

Statute for the collection of a tourist tax (Kurtaxe) in the municipality of Oberaudorf (Kurbeitragssatzung)

from March 25, 2024

Please note: The basis of the tourist tax statute remains the German version. ONLY the German tourist tax statute is legally valid. The English statute is only for the understanding of English-speaking guests.

Based on Articles 2 and 7 of the Bavarian Municipal Tax Act (KAG = Kommunalesabgabegesetz), the municipality of Oberaudorf issues the following

statute for the collection of the tourist tax (Kurtaxe)

§ 1

Obligation to contribute

People who stay in the spa area of the municipality for spa or recreational purposes, without having their main residence there in the sense of the avoidance law, and who are offered the opportunity to use the spa facilities and to take part in the events, are obliged to pay a tourist tax (Kurtaxe). This obligation is not dependent on whether and to what extent facilities that serve spa purposes are actually used.

§ 2

Spa area

The spa area is the municipal area.

§ 3

Origin, due date and payment of the tourist tax

(1) The tourist tax (Kurtaxe) liability arises for each day of stay at the beginning of the respective day.

(2) The tourist tax (Kurtaxe) is due upon its occurrence.

(3) The tourist's tax (Kurtaxe) is to be paid to the person responsible for collecting it (§ 6) or, if no such person exists, directly to the municipality.

§ 4

Amount of the tourist tax (Kurtaxe)

(1) The tourist tax (Kurtaxe) is calculated based on the number of days of stay.
The day of arrival and departure count together as one full day of stay.

(2) The fee is €2.00 per day of stay per person for people aged 16 and over.

(3) The following are exempt from paying the tourist tax (Kurtaxe) (notification is not omitted):

- Kids and teenager up to the age of 16
- Severely disabled people with an officially certified disability of 80% or more and their registered companion with the B symbol
- Persons who are staying in the municipality of Oberaudorf for professional purposes

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(4) The following are exempt from the tourist tax (Kurtaxe) by 50% (notification is not omitted):

- Severely disabled people with an officially certified disability of 50% to 79% and their registered companion with the B symbol

(5) The tourist tax (Kurtaxe) includes the applicable statutory sales tax.

§ 5

Declaration of the person liable to pay the tourist tax (Kurtaxe)

(1) Persons liable to pay the tourist tax (Kurtaxe) who stay overnight in the municipality's spa area must provide the municipality with the information required to determine the tourist tax (Kurtaxe) liability no later than the day after their arrival, and persons liable to pay the tourist tax who do not stay overnight in the municipality's spa area must provide it on the first day of their stay using a form available for this purpose from the municipality's tourist information office.

(2) The obligation to register does not apply to persons who are registered in accordance with Section 6 Paragraph 1 or 5 or who pay an annual flat-rate spa tax in accordance with Section 7 or on the basis of an agreement in accordance with Article 7 Paragraph 3 in conjunction with Article 3 Paragraph 4 KAG.

§ 6

Collection and Liability

- (1) Natural and legal persons who accommodate people who are liable to pay the tourist tax (Kurtaxe) or who provide them with accommodation, as well as owners of campsites or mobile home parking spaces, are obliged to report the people liable to pay the tax and all persons pursuant to Section 4, paragraphs 3 and 4 to the municipality in writing or electronically, unless they have reported themselves in accordance with the following paragraphs. They are also obliged to collect the tourist tax (Kurtaxe) and are liable to the municipality for the full receipt of the tax.
- (2) For establishments with fewer than 10 beds (non-commercial hosts), registration must be made on an officially prescribed registration form or via the free, online-based electronic system prescribed by the municipality of Oberaudorf by the working day following arrival.
- (3) For establishments with 10 or more beds (commercial hosts), the report must be made exclusively via the free, online-based, electronic system prescribed by the municipality of Oberaudorf by the working day following arrival. An interface can be set up from a hotel software to the prescribed, free, online-based, electronic system.
- (4) The person responsible for collecting the tourist tax (Kurtaxe) must pay it to the municipality no later than one day after the departure of the person liable for the tourist tax (Kurtaxe). The municipality can allow the fee to be paid only after the monthly fee statement has been delivered.
- (5) If participants in travel companies have paid a flat rate that includes the tourist tax (Kurtaxe), the travel company is obliged to pay the tourist tax (Kurtaxe) instead of the person obliged under paragraph 1; he is liable to the municipality for the receipt of the tax. Paragraph 4 applies accordingly.

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§7

Special regulations for second home owners

- (1) Persons who have a second or additional home in the municipality, as well as their spouses or life partners who are not permanently separated from them, must pay an annual flat-rate tourist tax (Kurtaxe) if they are liable to pay tourist tax (Kurtaxe) according to Section 1. If other people use the second home, they are fully liable to register and pay tourist tax (Kurtaxe) in accordance with this tourist tax statute.
- 2) The annual flat-rate tourist tax (Kurtaxe) is €60.00 for people aged 16 and over. Children up to the age of 16 and severely disabled people with an officially certified disability of 80% or more and their registered companion with the B symbol are exempt from the tourist tax

(Kurtaxe). For severely disabled people with an officially certified disability of 50% to 79% and their registered companion with the B symbol, the tourist tax (Kurtaxe) is reduced to 50%.

(3) Owners of second homes must notify the municipality in writing of the start and end of their ownership of each second home in the municipality, as well as any changes that have an impact on the determination of the flat-rate annual tourist tax (Kurtaxe), within one month of the start and end.

(4) The obligation to pay the flat-rate tourist tax (Kurtaxe) arises on January 1st of each year. If the obligation to pay the contribution only arises after January 1st, the obligation to pay the contribution arises on the first day of the month following this date. The obligation to pay the contribution ends at the end of the month in which the conditions of paragraph 1 no longer apply.

5) The flat-rate tourist tax (Kurtaxe) is due for payment for the first time one month after the notification of the contribution notice. Until a new contribution notice is announced, the flat-rate tourist tax (Kurtaxe) is due on February 1 of each year. If the obligation to pay contributions ends, the excess contribution must be refunded.

(6) In order to determine whether a person is liable to pay the tourist tax (Kurtaxe), the municipality may require owners of second homes to provide information on the use of the second home. If a person covered by the flat-rate tax under paragraph 1 proves that he or she did not stay in the municipality for spa or recreational purposes during the assessment period, the flat-rate tax will be refunded to him or her.

§ 8

Data protection

The data processed in the context of collecting the tourist tax (Kurtaxe) may not be used for any purpose other than collecting the tourist tax (Kurtaxe).

§ 9

Enter into force

(1) This statute comes into force on January 1, 2025.

(2) At the same time, the statute of January 31, 2019 and the 1st amendment of June 19, 2020, both valid since April 1, 2019, shall cease to apply.

Notice of announcement

The official announcement of the new issue of the statute for the collection of a tourist tax (Kurtaxe) in the municipality of Oberaudorf (tourist tax statute - GR resolution of February 27, 2024) of March 25, 2024 took place on March 26, 2024 by depositing it in the tourist information office in the Oberaudorf town hall, Kufsteiner Straße 6, 83080 Oberaudorf, ground floor, room 1.

This was pointed out by a notice on the municipal boards in Oberaudorf (town hall) and Niederaudorf (Schulweg 2). The notices were put up on March 26, 2024 and removed again on April 16, 2024 (see Article 26, Paragraph 2 of the Bavarian Municipal Code (GO) in conjunction with Section 37, Paragraphs 1 and 3 of the Rules of Procedure for the Oberaudorf Municipal Council dated December 15, 2020).

Furthermore, this statute can be viewed on the Internet on the homepage of the municipality of Oberaudorf (www.oberaudorf.de) under the heading "Gemeinde & Rathaus Oberaudorf" → Rathaus und Verwaltung → Verordnungen, Satzungen"

The statute comes into force on January 1, 2025.

Oberaudorf, the 19th April, 2024

Municipality of Oberaudorf

Dr. Bernhardt

First Mayor