

99102017002000, 99102017002000

Second home tax

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/997071/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000, 99102017002000
Leistungsbezeichnung I	Second home tax
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	
Lagen Portalverbund	Wohnen und Umzug (1050200), Zweitwohnsteuer (1060500)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.12.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Thuringian Ministry of the Interior and Local Affairs
Handlungsgrundlage	
Teaser	If you have a duplex or secondary residence in addition to your primary residence, then you may be required to pay a duplex tax.
Volltext	<p>The cities and municipalities in Thuringia can decide on their own authority and legal as well as municipal financial policy responsibility whether and to what extent they want to levy second home tax. There is no obligation to levy the tax on second homes. The tax is levied on the occupancy of an additional dwelling (second or secondary dwelling) in addition to a main dwelling.</p> <p>As a rule, this applies to all persons who have moved into an apartment in the town in question and have registered it as a secondary residence. Whether the apartment is rented or occupied by the owner himself is irrelevant, as is the question of whether the main apartment is located in the same place.</p> <p>The basis for assessment is usually the annual rental expenditure, or in the case of owner-occupied apartments, the local comparative rent (rent index). Due to municipal autonomy, no uniform regulations apply.</p> <p>Exceptions: Married persons who are not permanently separated and who maintain a secondary residence for professional reasons are generally exempt from the secondary residence tax.</p>
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Second home tax assessment • Cities and municipalities can levy a tax on secondary residences. • The tax is levied on the occupation of a second or secondary residence in addition to a main residence. • You can find out from the responsible office whether and to what extent or under what conditions you have to expect corresponding payment obligations. • Responsible: Registration office of the secondary or secondary residence
Ansprechpunkt	The registration office responsible for your second or secondary residence will tell you whether and to what extent or under what conditions you must expect corresponding payment obligations.
Zuständige Stelle	
Formulare	
Ursprungsportal	Second home tax, Zweitwohnungsteuer