



and Hanseatic City of Hamburg in an accommodation establishment. **A change in the law will result in significant changes as of 01.01.2023.**

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### Changes to the HmbKTTG as of 01.01.2023

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In its decision of 22 March 2022, the First Senate of the Federal Constitutional Court rejected four constitutional complaints concerning the levying of a tax on paid overnight stays in accommodation establishments (overnight stay tax) in the Free and Hanseatic City of Hamburg, in the Free Hanseatic City of Bremen and in the City of Freiburg im Breisgau (Ref. 1 BvR 2868/15, 1 BvR 354/16, 1 BvR 2887/15, 1 BvR 2886/15). Accordingly, the upper tax regulations are compatible with the Basic Law. Furthermore, the legislator does not have to exclude business-related overnight stays from the taxation of expenses. The Free and Hanseatic City of Hamburg takes up this case law. According to a resolution of the Hamburg Parliament of 30 November 2022 (Ors. 22/9988), the following changes will apply **from 1 January 2023**:

**Culture and tourism tax (KTT) must also be paid from 01.01.2023 for overnight stays that are absolutely necessary for the overnight guest's professional or business activity.**

In addition, a simplification regulation for the tax declaration will be created for smaller accommodation establishments that are only liable for the culture and tourism tax on a small scale (**less than 1,000 EUR tax per calendar year**) or in exceptional cases. Instead of filing quarterly, as was previously the case, these smaller accommodation establishments only have to file an **annual tax return** once per calendar year.

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**Was ist ab dem 01.01.2023 zu beachten:**

**tj Overnight stays for professional or business activities of the overnight guest:** For overnight stays which are absolutely necessary for a professional or business activity of the overnight guest, the culture and tourism tax must be paid.

The previous obligation of the operators of accommodation establishments to prove the compelling necessity of overnight stays for a professional or business activity no longer applies.

**tj Annual registration:**

If the tax in the previous calendar year was less than 1,000 euros and is not expected to exceed this amount in the current year, the calendar year is the filing period.

If the tax amounted to less than 1,000 euros in the calendar year 2022 and is not expected to exceed 1,000 euros in 2023, the calendar year shall be the registration period for smaller accommodation establishments. When calculating the expected tax for the calendar year 2023, the tax to be estimated on the overnight stays for professional or business reasons that have so far been exempted from taxation shall also be included.

The tax is then due and payable to the tax office on the fifteenth day after the end of the filing period; i.e. the annual filing for the calendar year 2023 is due and payable to the tax office on 15 January 2024.

**tj transitional regulation:**

For accommodation services **agreed before 01.01.2023**, the previous provisions shall continue to apply.

Accordingly, evidence must still be provided for compulsory professional or business overnight stays agreed before 01.01.2023.

**tj Declaration forms:**

Forms (e.g. for an annual return) are available at **My ELSTER** (www.elster.de) and on the Internet at:

[www.hamburg.de/fb/formulare/](http://www.hamburg.de/fb/formulare/)

**tj Contact details:**

For questions on culture:.,--t. md-r- Ourismustaxe-is-that- _____
<b>Tax Office for Transfer Taxes and Real Estate in Hamburg</b>
<b>Please always include a callback number. The staff of the Culture and Tourism Tax Office will be happy to call you back!</b>

Yours sincerely

1hr Tax Office for Transfer Taxes and Real Estate in Hamburg

**Data protection notice**

For information on the processing of personal data in the tax administration and on your rights under the General Data Protection Regulation as well as on your contact persons in data protection matters, please refer to the general information letter of the tax administration. This information letter can be found at [www.finanzamt.de](http://www.finanzamt.de) (under the heading "nData Protection") or obtained from your tax office.