

Accommodation tax – information for guests

You have questions?

Contact

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Further information and the sample form for tax exemption can be found at www.essen.de/beherbergungssteuer

Thank you for supporting our city.
We wish you a pleasant stay.



Thanks a lot for your contribution.

Impressum

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What is the accommodation tax?

The accommodation tax is a municipal tax levied on paid overnight stays. This includes, for example, stays in hotels, guesthouses, holiday apartments or hostels. In Essen, it will be levied from the 1st of August 2025.

How much is the accommodation tax?

The tax amounts to 5 percent of the accommodation price and a maximum of 9 euros per person per night. The gross accommodation price including VAT and excluding additional services such as breakfast is subject to tax. For day-use rooms, the tax is calculated based on the daily rate.

Who is subject to taxation?

Guests staying at accommodation facilities are liable for paying accommodation tax. The operators of the facility retain the amount and pay it to the city.

The accommodation tax contributes to the financing of many public services:

- Roads and public infrastructure
- Schools, daycare centres and social institutions
- Safety and order
- Climate adaptation and urban development



Your contribution as a guest

If you spend the night in Essen for a fee, you are liable for tax. It does not matter what the purpose of your trip is – whether it is a holiday, a festival visit, a weekend trip or a business-related overnight stay.

The operators of your accommodation are then legally obliged to collect the accommodation tax from you.

The following are exempt from tax:

- School trips and school-related travel
- Stays for the purpose of youth development
- Overnight stays that serve basic housing needs

How to get exempt from tax:

Present a written certificate at your accommodation. You can use the form 'Certificate in accordance with Section 2 (4)' provided by the City of Essen or your own template. It is important that all the necessary information from the sample certificate is included.

If you are travelling with a group, please also submit a list of participants (name, address, date of birth).



Further information can be found at www.essen.de/beherbergungssteuerbefreiung