

99102017002000, 99102017002000

Second home tax

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/8969680/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000, 99102017002000
Leistungsbezeichnung I	Second home tax
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Wohnen und Umzug (1050200), Zweitwohnsteuer (1060500)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2019
Fachlich freigegeben durch	Mdl
Handlungsgrundlage	<p>The second home tax is a local expense tax in accordance with Article 105 (2a) of the Basic Law, for which the Rhineland-Palatinate state legislature has legislative authority. With Section 5 (2) of the Local Rates Act (KAG), it has transferred its legislative authority for local expenditure taxes to the cities and municipalities.</p> <p>The second home tax is levied in accordance with: https://s.rlp.de/Eo9 https://s.rlp.de/8yh https://s.rlp.de/Eo9 https://s.rlp.de/8yh</p>
Teaser	Have you moved into a second home in a town or municipality in Rhineland-Palatinate? If so, it is possible that this may levy a second home tax. It is best to seek advice.
Volltext	<p>The cities and municipalities in Rhineland-Palatinate are responsible for deciding whether and to what extent they make use of the option to levy a second residence tax. The tax is levied on the possession of an additional dwelling (second or secondary residence) in addition to a main residence.</p> <p>(If a resident has several dwellings in Germany, one of these dwellings is the main residence. A secondary residence is any **other** dwelling. The law stipulates that the main residence is the dwelling primarily used. In cases of doubt, the predominantly used dwelling is the place where the main focus of the resident's life is located).</p>
Erforderliche Unterlagen	
Voraussetzungen	You have a second home in addition to your main home.

Modul

Sachverhalt

Kosten

Due to the local authority's decision-making powers, there are no uniform regulations on the amount of the second home tax; these can be found in the respective local authority second home tax statutes. As a rule, the amount of second home tax to be paid is based on the annual net cold rent (rent excluding heating and ancillary costs). For example, 10 % of this is levied as second home tax.

Many statutes also contain the following exemplary regulation:

If you own the apartment or if it is given to you free of charge or below the local rent, the local rent according to the local rent index is applied instead.

Verfahrensablauf

Due to municipal decision-making powers, no uniform regulations apply; these can be found in the respective municipal second home tax statutes.

Exemptions from the tax liability may apply in the following cases, for example:

- Persons up to the age of 18 who have a secondary residence for the purpose of school or vocational training.
- Married persons or persons in a registered civil partnership (LPartG) who do not live permanently separated from their family or partner, whose main residence is in another municipality and who have a secondary residence in the municipality for professional reasons and spend most of their time in the area of the municipality
- A secondary residence does not exist if the owner uses it exclusively as an investment (rental).
- There is no taxable secondary residence if apartments are made available by independent welfare organizations (e.g. retirement homes) for therapeutic reasons, either for a fee or free of charge. The same applies to dwellings provided by public and independent youth welfare organizations for educational purposes.

Bearbeitungsdauer

Modul	Sachverhalt
Frist	As a rule, notification must be submitted to the municipal, association municipality or city administration within one month of the first use of a dwelling as a second home.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>You must contact your municipal, local authority or city administration. They will tell you whether and to what extent or under what conditions you can expect to be liable to pay.</p> <p>They will also provide you with the declarations for the second home tax and information on the required documents.</p>
Zuständige Stelle	
Formulare	
Ursprungsportal	Zweitwohnungsteuer, Second home tax