

# Register second home tax

When is the second home tax payable and how much is it?

## Competent Department

- [Landeshauptkasse Bremen](#)  
[Finanzkasse und Vollstreckungsstelle](#)
- [Finanzamt Bremen](#)

## Basic information

Anyone who occupies a secondary residence (secondary residence in the sense of the registration law) in the city of Bremen as an owner, tenant or gratuitous user is generally liable to pay secondary residence tax.

## Requirements

- A dwelling within the meaning of the Secondary Dwelling Tax Act is a set of rooms intended for living or sleeping, which includes a kitchen or kitchenette and a toilet.
- Married couples or registered partnerships who are not permanently separated and one of whom maintains a second home for professional reasons in addition to the common main home located outside the municipality of Bremen are exempt from the tax obligation.

## What documents do I need?

- Lease contract
- Registration confirmation

## Procedure

The taxpayer (second home owner) must submit a tax return for each calendar year by March 1 of the following year, in which the second home tax is to be calculated by himself. Those who have already declared a second home tax in the previous year only need to submit a second home tax declaration if there have been changes in terms of registration law or personal changes (e.g. rent increase or relocation). Otherwise, the previous amount must be paid by March 1 of the following year.

## Legal bases

- [Ortsgesetz über die Erhebung einer Zweitwohnungsteuer in der Stadtgemeinde Bremen vom 12.12.1995 \(Brem.GBl. 1995, Seite 528\) in der zurzeit geltenden Fassung.](#)

## More information

The second home tax is an avoidable expense tax. Persons who do not have sufficient means usually maintain only one dwelling. The local law on the levying of a tax on secondary residences in the municipality of Bremen is mandatorily linked to the registration data. Decisive here is § 21 of the Federal Registration Act, according to which the main dwelling is the predominantly used dwelling of the resident and each additional dwelling is his secondary dwelling. For the determination of the main dwelling, it is decisive which of several dwellings is predominantly used in terms of time.

Please check your registration data.

If you have any questions regarding registration in the city of Bremen, please contact the Bürgeramt (Meldeangelegenheiten).

## What deadlines must be paid attention to?

The tax on secondary residences must be paid by 1 March for the previous calendar year.

## How long does it take to process

Your request will usually be processed within 8 weeks.

## What are the costs?

The second home tax is 12% per month of net rent as of January 1, 2016.

## Frequently asked Questions

### • When do I have to pay second home tax?

If you are registered in Bremen with a secondary residence or should be registered with a secondary residence according to the registration law.

### • What requirements must the secondary residence meet?

A dwelling within the meaning of the local law on the levy of a tax on secondary residences is a room intended for living or sleeping, which includes the use of a toilet and kitchen or kitchenette.

- **How much is the second home tax?**

The second home tax is 12% of the net monthly rent.

- **What is net cold rent?**

Net cold rent is the basic rent excluding operating and heating costs.

- **Where can I find the net cold rent?**

In your lease.

- **I have only one warm rent**

Then subtract 25% from the warm rent to get the net cold rent.

- **I do not pay rent, I am an owner. How do I calculate the second home tax?**

If you are the owner, the customary local rent is to be used as the basis for assessment.

- **I have lived with a friend or relative free of charge. Do I still have to pay secondary residence tax?**

Yes, in this case the rent customary in the locality is to be used as the basis for assessment. The rent can be divided according to the number of persons. This is to be done in the secondary residence tax application in lines 40 to 50 and explained in the instructions.

- **Do I also have to pay second home tax in a shared apartment (WG)?**

Yes, but only for the share you use alone plus your share of the jointly used rooms, such as kitchen, bathroom, hallways, common rooms, etc.

Please refer to your own sublease or rental agreement for the net cold rent. If there is only one joint lease, your share of the living space is calculated by dividing the area of the jointly used rooms by the number of persons participating in the shared apartment plus the rooms used by you alone. Otherwise, please refer to your own sublease or rental agreement for the net cold rent.

- **When is the second home tax due?**

The second home tax is due on March 1 for the previous calendar year.

- **Will I be reminded of the payment?**

No. As this is a registration tax, you must remember the payment date yourself (March 1) or you can issue a SEPA direct debit mandate to the tax office.

- **I have been sent a second home tax filing, even though I already filed a second home tax filing last year. What do I have to do?**

The new second home tax filing must be completed and submitted because something has likely changed (e.g., the length of the lease or the amount of rent).

- **I was only registered in the secondary residence for 6 months last year. Do I have to pay the secondary residence tax for the whole year?**

No. The calculation takes place pro rata temporis.

- **I have the secondary residence in Bremen for professional reasons. Do I then also have to pay secondary residence tax?**

Yes. An exception exists if you are married or in a registered civil partnership, do not live permanently separated and your common home is outside the municipality of Bremen.

Single persons or non-marital partnerships are not affected by this.

- **Do I have to pay second home tax even without my own income?**

In principle, yes. Secondary residence taxes are avoidable taxes on expenses, which is why the legislator has instructed that trainees and students are also subject to the tax. For students, trainees and pupils, however, there is the possibility in individual cases to apply for a waiver for personal, economic reasons, if the disposable monthly income does not exceed the exemption limit of § 850c ZPO (German Code of Civil Procedure) and no assets such as e.g. savings, building society savings are available. e.g. savings deposits, building savings deposits are available (if necessary if you apply for a waiver for this reason, the relevant current documents (e.g. salary slips, copy of training contract, Bafög notice, certificate of study, confirmation of monthly maintenance payments made by parents, etc.) must be attached to the application. The requirements must be met at the time the tax is due and not for the calendar year in question.

- **Can the second home tax be claimed on the income tax return?**

The tax office responsible for the income tax return must check whether these can be claimed as income-related expenses.

- **Is my gazebo/parcel subject to second residence tax?**

Arbors in allotment gardens can also be subject to the second home tax if they are suitable for permanent living. In principle, the actual use is irrelevant. Since the Bremen secondary residence tax is linked to the formal registration of the secondary residence, you should check whether you are subject to registration (§§ 21 paragraph 3, 27 of the Federal Registration Act). The Citizens' Registration Office (Bürgeramt - Meldeangelegenheiten) can help you with this.

- **Who is responsible for the second home tax in Bremerhaven?**

The magistrate in Bremerhaven is responsible for the second home tax there.

- **Is my children's room in my parents' apartment subject to the second home tax?**

In the case of adult children who still occupy a room in the parental home (children's room), there is generally no tax liability due to the lack of minimum structural equipment in the secondary residence. Here it depends on the circumstances of the individual case. If you are of the opinion that a tax obligation does not exist in your case, please provide additional reasons on a separate sheet in addition to the secondary residence tax application.

- **What should be done if residents of a care facility (e.g. nursing homes, care homes, children's homes) receive a request to file a secondary residence tax return?**

Second homes are not homes that are provided by independent charitable organizations for therapeutic reasons or by public or independent youth welfare organizations for educational purposes (Section 2 (4) Nos. 2 and 3 BrZwWoStG). Therefore, there are care facilities (e.g. old people's homes, nursing homes, children's homes) which are not taxed. This is to be checked by the secondary residence tax office in each individual case. If you are of the opinion that a tax obligation does not exist in your case, please justify this on the secondary residence tax application sent to you.