



Accommodation Tax

General Information for Overnight Guests

On June 15, 2023, the council of the state capital of Düsseldorf passed the statute for the accommodation tax. The tax has been levied since January 1, 2024.

What is the accommodation tax?

The tax is levied on the provision of accommodation services in return for payment. This can include rooms in hotels, motels, guesthouses or bed and breakfasts, for example. It is irrelevant whether the accommodation is actually used for an overnight stay. This means that so-called day rooms are also subject to the accommodation tax.

Who is liable to pay tax?

The guest is liable for taxation. This basically means persons who stay in an accommodation facility in the state capital of Düsseldorf for a fee.

The operators of the accommodation facility are liable to pay the tax. They are obligated to collect the tax from the guest and remit it to the city of Düsseldorf as part of a tax registration.

How much is the accommodation tax?

The tax rate is €3 per person per overnight stay.

Please note:

We ask for your understanding that the operators of your accommodation are legally obligated to collect the accommodation tax from you as a overnight guest. In concrete terms, this means that if you cannot prove any of the exemptions listed below, the accommodation tax is to be paid at your accommodation facility.

Who is exempt from paying the accommodation tax?

The following are exempt from paying the accommodation tax:

- Persons up to the age of 18
- Stays for school trips, educational trips, vocational colleges and youth trips along with their accompanying persons
- Paid overnight stays for an uninterrupted period in the same accommodation facility from the 22nd day onwards



In order to prove that you are exempt from tax, you can use the form "Application for Reimbursement of the Accommodation Tax" provided by the city of Düsseldorf and submit it to the accommodation of your choice. For this purpose, you can use the form "Application for Reimbursement of the Accommodation Tax ", which we offer in German and English. You can find the form on the same website where you found this information letter or at the following link: www.duesseldorf.de/steueramt/beherbergungssteuer.

How do I get a refund of the tax I paid?

In justified exceptional cases, you can claim a retrospectively from the tax office of the state capital of Düsseldorf.

For this purpose, you can use the "Reimbursement Form" provided in German and English. You can find the form on the same website where you found this information letter or at the following link: www.duesseldorf.de/steueramt/beherbergungssteuer.

Do overnight stays that are business-related also have to be taxed?

Yes.

Business-related overnight stays are not exempt from paying tax.

Do you have any further questions about the accommodation tax in the state capital of Düsseldorf?

You can find more information in our "Frequently Asked Questions about the Accommodation Tax" section on the accommodation tax website. You can also address your questions to the accommodation tax department:

Telephone: +49211 8929899

Email: beherbergungssteuer@duesseldorf.de

Mailing address:

Landeshauptstadt Düsseldorf

Steueramt

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