

Calculation of the dog tax

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It only offers the most important functions.

to the simplified online form

Would you like to know how the dog tax is calculated? Find out more here.

Competent Department

- <u>Hundesteuerstelle</u>
- Finanzamt Bremen

Basic information

The tax liability begins at the end of the calendar month

- in which you took the dog into your household or business or
- in which you moved to the municipality of Bremen with your dog.

However, it begins at the earliest at the end of the calendar month in which your dog turns 3 months old.

If you move to the municipality of Bremen and have already paid dog tax in the municipality in which you previously lived, it is possible to have this dog tax credited proportionately against the dog tax payable in the municipality of Bremen. Offsetting is only possible up to the amount of dog tax that applies in Bremen.

Example 1: Adoption of the dog

A dog (older than 3 months) was adopted on 15.09.2024.

Solution: Taxation takes place from October for 3 months in 2024.

Pro rata dog tax in 2024:

150 euros x 3/12 = 37.50 euros

In subsequent years, the dog tax is 150 euros per year.

Example 2: Disposal of the dog

A dog (older than 3 months) was taken into the household on 01.01.2024 and disposed of on 15.09.2024.

Solution: Taxation takes place up to and including September for 9 months in 2024.

Pro rata dog tax in 2024:

150 euros \times 9/12 = 112.50 euros

Example 3: Adoption of the dog (younger than 3 months)

A dog (born on 12.07.2024) was adopted on 15.09.2024.

Solution: Taxation only takes place when the dog is 3 months old, i.e. from 12.10.2024.

The dog tax is calculated for 2 months from 01.11.2024.

Pro rata dog tax in 2024:

150 euros x 2/12 = 25.00 euros

In subsequent years, the dog tax is 150 euros per year.

Example 4: Disposal of the dog (younger than 3 months)

A dog (born on 12.07.2024 was disposed of on 15.09.2024.

Solution: There is no taxation as the dog is less than 3 months old.

Requirements

- At least one dog lives in the household or business in the municipality of Bremen.
- The dog is 3 months old.

What documents do I need?

• If the Bremen tax office requires further documents in addition to your registration of the dog, it will notify you.

Procedure

When you register your dog, the dog tax is calculated on the basis of your details. You will then receive a notification of the dog tax that you have to pay.

You can find out how to register or deregister a dog in the following service descriptions:

Dog tax: Registering a dog

Dog tax: Deregister dog

You can find the links under "Further information" - "Where can I find out more?"

Legal bases

§§ 4 und 5 Bremisches Hundesteuergesetz

More information

Under certain conditions, an exemption or reduction of the dog tax is possible. Further information on this can be found in the service descriptions:

- · Applying for exemption from dog tax
- Applying for a reduction in dog tax

The links can be found under "Further information" - "Where can I find out more?".

What deadlines must be paid attention to?

Payment deadline:

For the first assessment, the dog tax is due one month after notification of the assessment notice. In subsequent years, you must pay the tax by January 15.

ATTENTION: As a rule, you will only receive an individual tax assessment notice in the years in which new tax stamps are sent out by the Bremen tax office. In other years, there is a risk that you will forget to pay the dog tax on time. By issuing a SEPA direct debit mandate, you can avoid unpleasant consequences such as the initiation of enforcement proceedings.

How long does it take to process

The processing time can take several weeks.

What are the costs?

150 euros per dog and calendar year (regardless of the size and weight of the dog). The amount of dog tax also remains the same, even if the dog does not enter public areas.