

Introduction of a culture and tourism tax in Hamburg – The well-being of our guests always comes first

On 1 January 2013, the Free and Hanseatic City of Hamburg will introduce a culture and tourism tax. The introduction of this tax is a political decision which the city has been debating most controversially, and it will certainly be cause for more debate in the future. On the positive side, the Hamburg Senate has agreed to a political commitment to reinvest 100 percent of revenues into tourism, culture and sports projects that will contribute to Hamburg's image and ultimately benefit the tourism industry as well. By introducing a culture and tourism tax, Hamburg is following suit of international metropolitan cities such as New York, Barcelona and Zurich. In some of these cities, this fee has been levied for several years now. Thus, for any experienced traveller visiting Hamburg, a tourism charge is not a novelty.

The “Hamburg model”: Different from other German cities and municipalities, Hamburg's fee will not be swallowed up by the overall budget. The introduction of the culture and tourism tax aims to generate additional funds; not only in the realms of culture, but also in sports events and tourism marketing. Institutions from the tourism sector – and thus guests to the city – shall benefit from this specific “Hamburg model”. In the future, the tourism trade of the Free and Hanseatic City of Hamburg will measure those responsible by their adherence to their political commitment, while closely monitoring the allocation of funds.

Regardless of the controversial debate on the introduction of the tax, one key objective should be borne in mind: guests to Hamburg should not be burdened by the fee. The happiness and well-being of our guests remains our prime rationale, since we know: only happy guests return. Hamburg Tourism and Hamburg Marketing GmbH will do their utmost to achieve this objective, while also supporting the interests of the destination of Hamburg and the tourism industry.

What will be taxed by the culture and tourism tax?

The tax applies to the procurement of accommodation services in return for remuneration. This includes e.g. rooms in hotels, motels, B&Bs and guesthouses. It is not relevant whether or not a room is actually used for an overnight stay. This means that dayrooms are also included. Overnight stays related to an essential business occasion will not be taxed. The tax only applies to short-term accommodation with a duration of less than two months.

Who will be affected by the culture and tourism tax?

The culture and tourism tax is levied in the form of an indirect tax. This means that accommodation establishments are liable for payment and may in turn include the tax in the overnight guest's bill. However, there is no obligation to pass the tax on to the guest.

So who has to pay the culture and tourism tax then?

The culture and tourism tax is paid by private travellers. In July, the Federal Administrative Court stipulated that overnight stays relating to an essential business occasion may not be affected by this tax. According to the latest draft, business travellers have to record the reason for their overnight stay via an [online document](#) (see Employer's Confirmation form) and will then be exempted from the tax.

How much is the culture and tourism tax?

The tax rate is calculated on the basis of the net payment for an overnight stay (excluding VAT), while rates shall be graded according to price: as of 1 January 2013, the tax rate per overnight guest per day will be graded between 0.50 Euro (for an accommodation price from 25.00 Euro) and 4.00 Euro (for accommodation prices of up to 200.00 Euro), and for every further 50.00 Euro net payment or part thereof, a subsequent fee of 1.00 Euro applies. For instance, an overnight stay costing 250.00 Euro will be levied with a tax of 6.00 Euro. Business travellers are exempted from this tax regulation.

Will the culture and tourism tax be itemised on the bill?

While this is not mandatory, the individual accommodation establishment may indicate on the bill that the culture and tourism tax has been passed on. Example: "Net price for accommodation: 46.00 Euro (including 1.00 Euro culture and tourism tax.)"

Where can I find further information on the culture and tourism tax?

This website, as well as www.hamburg.de/steuern provides you with all the relevant information relating to the culture and tourism tax.

In addition to tax forms and respective appendices, you will also find explanatory leaflets and guidelines on the website.

Contact

Any queries regarding the introduction of Hamburg's culture and tourism tax can be discussed by phone with the Hamburg Revenue Authority:

- **+49 40 - 42843 - 6960**
- **+49 40 - 42843 - 6961**
- www.hamburg.de/steuern

Hotels that have queries regarding hotel procurement and package deals by Hamburg Tourismus GmbH (HHT) are welcome to contact:

Ruth Steimann,
Head of HHT Purchase & Key Account Management

- **+49 40 - 30051 - 139**
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Travel agencies and transport operators are welcome to direct their queries to:

Julia Grundmann,
Head of HHT Sales Promotion

- **+49 40 - 30051 - 241**

Media representatives are welcome to direct their queries to:

Sascha Albertsen,
Head of External Corporate Communications

- **+49 40 - 30051 - 111**