

Apply for a reduction in dog tax

Would you like to apply for a reduction in dog tax? Find out more here.

Competent Department

- [Hundesteuerstelle](#)
- [Finanzamt Bremen](#)

Basic information

You can claim a reduction in dog tax in the municipality of Bremen.

A reduction is possible under certain conditions

- for guard and protection dogs
- for dogs required by artists or showmen for professional purposes
- in the case of dog breeding (so-called kennel tax)
- in the case of commercial trade with dogs.

Requirements

- An application is always required for a tax reduction to be granted.
- Please refer to the Bremen Dog Tax Act for details of the requirements.
- Further information can be found under "Forms".

What documents do I need?

- You must prove that you meet the requirements for claiming a tax reduction.

The documents you must submit are specified in the Bremen Dog Tax Act. For example, a test certificate from a recognized professional association in the case of a protection dog. In addition, the Bremen tax office may request further documents as proof.

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

- [§§ 7 bis 10 Bremisches Hundesteuergesetz](#)

More information

If the conditions for a tax reduction are no longer met, you are obliged to inform the Bremen tax office of this within 2 weeks of the conditions no longer being met.

A reduction 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 (partial) remission 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 a tax reduction can be submitted as soon as the conditions for the tax reduction 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 reduction (e.g. if a dog is acquired during the year).

Example: A dog (older than 3 months) that is used to guard farmsteads was purchased on 01.04.2024.

The conditions for a tax reduction are met from the outset. The tax reduction can be applied for together with the registration of the dog.

Example: A dog initially kept for other purposes since 18.10.2023 (older than 3 months) becomes a guard dog on 01.04.2024 after obtaining a test certificate from a recognized professional association. The owner does not change.

The conditions for a tax reduction were not yet met on 01.01.2024. Therefore, no tax reduction can be claimed for the year 2024. However, the application for a tax reduction can be submitted in 2024 for the year 2025.

If an application is submitted for previous years, a tax reduction 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 requirements 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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Frequently asked Questions

- **What is a dog tax reduction?**

A reduction of the dog tax is a reduction to half of the assessed dog tax. The reduction is only granted upon application by the dog owner. All reduction circumstances are listed conclusively in the dog tax law Bremen. The tax office will require the completion of certain questionnaires. In Bremerhaven, a different local law applies and therefore other reduction facts.

- **How is a discount granted for a protection dog?**

If a dog is kept as a protection dog, a test certificate from a recognized professional association must be submitted to the tax office.

- **How is a discount granted for a guard dog?**

Dogs required to guard buildings that are located more than 100 meters from the nearest inhabited building, measured from building entrance to building entrance on accessible routes, and that contain only one dwelling or are unoccupied, receive a reduction. The same applies to dogs used for guarding agricultural homesteads or required by licensed companies in the guarding trade or by licensed individual guards for the performance of guard duty.

- **What is a kennel tax?**

The kennel tax is calculated only for dog breeders. In this case, two dogs are assessed. Dog breeders must keep two purebred dogs of the same breed, including at least one bitch, for breeding purposes. The kennel, breeding stock and dogs bred must be registered in a stud book maintained by a dog breeders association. Dogs that are kept but belong to a different breed and do not meet the requirements for kennel status are fully taxable. The further requirements can be found in the "Leaflet on kennel tax".