

99102017002000, 99102017002000

Assessment of second home tax

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/8669452/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000, 99102017002000
Leistungsbezeichnung I	Assessment of second home tax
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Niedersachsen
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	09.03.2010

Modul	Sachverhalt
Fachlich freigegeben durch	Lower Saxony Ministry of the Interior and Sports
Handlungsgrundlage	The second home tax is a local expense tax pursuant to Article 105 (2a) of the Basic Law, for which the Lower Saxony state legislature has legislative sovereignty. With § 3 (1) sentence 1 of the Lower Saxony Municipal Tax Act (NKAG), it transferred its legislative sovereignty for local expenditure taxes to the cities and municipalities. https://www.gesetze-im-internet.de/gg/art_105.html https://voris.wolterskluwer-online.de/browse/document/cite/9f6a80fe-fc59-35ff-8f0f-ef7201416ec1 https://www.gesetze-im-internet.de/gg/art_105.html https://voris.wolterskluwer-online.de/browse/document/cite/9f6a80fe-fc59-35ff-8f0f-ef7201416ec1
Teaser	
Volltext	The competent authorities in Lower Saxony can decide whether and to what extent they want to levy second home tax. There is no obligation to levy the second home tax. Taxation is levied on the possession of another dwelling (second or secondary residence) in addition to a main residence. The assessment basis is usually the annual rental expense, in the case of condominiums the local comparative rent (rent index). Due to the autonomy of the municipalities, no uniform regulations apply.
Erforderliche Unterlagen	Documents may be required. Please contact the competent authority.
Voraussetzungen	
Kosten	Fees may apply, please contact the relevant authority.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Deadlines may have to be observed. Please contact the competent authority.
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	The competent authorities in Lower Saxony can decide whether and to what extent they want to levy second home tax. There is no obligation to levy the second home tax. Taxation is levied on the possession of another dwelling (second or secondary residence) in addition to a main residence. The assessment basis is usually the annual rental expense, in the case of condominiums the local comparative rent (rent index). Due to the autonomy of the municipalities, no uniform regulations apply.
Ansprechpunkt	The responsibility lies with the municipality, the joint municipality and the city.
Zuständige Stelle	
Formulare	
Ursprungsportal	Zweitwohnungssteuer Festsetzung, Assessment of second home tax