

Submission of tax declarations for the tourism tax - Citytax

Bremische Tourismusabgabe (so-called city tax): Submission of tax returns and payment of tax

Competent Department

- [Magistrat der Stadt Bremerhaven - Steueramt \(zentral zuständig für die Tourismusabgabe der Stadtgemeinde Bremen und Bremerhaven\)](#)

Basic information

The city tax has been administered centrally for Bremen and Bremerhaven by Bremerhaven City Council since 2013.

Until 31.03.2024, all paid private overnight stays in accommodation establishments are subject to the tax. As of 01.04.2024, the tax exemption for work-related overnight stays will no longer apply. From 01.04.2024, work-related paid overnight stays are therefore subject to taxation in the same way as privately arranged paid overnight stays.

In its session on 18.06.2025 and 19.06.2025, the Bremen Parliament (Landtag) passed the law amending the Bremen law on the levying of a tourism tax ("Citytax") in the first and second readings (you can find the link to the minutes of the resolution under "Further information" - "Where can I find out more?"). In addition to an extension of the duty of disclosure, the law provides for an increase in the tax rate from 5 percent to 5.5 percent. The increase in the tax rate applies to paid overnight stays in accommodation establishments in the state of Bremen from 01.01.2026.

Requirements

(valid from 01.04.2024)

An accommodation provider lets its guests stay overnight for a fee.

Since 01.07.2018, the taxable amount is the amount paid by the guest for the cost of the overnight stay excluding VAT and excluding the cost of other services (accommodation charge) in accordance with Section 2 (1) TourAbgG. The tax rate is currently 5 percent and from 01.01.2026 5.5 percent of the accommodation charge. The overnight stay is not

taxable if no charge is made. A down payment to be made when booking the overnight stay in accordance with the respective general terms and conditions is part of the accommodation charge and must therefore be taken into account when determining the taxable amount. If the accommodation provider is not aware of the accommodation charge paid by the guest, the calculation of the accommodation charge must be based on the price for a comparable room as shown in the list in accordance with Section 13 (3) sentence 1 of the Price Indication Ordinance. If there is no obligation to display or post the prices in accordance with Section 13 (3) sentence 1 of the Price Indication Ordinance, the calculation shall be based on the usual price for a comparable room in the accommodation establishment.

Procedure

The operator of the accommodation establishment must calculate the tax itself in an officially prescribed tax return (so-called tax declaration) and transfer it to the municipal authorities. Both must be submitted by the 15th day after the end of each calendar quarter. If the accommodation provider does not submit a tax return or calculates the tax incorrectly, the Bremerhaven City Council will issue a tax assessment notice.

Legal bases

- [Bremisches Gesetz über die Erhebung einer Tourismusabgabe - Citytax](#)

What deadlines must be paid attention to?

The tax return must be submitted and the tax transferred by the operator of the accommodation establishment by the 15th day after the end of the calendar quarter.

How long does it take to process

Not specified.

What are the costs?

gebührenfrei