



Information sheet: Accommodation tax for visitors.

What is the accommodation tax?

The accommodation tax is an outlay tax that is raised by the town of Wismar for paid overnight stays in hotels, guesthouses, and holiday-homes. It amounts to 5% of the total price of the accommodation only (i.e. without breakfast). For an overnight stay costing 50,00 EUR including VAT* the accommodation tax would come to 2,50 EUR including VAT.

Who has to pay accommodation tax?

The visitor, who uses accommodation in Wismar for private reasons, pays the tax to the accommodation provider.

Who doesn't pay accommodation tax?

If you are visiting Wismar for business reasons, then you are exempt from accommodation tax. If you are a student or an apprentice and your stay is due to your studies you are also exempt from the tax.

How can I prove that I am exempt from the accommodation tax?

If your place of study or your employer pays the accommodation provider directly, no further proof is necessary.

If this is not the case, you have several ways to prove your exemption:

1. A written confirmation from your employer or place of study that certifies that your stay is relevant to your studies or to your apprenticeship.
2. You show a cost covering agreement.
3. You hand in a self-certification. This also applies to the self-employed. All the necessary relevant forms can be obtained from your accommodation provider.

Note that false declarations will result in a liability for the tax.

*value added tax / sales tax