Accommodation Costs:

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

Some cities have imposed a lodging tax, culture tax, bed tax or other types of accommodation taxes. These taxes are partially paid by the hotels, but a share is also passed on to the guests.

These taxes **cannot be reimbursed as part of travel expenses!**

However, if an overnight stay becomes necessary for business rather than tourism purposes, the business traveller may be exempted from these taxes by the respective city. To be granted this exemption, however, merely stating that the traveller is staying in the city for business reasons and not tourism reasons 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 to obtain further general information for travellers.

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 the hotels would provide the information directly at the time of booking, since the accommodation facilities are required to collect these taxes.

Please check with the hotel when you book your room!

A map of the cities that charge such accommodation taxes can be found here (version dated 02-2017):

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

And here you can access the exemption forms used by the different cities:

https://www.bettensteuer.de/

To be exempted from these taxes, you must complete the 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!