

## Employer's Confirmation

as per §1, para. 1, clause 5 of the Hamburg Culture and Tourism Tax Law (HmbKTTG)

Reservation number:

Name and address of the employer (company letterhead)

We hereby confirm to our employee

\_\_\_\_\_

that the overnight stay in Hamburg from \_\_\_\_\_ to \_\_\_\_\_ is essential for professional or business-related reasons.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature of employer)

\_\_\_\_\_  
(Surname, first name of the signatory in printed letters)

### Note on data protection

Submitting this employer's confirmation to the accommodation establishment is voluntary and serves the exclusive purpose of ascertaining tax obligations in accordance with the Hamburg Culture and Tourism Tax Law (HmbKTTG). The collected data shall be forwarded to the Free and Hanseatic City of Hamburg, Revenue Office for Transaction Tax and Property. If this procedure is not agreed to, the culture and tourism tax shall be levied unless the professional or business-related reasons for making an overnight stay essential are otherwise provided. Upon issuing this confirmation, the signatory consents to the data being processed and used as mentioned above.

### Further notes

Overnight accommodation for professional or business-related reasons is deemed essential if the professional or business-related activity in Hamburg cannot be reasonably carried out otherwise.

The tax administration of the Free and Hanseatic City of Hamburg is entitled to verify employer's confirmations. In the event of an incorrect or falsified confirmation, the guest may be held liable for any unpaid tax. Issuing an incorrect confirmation may be pursued as an administrative or criminal offence.

## Declaration for self-employed persons

as per §1, para. 1, clause 5 of the Hamburg Culture and Tourism Tax Law (HmbKTTG)

Reservation number:

Surname, first name

Date of birth

\_\_\_\_\_

\_\_\_\_\_

Business address (street, postal code, town)

VAT identification number, if applicable

I work as a \_\_\_\_\_

and I hereby confirm that my overnight stay in Hamburg

from \_\_\_\_\_ to \_\_\_\_\_ is essential for professional or business-related reasons.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature of overnight guest)

### Note on data protection

Submitting this self-declaration to the accommodation establishment is voluntary and serves the exclusive purpose of ascertaining tax obligations in accordance with the Hamburg Culture and Tourism Tax Law (HmbKTTG). The collected data shall be forwarded to the Free and Hanseatic City of Hamburg, Revenue Office for Transaction Tax and Property. If this procedure is not agreed to, the culture and tourism tax shall be levied unless the professional or business-related reasons for making an overnight stay essential are otherwise provided. Upon issuing this confirmation, the signatory consents to the data being processed and used as mentioned above.

### Further notes

Overnight accommodation for professional or business-related reasons is deemed essential if the professional or business-related activity in Hamburg cannot be reasonably carried out otherwise.

The tax administration of the Free and Hanseatic City of Hamburg is entitled to verify confirmations. In the event of an incorrect or falsified confirmation, the guest may be held liable for any unpaid tax. Issuing an incorrect confirmation may be pursued as an administrative or criminal offence.

FB Hamburg SV KTTG 4 – Self-Declaration

(ID) 11.2012

## Information on Hamburg's culture and tourism tax

**As of 01/01/2013**, the Free and Hanseatic City of Hamburg introduces a culture and tourism tax **levied on chargeable private overnight stays** in accommodation establishments such as hotels, guesthouses, youth hostels or private rooms. The culture and tourism tax shall be employed **to promote Hamburg's cultural and touristic attractiveness in particular**.

The tax is calculated on the **net payment** (i.e., excluding VAT) transacted for an overnight stay **per person**. Extra services – such as breakfast – are not assessed.

The tax is based on the net amount paid by each overnight guest and is estimated as follows:

10.00 Euro	_____	0 Euro,
25.00 Euro	_____	0.50 Euro,
50.00 Euro	_____	1 Euro,
100.00 Euro	_____	2 Euro,
150.00 Euro	_____	3 Euro,
200.00 Euro	_____	4 Euro.

For net prices above 200.00 Euro, the tax is increased by 1.00 Euro for every further 50.00 Euro net payment or part thereof.

If a room is used by several persons, the total cost of the room shall be apportioned according to the number of persons.

The **operator of the accommodation establishment is liable for payment** of the tax. The operator may pass the culture and tourism tax on to the guest.

The operator of the accommodation establishment is obliged **to declare and transfer the tax to the revenue office on a quarterly basis**. Tax declaration deadlines are **15 April, 15 July, 15 October and 15 January**. The relevant revenue office for the whole Hamburg region is the Hamburg Revenue Office for Transaction Tax and Property, 11 Gorch-Fock-Wall, D-20355 Hamburg.

**Business travellers** who have to stay overnight in Hamburg for **essential professional or business-related reasons** are **exempted** from the tax. The guest may provide the accommodation establishment with the respective **confirmation** verifying the essential requisite for a professional or business-related overnight stay. This shall be done by the end of the stay at the latest. Employees may produce an employer's confirmation; self-employed persons may produce a self-declaration. The relevant forms are available for download on the website listed below.

The legal basis, the required forms and an information sheet on frequently asked questions can be found on the internet at <http://www.hamburg.de/steuern>.