

99102017002000

Second home tax assessment

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/S1000020010000013200/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000
Leistungsbezeichnung I	Second home tax assessment
Leistungsbezeichnung II	Submit a declaration for second home tax
Typisierung	5 - Kommune: Regelung
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Secondary housing changes</div> , <div lang="en-x-mtfrom-de">Second home tax</div> , <div lang="en-x-mtfrom-de">Secondary residence tax</div> , <div lang="en-x-mtfrom-de">Secondary residence tax</div> , <div lang="en-x-mtfrom-de">Second address</div> , <div lang="en-x-mtfrom-de">Secondary residential address change</div> , <div lang="en-x-mtfrom-de">Tax office number 10 Second home tax</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.06.2024
Fachlich freigegeben durch	
Handlungsgrundlage	Hamburg Second Home Tax Act (HmbZWStG) [https://www.landesrecht-hamburg.de/bsha/document/jlr-ZwWoStGHA frame](https://www.landesrecht-hamburg.de/bsha/document/jlr-ZwWoStGHArahmen)
Teaser	If you have a second home or a secondary residence in Hamburg, you must submit a second home tax return.
Volltext	If you have another home (second home) in Hamburg in addition to your main home (main residence / center of life), this will be taxed with the second home tax. It does not matter whether your first home (main residence) is in or outside of Hamburg.
	You are obliged to submit a second home tax return if the apartment serves as your second home.
	You should immediately inform the relevant authority of the date on which the assessment of your apartment as a second home ends. Re-registering the secondary residence with the registration authority is not sufficient to end your second home tax liability. The tax liability ends when the apartment is no longer classified as a second home.
Erforderliche Unterlagen	Registration for second home tax: <ul style="list-style-type: none"> • completed and signed form (or transmission via ELSTER as other message) • Proof of the rent (net rent) Deregistration from second home tax: <ul style="list-style-type: none"> • Proof of surrender stating the actual date of termination of the tenancy (for example, a

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	<p>confirmation of termination from your landlord, an acceptance or handover protocol for the return of the apartment).</p> <ul style="list-style-type: none"> • For residential property: proof of rental, transfer or sale. • When re-registering your previous second home as your main residence or sole residence: registration certificate
Voraussetzungen	<ul style="list-style-type: none"> • You have a second home in Hamburg. <p>For second homes that you own for professional reasons, you will be exempt from second home tax if you</p> <ul style="list-style-type: none"> • are married or • are in a registered civil partnership, • not live permanently separated. • own the second home alone without your respective spouse or life partner and • the common main residence is outside Hamburg.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<ul style="list-style-type: none"> • You submit your second home tax return with all required documents to the responsible authority. • The responsible authority will check your second home tax return and your documents. If necessary, it will request further documents or information from you. • The responsible authority determines the tax for your second home and issues the second home tax notice. • You will receive the second home tax notice. • You pay the tax amount regularly.
Bearbeitungsdauer	The processing time depends on the individual case.
Frist	Submit the second home tax return by May 31 of the current calendar year. If you register your second home in Hamburg on May 1 or later in the year, you must submit the second home tax return by the last day of the following month. Pay one quarter of the annual tax amount on February 15, May 15, August 15 and November 15 of each year.

weiterführende

Modul

Sachverhalt

Informationen

<https://www.hamburg.de/go/finanzamt-vug>
<https://www.hamburg.de/fb/vug-start/>
<https://www.hamburg.de/go/sepa-vug>
<https://www.hamburg.de/fb/lastschrift-vug/>
<https://www.hamburg.de/politik-und-verwaltung/behoerden/finanzbehoerde/services/steuerformulare/zwwohst2017-208492>
<https://www.hamburg.de/fb/nav-steuern-2017/12679326/zwwohst2017/>

Hinweise

If you have a second home in Hamburg, i.e. you are registered there or should be registered there, you must submit a second home tax return.
 In the case of rental agreements, you as the tenant submit the second home tax return.
 As a landlord, you do not have to submit a second home tax return. However, you are obliged to provide information if the responsible authority approaches you.
 The second home tax amounts to 8 percent of the net rent.
 If you are the owner of the second home, use it yourself or let it be used by relatives or your employees and no usual rental payments are made for it, the comparable net rent excluding heating costs will be determined based on the applicable Hamburg rent index.

 The due dates for the quarterly payments will be communicated to you with the second home tax notice. You can also participate in the SEPA direct debit procedure.
 If you give up your secondary residence, de-registering or re-registering with the registration authorities alone is not sufficient to end your second home tax liability. Please inform the tax office that you are giving up your secondary residence.

Rechtsbehelf

Kurztext

- If you have a second home in Hamburg in addition to your primary residence in Germany, you are required to submit a second home tax return
 - Possible tax exemptions can be applied for as part of the declaration and will be checked by the

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	<p>responsible tax office</p> <ul style="list-style-type: none"> • Immediately inform the responsible authority of the date on which the assessment of your apartment as a second home ends; re-registration with the registration authority is not sufficient.
Ansprechpunkt	
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)