de)

## Costs and deadlines

What are the deadlines?

The submission of the tax return and the transfer of the tax must be made by the 15th day after the end of the calendar quarter by the operator of the accommodation facility. by the end of the calendar quarter.

The request of the overnight guest for a refund of the city tax is only admissible within four months after the end of the overnight stay. months after the end of the overnight stay.

How long does it take to process

1 week This is an approximate figure

What are the fees/costs?

**None**

Responsible offices

[Magistrate of the city of Bremerhaven - tax office \(centrally responsible for the tourism tax of the municipality of Bremen and Bremerhaven\)](#)