Information for visitors on Berlin's hotel occupancy tax

What is being taxed?

As of 1 January 2014, the federal state of Berlin will collect a Occupancy Tax on all overnight stays in hotels in Berlin. A "hotel" includes any type of short-term, paid accommodation, and the tax is due whether or not the hotel guest actually spends the night in the room.

If a room is reserved, but the guest cancels the reservation before arrival, the Occupancy Tax is not charged.

If the guest is in Berlin on business, the Occupancy Tax is not charged.

In this case, the guest must give the hotel satisfactory proof that his or her stay is for business reasons. This proof must be provided at the latest by the time the guest leaves the hotel.

If the bill is made out to the guest's employer or is paid directly by the employer, or if the reservation was made by the employer, no further proof is required.

Written confirmation from the employer, including the name and address of the employer and the duration of the stay, or written confirmation from the guest (including the same information) can also serve as proof.

People who are self-employed or are owners or co-owners of a company can provide comparable proof. This could also be a written statement that includes the guest's income tax identification number.

Providing information to a hotel to prove that a stay is business-related is voluntary.

If the guest does not want to provide proof to the hotel, he or she can pay the tax and then apply to the relevant tax office to have the tax reimbursed. Proof that the stay was business-related must then be provided to the tax office.

If more than one person is staying in the room, the hotel must ask for proof from each one of them.

Who is liable for the tax?

The hotel is responsible for collecting the tax and passing it on to the federal state of Berlin.

How much is the tax?

The Occupancy Tax is 5% of the price of the hotel room (without extras, such as meals, items from the minibar, the use of hotel services and facilities not included in the room price, etc.).

How can you prove later that your stay was business-related?

Guests who cannot or do not want to provide proof that their stay was business-related by the time they leave the hotel can apply for reimbursement of the Occupancy Tax they paid.

This application must be submitted to the relevant tax office no later than four months after the stay. Written confirmation that the stay was business-related and the hotel bill or confirmation from the hotel showing how much Occupancy Tax was paid must be submitted with the application.

If more than one person stayed in the room, the Occupancy Tax can only be reimbursed to those who can show proof that their own stay was business-related. The price of the hotel room will be divided by the number of people staying in the room in order to determine what percentage of the Occupancy Tax will be reimbursed.

Where can you find the official forms?

The following forms related to Berlin's Occupancy Tax can be found online under www.berlin.de/sen/finanzen/steuern/downloads:

ÜnSt 1a – Merkblatt-Beherbergungsbetrieb –
(Leaflet for the enterprise providing the accommodation)
ÜnSt 1b – Merkblatt Gast –
(Leaflet for the guest)
ÜnSt 2a – Anmeldung gem. § 6 ÜnStG –
(Registration in accordance with § 6 ÜnStG)
ÜnSt 2b – Anlage zur Feststellung der Bemessungsgrundlage der Übernachtungsteuer –
(Annex pursuant to the establishment of the basis of assessment for the Occupancy Tax)
ÜnSt 3 – Arbeitgeberbestätigung –
(Employer`s Attestation)
ÜnSt 4 – Eigenbestätigung –
(Self-Attestation)
ÜnSt 5 – Bescheinigung über einbehaltene Übernachtungsteuer –
(Attestation of retained Occupancy Tax)
ÜnSt 8 – Anzeige gem. § 9 ÜnStG –
(Notification according to § 9 ÜnStG)

All of these forms are PDF-files that can be downloaded.

These official forms are also available on paper at the tax office responsible for the Occupancy Tax.

Which tax office is responsible for the Occupancy Tax?

Berlin's Occupancy Tax is administered by one tax office:

Finanzamt (tax office) Marzahn-Hellersdorf
Allee der Kosmonauten 29
12681 Berlin
Tel. (for questions about the Occupancy Tax): (030) 9024 26976