

# Dog tax: registering a dog

You want to register your dog?

## **Competent Department**

- <u>Landeshauptkasse Bremen</u>
  Finanzkasse und Vollstreckungsstelle
- Finanzamt Bremen

#### **Contact Person**

• Hundesteuerstelle

#### Hundesteuerstelle

+49 421 36190909 E-mail

### **Basic information**

If the tax is assessed for the first time, it is due one month after notification of the tax assessment. When the assessed tax is paid for the first time, the dog owner receives a tax stamp that is valid for a maximum of 4 calendar years. The tax stamp for the calendar years 2022 to 2025 is yellow (circle).

## Requirements

The tax liability begins on the first of the month following the month in which a dog is taken into a household or business or in which the dog owner moves in, but no earlier than the accrual of the month in which the dog turns three months old.

Example 1: Taking in the dog

A dog (older than three months old) was taken in on September 15 in year 01.

Solution: The taxation takes place from October for three months in the year 01.

150 Euro x 3/12 = 37.50 Euro pro rata temporis dog tax assessment in year 01

In the following years the dog tax is 150 Euro per year.

Example 2: Surrender of the dog

A dog (older than three months old) was handed in on September 15 in year 01.

Solution: The taxation takes place until September for nine months in the year 01.

150 Euro x 9/12 = 112,50 Euro pro rata temporis dog tax

Example 3: Admission of the dog (younger than three months)

A dog (born on 12 July in year 01) was taken in on 15 September in year 01.

Solution: The taxation takes place only when the dog has turned three months old, i.e. on October 12 in the year 01. The dog tax is calculated for two months from November in the year 01.

150 Euro x 2/12 = 25,00 Euro pro rata temporis dog tax assessment in year 01

In the following years the dog tax is 150 Euro per year.

Example 4: Handing over the dog (younger than three months)

A dog (born on 12 July in year 01) was handed over on 15 September in year 01.

Solution: There is no taxation because the dog is less than three months old.

### What documents do I need?

- · Identity card
- Passport

## **Procedure**

The registration can be made

- personally (by means of a power of attorney it can also be made by another person)
- in writing
- by e-mail

by fax

### Legal bases

Hundesteuergesetz in der Fassung vom 17. Dezember 1984

### More information

Upon application, the tax may be exempted, reduced or waived in certain cases.

## What deadlines must be paid attention to?

3 months The dog tax obligation begins as soon as the dog is older than 3 months.

## How long does it take to process

8 weeks

#### What are the costs?

150,00 EUR From 1 January 2016, the tax will be 150 euros per dog per calendar year. 10,50 EUR Administrative fee of 10.50 euros for the issuance of a dog tax replacement tag.

# Frequently asked Questions

I have lost the badge. What to do?

A replacement dog tax tag can be requested by telephone or in writing. The administrative fee is 10,50€ for issuing the replacement tag.

• I have only one very small dog. My dog does not weigh much. Does this reduce the dog tax?

No, the dog tax remains unchanged at 150.00 euros per year.

 I no longer go out of the house with my dog / my dog only does its business in the garden / I do not go out with my dog in public areas.
 Does this reduce the dog tax?

No, the dog tax is unchanged 150,00 Euro per year

I cannot pay the dog tax. What options do I have?

An application for deferral or remission can be made (see service description for "Remission of dog tax"). A waiver is not to be confused with a tax exemption and must be applied for anew each year (only valid for one year).

## What about dog waste receptacles, dog waste bag dispensers and free-range areas?

With regard to the provision for dog waste bins, dog waste bag dispensers and freerange areas, please contact the environmental department responsible for this directly.

Link: The Senator for Climate Protection, Environment, Mobility, Urban Development and Housing.

https://www.bauumwelt.bremen.de/