

Information on Hamburg's culture and tourism tax

As of 01/01/2013, the Free and Hanseatic City of Hamburg introduces a culture and tourism tax levied on chargeable private overnight stays in accommodation establishments such as hotels, guesthouses, youth hostels or private rooms. The culture and tourism tax shall be employed to promote Hamburg's cultural and touristic attractiveness in particular.

The tax is calculated on the net payment (i.e., excluding VAT) transacted for an overnight stay per person. Extra services – such as breakfast – are not assessed.

The tax is based on the net amount paid by each overnight guest and is estimated as follows:

10.00 Euro	_____	0 Euro,
25.00 Euro	_____	0.50 Euro,
50.00 Euro	_____	1 Euro,
100.00 Euro	_____	2 Euro,
150.00 Euro	_____	3 Euro,
200.00 Euro	_____	4 Euro.

For net prices above 200.00 Euro, the tax is increased by 1.00 Euro for every further 50.00 Euro net payment or part thereof.

If a room is used by several persons, the total cost of the room shall be apportioned according to the number of persons.

The operator of the accommodation establishment is liable for payment of the tax. The operator may pass the culture and tourism tax on to the guest.

The operator of the accommodation establishment is obliged to declare and transfer the tax to the revenue office on a quarterly basis. Tax declaration deadlines are 15 April, 15 July, 15 October and 15 January. The relevant revenue office for the whole Hamburg region is the Hamburg Revenue Office for Transaction Tax and Property, 11 Gorch-Fock-Wall, D-20355 Hamburg.

Business travellers who have to stay overnight in Hamburg for essential professional or business-related reasons are exempted from the tax. The guest may provide the accommodation establishment with the respective confirmation verifying the essential requisite for a professional or business-related overnight stay. This shall be done by the end of the stay at the latest. Employees may produce an employer's confirmation; self-employed persons may produce a self-declaration. The relevant forms are available for download on the website listed below.

The legal basis, the required forms and an information sheet on frequently asked questions can be found on the internet at <http://www.hamburg.de/steuern>.