

Information on the Hamburg Culture and Tourism Tax

The Free and Hanseatic City of Hamburg has levied a Culture and Tourism Tax on chargeable overnight stays in accommodation establishments such as hotels, guesthouses, youth hostels, holiday apartments, or private accommodations since January 1, 2013.

As of January 1, 2023, the tax also applies to overnight stays that are required for professional or business purposes. The revenue from the tax is intended to promote Hamburg's cultural and touristic appeal.

The tax is calculated based on the net accommodation fee (excluding VAT) paid per person per overnight stay. Additional services, such as breakfast, are not included.

Net fee per guest	Tax until 31.12.2024	Tax from 01.01.2025
Up to 10 EUR	0 EUR	0 EUR
Up to 25 EUR	0.50 EUR	0.60 EUR
Up to 50 EUR	1 EUR	1.20 EUR
Up to 100 EUR	2 EUR	2.40 EUR
Up to 150 EUR	3 EUR	3.60 EUR
Up to 200 EUR	4 EUR	4.80 EUR
Above 200 EUR	+1 EUR per 50 EUR	+1.20 EUR per 50 EUR

For accommodation fees exceeding 200 EUR, the tax increases by 1 EUR for each additional started 50 EUR (or 1.20 EUR for bookings made from January 1, 2025, onwards).

Accommodation operators are required to declare and pay the tax quarterly to the tax office, with deadlines on April 15, July 15, October 15, and January 15.

The responsible tax office for the entire city of Hamburg is:

Tax Office for Transport Taxes and Property,
Gorch-Fock-Wall 11, 20355 Hamburg.

More details and forms can be found at www.hamburg.de/go/ktt and via Mein ELSTER (www.elster.de).