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# Culture and Tourism Tax

Heruntergeladen am 19.07.2025

<https://fimportal.de/xzufi-services/S1000020010000006691/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99077018000000
Leistungsbezeichnung I	Culture and Tourism Tax
Leistungsbezeichnung II	bed tax
Typisierung	5 - Kommune: Regelung
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Bed tax</div> , <div lang="en-x-mtfrom-de">Culture tax</div> , <div lang="en-x-mtfrom-de">Accommodation company</div> , <div lang="en-x-mtfrom-de">Culture tax</div> , <div lang="en-x-mtfrom-de">Tax office number 10 culture and tourism tax</div> , <div lang="en-x-mtfrom-de">KTT</div> , <div lang="en-x-mtfrom-de">culture tax</div> , <div lang="en-x-mtfrom-de">accommodation tax</div> , <div lang="en-x-mtfrom-de">Overnight Tax</div> , <div lang="en-x-mtfrom-de">hotel surcharge</div> , <div lang="en-x-mtfrom-de">culture tax</div> , <div lang="en-x-mtfrom-de">city tax</div>
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.12.2022
Fachlich freigegeben durch	
Handlungsgrundlage	<p>The culture and tourism tax is regulated in the Hamburg Culture and Tourism Tax Act of December 4, 2012 (HmbGVBl. p. 503), last amended by the law of December 6, 2022 (HmbGVBl. p. 604).</p> <p><a href="https://www.landesrecht-hamburg.de/bsha/document/jlr-Kult_TourTaxGHA">https://www.landesrecht-hamburg.de/bsha/document/jlr-Kult_TourTaxGHA</a> frame</p>
Teaser	As an accommodation facility, you are liable for the culture and tourism tax and pay it to the tax office after registration.
Volltext	<p>General: Since January 1st, 2013, paid private overnight stays in accommodation establishments have been taxed. From January 1st, 2023, overnight stays as part of a professional or business activity will also be taxable . You are an accommodation business if, for example, you operate one or more hotels, motels, guest houses, inns, holiday apartments, youth hostels, boarding houses or private rooms. You are obliged to report the start and end of your activity , the change of operator of the accommodation facility and the relocation of the accommodation facility . You can download a corresponding form from the website of the tax administration. As the operator of the accommodation facility, you are liable for tax . You can pass on the culture and tourism tax to the guests . The culture and tourism tax is an indirect tax. calculation You calculate the culture and tourism tax based on the net price (excluding sales tax) that is paid per person for an overnight stay. The calculation is based on a scale of the overnight price per person ; not per room.</p>

**Modul**
**Sachverhalt**

You can find the scale in Section 3 of the Hamburg Culture and Tourism Tax Act. If, exceptionally, you cannot determine a net fee (e.g. flat-rate prices for room allotments for individual tour operators), you must use an auxiliary value that is based on the price regulation or classification of the accommodation. You can find more detailed information in the leaflet. You do not charge a culture and tourism tax on ancillary services (such as breakfast). You don't have to pay culture and tourism tax for reservations that don't come through or cancellations that are subject to charges. Identify / record You do not have to show the culture and tourism tax separately on the invoice, but you can indicate this on the invoice. As the operator of the accommodation facility, you must record the names and length of stay of all overnight guests in an appropriate form. You can also use existing records from the bookkeeping or invoices. You must keep these documents for four years.

**Erforderliche Unterlagen**

The required tax registration forms are available via the ELSTER form (see links) and via forms and information sheets on the culture and tourism tax (see links). Available are, among others: • Notification according to Section 6 Paragraph 1 of the Hamburg Culture and Tourism Tax Act (HmbKTTG) • Individual registration of the culture and tourism tax in accordance with Section 6 Paragraph 3 of the Hamburg Culture and Tourism Tax Act (HmbKTTG) • Multiple registration of the culture and tourism tax according to Section 6 Paragraph 3 of the Hamburg Culture and Tourism Tax Act (HmbKTTG) To pay the tax, you can issue a SEPA direct debit mandate using the form provided.

**Voraussetzungen**

It applies to overnight stays but also to day rooms. The accommodation does not exceed the period of 2 months. The purpose of the overnight stay (private or professional) is not decisive from 01/01/2023.

**Kosten**

Gebühr: Es fallen keine Kosten an

**Verfahrensablauf**

You inform the tax office that you provide accommodation services. You calculate the tax. You declare the tax. You pay the tax to the tax office.

Modul	Sachverhalt
Bearbeitungsdauer	none
Frist	As an operator of an accommodation establishment, you must register and pay the tax quarterly to the competent authority by 15 April, 15 July, 15 October and 15 January . From January 1, 2023, the following applies: For smaller accommodation establishments that had to pay less than EUR 1,000 in tax in the previous calendar year, an annual return must be submitted in the following year. The deadline is January 15.
weiterführende Informationen	<a href="https://www.hamburg.de/go/finanzamt-vug">https://www.hamburg.de/go/finanzamt-vug</a> <a href="https://www.hamburg.de/fb/vug-start/">https://www.hamburg.de/fb/vug-start/</a> <a href="https://www.hamburg.de/fb/hmbktt/12679328/kttg">https://www.hamburg.de/fb/hmbktt/12679328/kttg</a> <a href="https://www.hamburg.de/fb/hmbktt/12679328/kttg">https://www.hamburg.de/fb/hmbktt/12679328/kttg</a> <a href="https://www.hamburg.de/go/sepa-vug">https://www.hamburg.de/go/sepa-vug</a> <a href="https://www.hamburg.de/fb/lastschrift-vug/">https://www.hamburg.de/fb/lastschrift-vug/</a>
Hinweise	The responsible tax office for the whole of Hamburg is the tax office for transaction taxes and real estate in Hamburg.
Rechtsbehelf	The registration is a tax return. As a tax return, it is equivalent to a tax assessment subject to verification. Objections can be lodged against these.
Kurztext	The accommodation service provided against payment is taxed. The calculation, registration and payment of the tax is carried out by the accommodation provider. The tax can be passed on to the guest . The amount of tax ( flat tax rates) depends on the amount of the overnight stay. The reason for the overnight stay will have no impact on tax liability as of January 1, 2023.
Ansprechpunkt	
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)