Lodging Tax
Information from the Steuer- und Stadtkassenamt about the amendment of the
Ordinance with effect from 1st January 2019

Lodging tax – what is it and what is it for?

With the lodging tax, the guest’s expenditure on the
possibility of private accommodation in an accommodation
establishment in return for payment is taxed.

The lodgings tax is – like, for example, the dog tax and the tax
on second homes – a local excise tax. An excise tax because a
"special expenditure", i.e. a use of income for things which
go beyond the satisfaction of the general requirements of
life.

The legal basis is the Ordinance on the Levying of a Lodging Tax
in the State Capital of Dresden of 7th May 2015.

Taxes – including the lodging tax – are not levied for a
particular purpose, but generally serve as a source of income
for the city budget. The most important municipal expenses
which are provided from the budget of the city of Dresden
are social benefits and the construction and maintenance of
schools and nurseries. However, cultural facilities and sports
centres are also financed from the city budget.

Who is taxed?

The lodging tax must be paid by all the people in Dresden
who pay for private overnight accommodation in hotels,
guesthouses or boarding houses, holiday homes or similar
accommodation, as well as on campsites, unless a tax
exemption (see below) exists in an exceptional case.
Accommodation at caravan sites is subject to the tax if
special sanitary facilities are provided.

How much is the lodging tax and when does it have to be
paid?

The lodging tax depends on the amount spent on the
individual overnight stay in the accommodation (including
VAT). If several people pay a single (joint) room price, each
guest shall be allotted an amount that corresponds to the
division of this price by the number of guests
accommodated.

The lodging tax is six percent of the amount owed for the
individual overnight stay, rounded to full euro cents.

A guest spends – for example – five nights in a single room,
which costs € 64.95 per night without breakfast. Six percent
of the amount owed for the individual overnight stay
(€ 64.95 x 6 / 100) is € 3.897; rounded to full euro cents, the
tax amount is € 3.89 for an overnight stay. Overall, the tax
amount for the accommodation is € 19.45 (5 nights x € 3.89
tax amount).

The lodging tax must be paid in the accommodation
establishment no later than the last day of the stay, generally
upon departure.

Important:
Please bear in mind that the operator of your
accommodation is obliged to make a note of your name,
address, date of birth and date of arrival and departure and
to have this signed by you if no lodging tax is collected due to
an exemption. This only applies to children under 18 if they
are not accompanied by an adult.

Are there exemptions from the tax?

The following are not taxed:

- accommodation facilities if they are exclusively used for
  professional purposes or are required for reasons of
  vocational training and further training,
- children up to the age of majority,
- severely disabled persons with a degree of disability of
  80 or more indicated in a corresponding disabled
  person’s pass and
- a person accompanying severely disabled persons with a
  degree of disability of 80 or more and a code “B”
  indicated in a corresponding disabled person’s pass.

Important:
Please bear in mind that the operator of your
accommodation is obliged to collect the lodging tax from
you. If you feel that you have been wrongly charged by your
accommodation provider, please pay the lodging tax anyway
and make claims for reimbursement to the Steuer- und
Stadtkassenamt of the state capital Dresden afterwards. You
can find the contact details on the reverse of this information
sheet.

How can the guests provide evidence of the business-
related reason for their stay or of a tax exemption to the
accommodation facility?

Employees and persons in vocational training or further
training:

For this group of persons, an informal attestation from the
employer or the training institution is sufficient. This
attestation must expressly refer to a business-related reason
for the stay or to vocational training and include at least the
following information:

- The name, address and telephone number of the employer or
  the training institution.
- The period of the stay.
- The reason for the stay (business-related).
- The duration of the vocational training.
- The name, address and telephone number of the employer or
  the training institution.
- The period of the training.
- The reason for the training (vocational).
the name and address of the employer or the training institution and
the name and the date of birth of the guest and
the length of the stay.

Self-employed / freelance persons:

Anyone who is self-employed on a freelance or commercial basis can certify the professional necessity for his/her accommodation by a self-attestation on the officially required form (you can find a sample form on the website of the State Capital Dresden).

Children or guests under 18:

Here an indication of the age on the registration form that the parents or accompanying adults complete, thus confirming the information, is sufficient, for example. The important thing is that, on request, an adult contact (parents) can be named who confirms that the tax-exempt guest was a minor during his/her stay.

Severely disabled persons / companions:

Here, the presentation of the corresponding disabled person’s pass is sufficient.

What consequences does an incorrect attestation have?

The guest or employer confirms in the attestation that the accommodation was required for professional / training or further training reasons. In the event of incorrect attestations, the aforementioned people are liable for the unpaid tax. Issuing an attestation with incorrect contents may be prosecuted as a misdemeanour or criminal act.

Am I, as the guest, legally obliged to give information about the reason for my stay?

The guest has no obligation to indicate the reason for his/her trip. If the guest refrains from indicating and providing evidence of the professional reason for the accommodation, a lodging tax must be levied and paid.

Can a guest submit the evidence of the professional necessity for the accommodation later and then receive a reimbursement of the lodging tax?

If a lodging tax has been levied for accommodation because the guest did not provide evidence of the professional / training or further training related necessity for the stay, an application can be made to the Steuer- und Stadtkassenamt of the State Capital Dresden, providing the relevant evidence (copy of invoice and attestation from the employer or the training institution), for the reimbursement of the lodging tax that has been collected.

Where can I get more information on the lodging tax in Dresden?

Internet:
www.dresden.de/anlegen
Key word: Beherbergungssteuer

E-mail:
steuerr-stadtkassenamt@dresden.de

Visitor address:
Dr.-Kötz-Ring 19
Rooms: 4/206 and 207
01067 Dresden
Tel.: (03 51) 4 88 27 19
Fax: (03 51) 4 88 26 98

Postal address:
Landeshauptstadt Dresden
Steuerr- und Stadtkassenamt
Abteilung Aufwundsteuer
Sachgebiet Beherbergungssteuer
Postfach 12 00 20
01001 Dresden

Opening hours:
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Friday: 9 am to 12 pm

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Central public authority for line 115 – We love questions

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