

Accommodation costs:

“Bed tax, culture tax, lodging tax etc.”

Some cities have introduced a lodging tax, culture tax, bed tax or other accommodation taxes with other names. These taxes are partially borne by hotels, but a share is also passed on to guests.

These taxes cannot be reimbursed as travel expenses!

However, where an overnight stay is necessary for business rather than tourism purposes, the business traveller may be exempted from these taxes by the respective city. In order to qualify for this exemption, however, merely stating that the traveller is staying in the city for business rather than as a tourist is not sufficient.

The German Hotel and Restaurant Association (DEHOGA) provides information about which cities in Germany impose these taxes (see link below). In addition, this tax is called by various names, making it difficult for travellers to obtain further general information.

To compound the issue, some cities require a filled-in, stamped and signed form (each city has its own individual form) from the employer, and a separate form must be completed for each trip. Even presenting a document showing that the business trip has been approved does not suffice as proof. It would be preferable if hotels would provide the information directly at the time of booking, given it is the accommodation facilities that are required to collect these taxes.

Please check with the hotel when booking your room!

A map of the cities that charge such accommodation taxes can be found here (Version 08/2015):

https://www.dehoga-bundesverband.de/fileadmin/Startseite/05_Themen/Steuer/Bettensteuer/Bettensteuer_Generalkarte_0217.pdf

And here is the link to the exemption forms used by the different cities:

<https://www.bettensteuer.de/>

In order to be exempted from these taxes, you must complete the relevant forms and submit them along with your business trip request to the Travel Expenses Office prior to your departure date, to confirm that your overnight stay is for business purposes.

If you find out that other cities have similar taxes, please let the Travel Expenses Office know!