

Confirmation of Exemption from the Accommodation Tax in the Territory of the City of Münster

Please note the instructions below!

Accommodation business (stamp, if applicable):

Name of accommodated guest, organiser, or employer

Address (explanations no. 1 and 2)

Overnight stay(s) in Münster (explanation no. 3)

from _____ to _____

Declaration

I declare that the accommodation was needed only for gaining income, for educational-, or for training purposes.

(Income = income from agriculture and forestry, business, self-employed/freelance work, letting and leasing, capital assets or employment, cf. § 2, Rules on Accommodation Tax [BehSt], in connection with § 2 of the German Income Tax Act (EStG))

Please tick the relevant box:

A for income from employment (employee)

Confirmation of the employer, business trip approval or comparable evidence is attached (no. 3)

C for all other income (no.4)

VAT-ID number (or tax ID number, if applicable)

B Educational or training purposes

Confirmation of the training/ further training institution or school is attached (no. 2)

or

Company or business address

Reason for generating income

Herewith, I assure that the information provided above is true and given in good faith. I have read and understood the information and explanations overleaf.

Place, date, signature (of the guest, organiser, or employer)

Central contact points to the City of Münster:

Tel. 02 51/4 92-22 03, Fax: 02 51/4 92-77 15, E-Mail: BehSt@stadt-muenster.de

Official form regarding §8 of the Rules on the Charging of Accommodation Tax in the territory of the City of Münster

Explanations

1. In the event of business trips consisting of several employees (e.g. fitters, meetings), the employer's form must be completed, signed, and a list of participants with the letterhead of the employer with the information required under para. 2 must be attached (collective certificate).
2. Collective certificates are allowed for organisers who make reservations in a hotel for the participants of seminars, trainings, meetings, and further training sessions. The form must be completed and signed by the organiser, and a list of participants with the employer's letterhead containing the names and addresses of the travellers/ participants as well as the dates of arrival and departure. If persons arrive individually, the invitation to the training, further training, meeting etc. can also be attached to the form completed by the guest as evidence.
3. The form can also be completed on a quarterly basis etc. for regularly recurring accommodation in an accommodation facility. Business trips require a corresponding certificate of the employer for the same period or the same period to be specified in an invoice addressed to the employer. The calendar quarter is deemed as a quarter (I. Q. = 01.01. - 31.03., II. Q. = 01.04. - 30.06., III. Q = 01.07. - 30.09., IV. Q. = 01.10. - 31.12.).
4. In section C, it is basically sufficient if a VAT-ID number (or tax ID number) is stated. Otherwise, an invoice address stating that this is a company address or the address of the seat of the corporation or company, or the location of the freelance activity (e.g. practice, agency) must be stated. It is also sufficient to write "see Annex" in the free-form text and to attach the hotel invoice or business card stating the company or business address to the form.

Furthermore, the address must be stated for the further professional activities for gaining income (rental and agricultural activity, individual entrepreneur, professors etc.). As regards the professional occasion, a short description of the business-related occasion with a key word is required. Keywords such as customer care, customer acquisition, owners' meeting, planning services, object inspection, lecture etc. are sufficient. The City of Münster reserves the right to check the information provided.

Data Protection

The information regarding the accommodation facility required in the form is provided on a voluntary basis and only serves the purpose of determining the tax liability. In individual cases, for example, when the guest refuses to fill in the form etc., the accommodation facility will inform the City of Münster. The City of Münster reserves the right to check the information at all times. Cases in which the guest, employer or organiser provided incorrect information or forged evidence and the tax was not paid can result in a fine of up to five thousand euros.

Please note:

If the guest/organiser/employer refuses to carry out the proper completion of the form or if the relevant evidence is not provided, the accommodation facility must collect the accommodation tax from the guest. If the documents or evidence are filed with the accommodation facility subsequently, the tax paid can be reimbursed by the accommodation facility. The reimbursement will only be effectuated if the evidence/documents are submitted within one month following the expiry of the tax payable by the accommodation facility, which is to be registered on a quarterly basis.

The evidence/documents must be presented to the accommodation facility

- Until May 15th of each year for overnight during the I. quarter
- Until August 15th of each year for overnights during the II. quarter
- Until November 15th of each year for overnights during the III. quarter
- Until February 15th of the following year for overnights during the IV. quarter.

Small amounts of less than 10.00 € will not be reimbursed.