

99102017002000

Zweitwohnungssteuer Festsetzung

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/S10000300000000041/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000
Leistungsbezeichnung I	Zweitwohnungssteuer Festsetzung
Leistungsbezeichnung II	Register second home tax
Typisierung	5 - Kommune: Regelung
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Second Residence Tax, Second home tax assessment for 2017 and tax number notification
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Wohnen und Umzug (1050200), Zweitwohnsteuer (1060500)
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	30.01.2025
Fachlich freigegeben durch	
Handlungsgrundlage	https://transparenz.bremen.de/sixcms/detail.php?gsid=bremen2014_tp.c.72415.de&asl=bremen203_tpgesetz.c.55340.de&template=20_gp_ifg_meta_detail_d
Teaser	When is the second home tax payable and how much is it?
Volltext	Anyone who occupies a secondary residence (secondary residence in the sense of the registration law) in the city of Bremen as an owner, tenant or gratuitous user is generally liable to pay secondary residence tax.
Erforderliche Unterlagen	• Lease contract • Registration confirmation
Voraussetzungen	• A dwelling within the meaning of the Secondary Dwelling Tax Act is a set of rooms intended for living or sleeping, which includes a kitchen or kitchenette and a toilet. • Married couples or registered partnerships who are not permanently separated and one of whom maintains a second home for professional reasons in addition to the common main home located outside the municipality of Bremen are exempt from the tax obligation.
Kosten	The second home tax is 12% per month of net rent as of January 1, 2016.
Verfahrensablauf	The taxpayer (second home owner) must submit a tax return for each calendar year by March 1 of the following year, in which the second home tax is to be calculated by himself. Those who have already declared a second home tax in the previous year only need to submit a second home tax declaration if there have been changes in terms of registration law or personal changes (e.g. rent increase or relocation). Otherwise, the previous amount must be paid by March 1 of the following year.
Bearbeitungsdauer	Your request will usually be processed within 8 weeks.

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Frist	The tax on secondary residences must be paid by 1 March for the previous calendar year.
weiterführende Informationen	https://buergerservice.bremen.de/sixcms/media.php/9/LH-SEPA-Lastschrift-Mandat_HB_ZWW_Werbeschreiben.pdf https://buergerservice.bremen.de/sixcms/media.php/9/Bankverbindungen%20der%20Bremer%20Finanz%C3%A4mter.pdf
Hinweise	The second home tax is an avoidable expense tax. Persons who do not have sufficient means usually maintain only one dwelling. The local law on the levying of a tax on secondary residences in the municipality of Bremen is mandatorily linked to the registration data. Decisive here is § 21 of the Federal Registration Act, according to which the main dwelling is the predominantly used dwelling of the resident and each additional dwelling is his secondary dwelling. For the determination of the main dwelling, it is decisive which of several dwellings is predominantly used in terms of time. Please check your registration data. If you have any questions regarding registration in the city of Bremen, please contact the Bürgeramt (Meldeangelegenheiten).
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://buergerservice.bremen.de/sixcms/media.php/5/Anleitung%20zur%20Zweitwohnungsteuer_02.pdf https://buergerservice.bremen.de/sixcms/media.php/5/Anleitung%20zur%20Zweitwohnungsteuer_02.45672.pdf https://buergerservice.bremen.de/sixcms/media.php/5/ZwSt_Anmeldung_2021.pdf https://buergerservice.bremen.de/sixcms/media.php/5/ZwSt_Anmeldung_2021.45758.pdf https://www.finanzen.bremen.de/sepa-lastschriftmandate-26597

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	https://www.finanzen.bremen.de/sepa-lastschriftmandate-26597
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen