

99102017002000

Pay second home tax

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/6000751/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000
Leistungsbezeichnung I	Pay second home tax
Leistungsbezeichnung II	Pay second home tax
Typisierung	5 - Kommune: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul

Sachverhalt

Fachlich freigegeben durch

Handlungsgrundlage

- § 2 [Sächsisches Kommunalabgabengesetz (SächsKAG)](<https://revosax.sachsen.de/vorschrift/4304.14>) – Rechtsgrundlage für Kommunalabgaben (in Verbindung mit der jeweiligen Satzung der Gemeinde)
- § 7 [SächsKAG – Gemeindesteuern](<https://www.revosax.sachsen.de/vorschrift/4304-SaechsKAG>)
- [Bundesmeldegesetz](<http://www.gesetze-im-internet.de/bmg>) (BMG)

Teaser

Some cities and municipalities levy a special tax on secondary residences. This second home tax (ZwS) is a local expenditure tax.

Volltext

Some cities and municipalities levy a special tax on secondary residences. This second home tax (ZwS) is a local expenditure tax.

The basis of the taxation is the financial expenditure of persons for the occupation of a second home in addition to a main home. It is irrelevant whether the dwelling is rented or owned by the user or has been made available for use on some other basis. It is also irrelevant if the secondary dwelling is located at the place of the main dwelling. Bungalows and weekend houses can also be secondary residences, provided they are suitable for regular residential use; the possibility of temporary residential use outside the heating period is sufficient.

As a rule, the basis of assessment for the tax is the net cold rent. For flats which are owner-occupied, let free of charge or below the local rent, the local rent is generally taken as the basis.

EXEMPT FROM TAX LIABILITY

As a rule, dwellings which married persons and persons not living permanently separated occupy alone without their respective spouse for professional reasons in the municipality levying the tax and which they use predominantly if the main dwelling of the

Modul
Sachverhalt

spouses is outside the municipality levying the tax are exempt from tax. Registered civil partners who are not permanently separated are treated in the same way as spouses who are not permanently separated.

As a rule, they are also not subject to tax:

- Dwellings which are made available by independent welfare organisations for therapeutic reasons, either for a fee or free of charge
- Dwellings which are made available by public and voluntary youth welfare organisations, either for a fee or free of charge, and which serve educational purposes.

Further details can be found in the respective secondary residence tax statutes.

You are obliged to register your secondary residence with the competent authority. The registration of a secondary residence at the registration office is mostly considered to be a tax registration at the same time.

****Attention!**** The obligation to pay secondary residence tax may also exist for secondary residences that are not subject to registration. This is determined by the respective applicable municipal statutes.

Erforderliche Unterlagen

Secondary residence tax declaration; tenancy agreement or comparable agreement (copy), if applicable declarations and documents on the basis of which the comparative rent can be calculated; if applicable documents to prove the non-existence of a tax liability. For details, please enquire at the competent office.

Voraussetzungen

In addition to your main residence, you also have a secondary residence which you have for longer than six months and which you use at least occasionally for sleeping and living.

Kosten

Procedural costs: none

Modul	Sachverhalt
	Secondary residence tax: varies (depending on the secondary residence tax statutes; usually based on the net cold rent)
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Notification deadlines and the due date of the second home tax are regulated in the municipal second home tax statutes.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Objection (details in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	