

# Lodging Tax

## What applies to overnight stays from September 1, 2023?

### Lodging tax - what is it and what is it good for?

The state capital Dresden has levied an lodging tax as a local expense tax since July 1, 2015.

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

The lodging tax is – like, for example, the dog tax and the tax on second homes – a local expense tax. An expense 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 liable to tax?

In principle, all persons staying overnight in Dresden for a fee in hotels, inns or boarding houses, holiday accommodation or similar places of accommodation as well as on campsites are liable to pay lodging tax, unless a tax exemption applies by way of exception (see below). Overnight stays on mobile home sites are taxable if special sanitary facilities are offered there.

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

The lodging tax amounts to six percent of the overnight price including VAT and is payable at the accommodation facility upon departure.

#### 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.

### Who is exempt from tax?

The following are exempt from tax:

- Minors
- Severely disabled persons with a degree of disability of 80 or more as indicated in a corresponding certificate
- Accompanying persons of severely disabled persons with a sign "B" indicated in the identity card
- Persons who are registered at the address of the accommodation facility with sole residence, main or secondary residence according to the Federal Registration Act.
- Persons who have not yet reached the age of 27 **and** are staying overnight for educational purposes.

#### Important:

The operator of your accommodation is obliged to record the following data of tax-exempt guests on a registration form for verification purposes:

Name, home address, date of birth, date of arrival and departure, reason for tax exemption.

The registration form must be signed by the guest or his legal representative.

### Are overnight stays in connection with medically necessary treatment taxable?

The accruing lodging tax must first be paid at the accommodation facility. The exemption of such accommodations can only be obtained by way of a refund of paid lodging tax with appropriate proof (copy of invoice and medical certificate). In this certificate, the attending physician confirms that

- the treatment itself was absolutely necessary
- an overnight stay in an accommodation facility was unavoidable due to the treatment and
- if necessary, the overnight stay of an accompanying person was also required for medical reasons

### **Are overnight stays that are work-related subject to tax?**

**Yes.** Based on a ruling by the Federal Constitutional Court on March 22, 2022 (case numbers 1 BvR 2868/15, 1 BvR 2886/15, 1 BvR 2887/15 and 1 BvR 354/16), the tax statutes were amended as of July 1, 2023 to the effect that, in principle, all overnight stays against payment are subject to tax.

### **Are overnight stays for educational purposes subject to tax?**

As of 1 September 2023, persons who have not yet reached the age of 27 and are staying overnight in Dresden for educational purposes will be exempt from tax due to a new amendment to the statutes.

In order to claim a tax exemption, a certificate from the educational institution must be presented on site at the accommodation facility and a registration form must be filled out.

If the certificate from the educational institution is not available at the time of the stay in Dresden, a refund of lodging tax paid can be applied for afterwards. To do this, the certificate from the educational institution and a copy of the invoice must be submitted to the tax and city treasury office of the state capital Dresden. You can find a sample refund application online at [www.dresden.de/beherbergungssteuer](http://www.dresden.de/beherbergungssteuer).

### **Do you have any further questions on the subject of lodging tax?**

Then take a look at our "FAQ Frequently asked questions and answers about lodging tax" or contact the lodging tax department of the tax and city treasury office:

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Central public authority hotline 115 – We love questions

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Electronic documents with a qualified electronic signature can be submitted via a form. In addition, there is the option of encrypting e-mails to the City of Dresden with an S/MIME certificate or to send secure e-mails with DE-Mail to send secure e-mails. Further information on this can be found at [www.dresden.de/kontakt](http://www.dresden.de/kontakt). This information material is part of the public relations work of the state capital Dresden. It may not be used for election used for election campaigning. However, parties may use it parties may use it to inform their members.