

## Information for guests

### What is the accommodation tax?

The accommodation tax is a local expense tax. It is a tax on the expenses of guests for the opportunity of paid accommodation in an accommodation facility (hotels, hostels, guesthouses, youth hostels, overnight houses, holiday homes, holiday apartments, guest rooms, campsites and caravan sites).

The legal basis for this tax is the regulation on the collection of the accommodation tax in the city of Leipzig.

### Who is liable to pay the tax?

Basically, anyone who stays in Leipzig and pays for accommodation is liable to pay the Accommodation Tax, unless there is a tax exemption (see below). This also applies to persons who stay overnight for professional reasons.

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

The accommodation tax is five percent of the accommodation fee owed for each overnight stay, rounded to the nearest cent.

The tax obligation arises upon the completion of the paid accommodation, usually upon the guest's departure from the accommodation facility.

#### Note:

Please understand that the operator of your accommodation facility is obligated to collect the accommodation tax from you.

### Are there exemptions from the accommodation tax?

The following persons are exempt from the accommodation tax:

- a) children and teenagers under the age of 18,
- b) severely disabled persons with a degree of disability of 80 or more, as indicated in their disabled person's pass; if the pass contains the symbol "B," the exemption also applies to an accompanying person,
- c) persons who must stay in Leipzig for a medically necessary treatment; if a companion is necessary for medical reasons, the exemption also applies to the companion,
- d) persons who are registered at the address of the accommodation facility as their sole residence, main residence or secondary residence under the Federal Registration Act.

#### Note:

If the requirements for exemption from the accommodation tax are not obvious, they must be confirmed by presenting suitable proof at the accommodation facility.

Exemptions according to point c) can only be claimed on request with appropriate proof of the medical treatment at the city treasury of the municipality of Leipzig.

Please understand that the operator of your accommodation facility is obliged to record your address, date of birth, check-in and check-out dates and have you sign your name, if no accommodation tax is collected due to a tax exemption. This only applies to children under the age of 18 who do not take accommodation with adults.

### **Where can you get more information about the accommodation tax in Leipzig?**

Internet/e-mail:

[www.leipzig.de/beherbergungssteuer](http://www.leipzig.de/beherbergungssteuer)  
[beherbergungssteuer@leipzig.de](mailto:beherbergungssteuer@leipzig.de)

Postal address:

Stadt Leipzig  
Stadtkämmerei  
Abteilung Steuern/BgA  
Beherbergungssteuer  
04092 Leipzig

Visitor address:

Neues Rathaus  
Martin- Luther-Ring 4-6  
Room: 420  
Phone: 0341 123-8218/-3043  
Fax: 0341 123-3025

Opening hours:

Monday: 9 am to 12 pm  
Tuesday: 9 am to 12 pm and 1 pm to 4 pm  
Thursday: 1 pm to 4 pm