

Befreiung von der Hundesteuer beantragen

You can be exempt from dog tax if you meet certain requirements. Find out more here.

Competent Department

- Hundesteuerstelle
- Finanzamt Bremen

Basic information

In Bremen, you have the option of being exempted from paying dog tax. Certain requirements must be met for this. You must submit an application for exemption from the dog tax.

Requirements

- An exemption from dog tax is granted on application for the keeping of:
 - Guide dogs for the blind
 - Dogs that are required exclusively for the protection and assistance of blind, deaf or otherwise needy persons within the meaning of the law on severely disabled persons.
 - Service dogs whose maintenance costs are predominantly covered by public funds.
 - Dogs that are required exclusively for scientific purposes by recognized scientific institutes or laboratories.
 - Dogs that have successfully passed the test for rescue dogs or the re-test and are required for civil protection.
 - Dogs that are temporarily housed in animal welfare facilities.
 - Dogs that are permanently kept on board inland waterway vessels.
- Dogs that are adopted from the Bremen animal shelter can be exempt from dog tax for one year. An application must be submitted for this.

What documents do I need?

- If you wish to claim a tax exemption, you must prove that the conditions for the exemption are met. Documents to be submitted may therefore be
 - Copy of the severely disabled person's pass for so-called assistance dogs
 - Copy of the companion dog test and performance booklet of the Federal Association for Rescue Dogs for so-called rescue dogs
 - Copy of the admission contract for dogs from the Bremen animal shelter

Procedure

Applications can be submitted as follows:

Online

- You can submit your application online using the online platform "My ELSTER". You can find the link under "Further information" "Online service".
- This requires a one-off registration in "My ELSTER" or a login without registration using the activated online ID function (eID) of your ID card.

In writing

You can submit the application informally in writing.

Legal bases

• §§ 6 und 10 Bremisches Hundesteuergesetz

More information

If the conditions for tax exemption no longer apply, you are obliged to inform the Bremen tax office within 2 weeks of the conditions ceasing to apply.

Exemption is not possible because you do not have the necessary financial means to keep the dog.

However, you can apply for a deferral (payment in installments) if there is considerable hardship, for example in the case of a temporary financial emergency that you did not cause yourself. A deferral is only granted on application. The application must be justified. The current financial circumstances must be disclosed in the application.

You can also apply for a waiver of the dog tax, for example because you have a low income. In this case, you must submit proof of income and state the monthly funds available for living expenses.

A remission granted once and a deferral granted once are only valid for the year in question.

What deadlines must be paid attention to?

There is no application deadline. The application for tax exemption can be submitted as soon as the conditions for tax exemption are met.

However, the circumstances at the beginning of the calendar year or at the beginning of the tax liability are decisive for the granting of a tax concession (e.g. if a dog is acquired during the year).

Example: A guide dog for the blind (older than 3 months) was purchased on 01.04.2024. The conditions for tax exemption are met from the outset. The tax exemption can be applied for together with the registration of the dog.

Example: A dog (older than 3 months) that has initially been kept purely privately since 18.10.2023 becomes a service dog on 01.04.2024, the upkeep of which is predominantly covered by public funds. The owner does not change.

On 01.01.2024, the conditions for tax exemption were not yet met. Therefore, no tax exemption can be claimed for 2024. However, the application for tax exemption can be submitted in 2024 for the year 2025.

If an application is submitted for previous years, a tax exemption may be excluded in individual cases because, for example, a change to the tax assessment is no longer permitted for procedural reasons. The Bremen tax office will check on a case-by-case basis whether the conditions for an amendment are met.

How long does it take to process

The processing time can take several weeks.

What are the costs?

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