

Information sheet: Accommodation tax for visitors

(valid from 01.01.2024)

What is accommodation tax?

Accommodation tax is levied by the Hanseatic City of Wismar on paid overnight stays. Taxable paid overnight stays take place in hotels, guesthouses, vacation apartments but also in private apartments (e.g. arranged via Airbnb).

The tax amounts to 5% of the price of the overnight stay. Expenses for meals, minibar or parking are not included in this price. An overnight stay costing EUR 100.00 including VAT therefore incurs an additional EUR 5.00 in tax including VAT.

Who has to pay accommodation tax?

Guests staying overnight pay the tax to the hotel, guesthouse or landlord of the accommodation, regardless of the purpose of their overnight stay.

Who does not have to pay accommodation tax?

If children and young people under the age of 18 stay overnight in non-profit youth welfare facilities as part of a group trip, they are tax-exempt. Such non-profit facilities include, for example, youth hostels.

What is the legal basis for accommodation tax?

The tax is levied in accordance with the statutes of the Hanseatic City of Wismar on the levying of an overnight accommodation tax dated 27.03.2015. The statutes and further information can be found on Wismar.de by searching for "Übernachtungssteuer".