

# The accommodation tax in Hannover

*Following a decision by the council, the state capital of Hannover will introduce a so-called accommodation tax on January 1, 2024*

The tax is levied by the City of Hannover as an indirect tax. The tax debtor is the operator of the accommodation facility. The operator has the option of passing on the accommodation tax to the accommodation guest.

From 01.07.2024, the city of Laatzen will introduce an accommodation tax.

The other municipalities in the Hannover Region do not currently levy an accommodation tax.

Further information can be found below

## 1. Which benefits are taxed?

Accommodation in places of lodging in the city of Hannover is subject to taxation. According to the statutes of the state capital of Hannover, these are in particular hotels, hostels, motels, boarding houses, inns, guesthouses, youth hostels, vacation homes, vacation apartments, guest rooms, private rooms, campsites, motorhome or camper van sites and similar facilities.

Overnight stays in hospitals, preventive and rehabilitation clinics, retirement and nursing homes, hospices and women's shelters are not taxed.

The accommodation tax is levied for all overnight stays from 01.01.2024, regardless of the booking date.

---

## 2. Who has to pay the accommodation tax?

Regardless of the reason for the trip (business or private) or the length of stay (including day rooms), all persons of legal age must pay the accommodation tax.

---

## 3. What is the procedure for cancellations and no-shows?

Cancellation of a contractually agreed accommodation service before it is used does not trigger taxation, as the accommodation has not actually been provided. Unlike cancellations, in case of no-shows by guests who have kept the accommodation booked, but - for whatever reason - have not used it, accommodation tax will be due. As the accommodation service was provided and available, the possibility of an overnight stay in an accommodation facility in return for payment has still existed. Accordingly, there is a tax payment obligation.

---

## 4. How the accommodation tax is calculated?

The tax rate is calculated on the gross price for the overnight stay. Additional services such as meals, parking, etc. are not taxed.

If an accommodation facility (e.g. double room or vacation apartment) is occupied by several people, the

amount for the shared accommodation must be divided by the number of adult guests and allocated to each overnight guest on a pro rata basis as the basis of assessment.

A sliding scale is provided for. Accordingly, the tax per adult guest and overnight stay is EUR 0.50 for gross remuneration of up to EUR 10.00, EUR 1.50 from EUR 10.01 to EUR 25.00, EUR 3.00 for over EUR 25.00 up to EUR 50.00, EUR 4.00 for over EUR 50.00 up to EUR 100.00 and increases by one euro of tax for each additional EUR 50.00.

Overnight price (gross) up to	Tax per person
10,00 €	0,50 €
25,00 €	1,50 €
50,00 €	3,00 €
100,00 €	4,00 €
150,00 €	5,00 €
200,00 €	6,00 €
250,00 €	7,00 €
300,00 €	8,00 €

## 5. What is the calculation if several people occupy a room or minors are traveling with me?

Three adult travellers occupy a vacation apartment for 130 euros; a tax of 9 euros to be paid, i.e. 3 euros per person.

A family of four (children both minors) occupy a family room for 150 euros; a tax of 8 euros (4 euros per adult) is to be paid.

Examples:

Overnight price (gross)	Guests	of which underage	Pro rata price per adult guest	Tax per person	Total tax
24,00 €	1	0	24,00 €	1,50 €	1,50 €
49,00 €	1	0	49,00 €	3,00 €	3,00 €
49,00 €	2	1	49,00 €	3,00 €	3,00 €
49,00 €	2	0	24,50 €	1,50 €	3,00 €
90,00 €	1	0	90,00 €	4,00 €	4,00 €
90,00 €	2	0	45,00 €	3,00 €	6,00 €
120,00 €	3	1	60,00 €	4,00 €	8,00 €
140,00 €	2	0	70,00 €	4,00 €	8,00 €
140,00 €	3	0	46,66 €	3,00 €	9,00 €

Source: Visit Hannover. "The accommodation tax in Hannover." Available at: <https://www.visit-hannover.com/en/Accommodation-Arrangements/Hotels,-Flats-and-B-Bs/The-accommodation-tax-in-Hannover>

Final Note:

In this document:

- In point 2, *legal age* means 18 years or older.
- In point 4, *adult guests* are those who are 18 or older.
- In point 5, *minors* are people under 18 years old.

Only guests aged 18 and over have to pay the accommodation tax.