



Lodging Tax from 1 January 2024

What is the Lodging Tax and what is it good for?

The City of Chemnitz will levy a Lodging Tax from 1 January 2024. Like the dog tax and the tax on second homes, for example, this is a local tax on expenditure. It's a tax on expenditure because it's charged on certain uses of income; it's local because it's linked to local circumstances. The Lodging Tax is levied on the guest's expenditure for the option of payable overnight stay in an accommodation facility in the City of Chemnitz.

The legal basis is the statute on the levying of a lodging tax in the City of Chemnitz (Beherbergungsteuersatzung [Lodging Tax Statute]) dated 22 March 2023. The public announcement was made in the official gazette of the City of Chemnitz No. 22 on 2 June 2023.

Taxes such as the Lodging Tax are not levied for a specific purpose, but serve as a general source of revenue for the City's budget. They are characterised by the fact that they are not a repayment for specific offers made by the City of Chemnitz to the accommodated guest.

Who has to pay the tax?

In principle, all persons who stay overnight in an accommodation facility in the City of Chemnitz for a fee are liable to pay Lodging Tax, unless a tax exemption exists. Whether the overnight stay is for business or private reasons is irrelevant for the tax liability.

What are accommodation facilities?

Accommodation facilities are hotels, motels, inns, guest houses, holiday accommodation and similar places of accommodation (including furnished accommodation offered for short-term rental) as well as campsites. Motor-home pitches are accommodation facilities, provided that special washroom facilities are offered.

How much is the Lodging Tax and where does it have to be paid?

Lodging Tax is charged at five per cent of the accommodation price including VAT, and is generally payable on checking out from the accommodation facility.

- ① Please understand 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 host, please pay the tax first and then claim a refund from the City of Chemnitz Treasury and Tax Office (Kassen- und Steueramt) afterwards. You can find the contact details overleaf or at www.Chemnitz.de.

How is the Lodging Tax calculated?

The basis for assessment is the remuneration owed for the individual overnight stays of the guest's accommodation, including the statutory VAT. If several persons make joint use of a service, the remuneration owed for the service shall be split between these persons on a pro-rata basis.

Example: A couple with a baby (1 year old) and a dog book a double room for one night at a price of € 100.00. The total price including extra bed and surcharge for the

dog is € 130.00. The pro-rata accommodation price per person is € 43.33 (€ 130.00 divided by 3 persons; the dog is not counted as a person). The Lodging Tax per person is € 2.16 (€ 43.33 × 5% = € 2.1665, which is rounded down to full euro cents, i.e., € 2.16). The couple must pay a Lodging Tax of € 4.32 for one night (€ 2.16 each for 2 persons; the baby is tax-exempt).

Who is exempt from paying the Lodging Tax?

† † Minors

-  Persons who have to stay overnight in Chemnitz for the purpose of prevocational training or studies
-  Persons who have to stay overnight in Chemnitz for the purpose of mandatory medical treatment and their accompanying person, if this is necessary for medical reasons
-  Persons with a degree of disability of 80 or more as specified in a corresponding ID card and their accompanying person, if this is indicated accordingly with a "B" in the ID card
-  Persons who are registered under the Federal Registration Act at the address of the accommodation facility with sole residence (main or secondary residence)

- ① The fulfilment of conditions for exemption from Lodging Tax, unless obvious, must be confirmed by presenting suitable evidence at the accommodation facility.
- ✘ A tax exemption for reasons of absolutely necessary medical treatment in Chemnitz can only be obtained by way of a refund of Lodging Tax paid and with appropriate proof (copy of invoice from accommodation facility, medical certificate). The Lodging Tax must first be paid at the accommodation facility. A refund can subsequently be requested from the Treasury and Tax Office (Kassen- und Steueramt) of the City of Chemnitz.
- ① 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, and reason for tax exemption. The registration form must be signed by the guest or their legal representative.

Where can I get more information on the Lodging Tax?

Please have a look at our website: www.Chemnitz.de. In the tax section of the service portal (available in German only) you will find, for example, the application for a refund of Lodging Tax, various sample forms for providing proof of tax exemption and a compilation of frequently asked questions on the Lodging Tax.

Legal notice

Published by:

The City of Chemnitz
Mayor's Office

Contact: Kassen- und Steueramt
October 2023

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Getting there

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