



Statute for collecting visitor taxes in the city of Wernigerode



On the basis of §§ 5 and 8 of the Municipal Constitution for the State of Saxony Anhalt of 17th June 2014, as amended, in association with § 9 of local rate law (KAG LSA) of 13th December 1996, as amended, the Municipal Council of Wernigerode adopted the following statute for collecting visitor taxes at their session on 20th June 2024:

§ 1

General

The city of Wernigerode with its districts of Benzingenode, Minsleben, Reddeber and Silstedt is officially recognised as a resort. The district of Schierke is an officially recognised climatic spa. In order to cover the costs of establishing, acquiring, expanding, improving, restoring and maintaining their facilities as well as the costs of tourism-supporting events, the town of Wernigerode will collect visitor taxes for the municipal area. The area concerned comprises the city area as well as the following premises: land register of Elend, subdistrict of Elend, plot 3, parcel 75, land register of Elend, subdistrict of Elend, plot 3, parcel 77, land register of Schierke, subdistrict of Elend, plot 3, parcel 78.

- (1) The visitor tax has to be paid regardless whether or to what extent facilities or services are used. In this regard, the possibility of using them is sufficient. Furthermore, part of the collected visitor tax serves as a system contribution to the Harz holiday ticket (HATIX). The collection of fees and charges when using public facilities or services according to particular rules remains unaffected.
- (2) For the purpose of collecting the visitor tax, the city of Wernigerode employs Wernigerode Tourismus GmbH, Marktplatz 10, in 38855 Wernigerode. It is authorised to charge third parties with collecting this tax.

§ 2

Payers

- (1) Payers are persons who stay overnight for money in the area concerned without having a principal or secondary residence in the meaning of §§ 7 – 11 Civil Code and who have the possibility to use the corresponding facilities. Also, persons who use camping and caravan sites are included.
- (2) The duty to pay does not apply for:
 1. persons who stay in the area for the purpose of exercising their profession or doing their vocational training.
 2. children before completing the age of 6.
 3. severely disabled persons, whose degree of disability is 100%, and their care provider if it has been officially certified that the disabled person is constantly dependent on the care.
 4. the third and each additional child in families who live together in one household up to their completed 18th year.
 5. persons who do their military service or federal volunteer service during their official stationing in the area concerned as well as persons who do their voluntary social or ecological year in the area concerned.
 6. patients who are confined to bed or other persons who – due to health problems – are unfit to make use of tourist facilities.
- (3) All those who feel they are not obliged to pay the visitor tax have to provide evidence of appropriate conditions.

§ 3

The emergence of duty of payment and the amount of visitor taxes

- (1) The visitor tax is measured according to the duration of stay. The days of arrival and departure are regarded as one day. The visitor tax amounts to €3.50 per day per person, including legal VAT, unless there is a reason for reduction according § 4. The duty of payment arises on arrival in the area concerned.

- (2) Overdue visitor taxes will be collected in administrative compulsory proceedings. Thereby, the city of Wernigerode can hold the respective payer or the landlord responsible.

§ 4

Allowance, extension and waiver of visitor taxes

- (1) According to § 3, the visitor tax is reduced by 50% for the following payers:
 1. severely disabled persons, whose degree of disability is at least 50%.
 2. children after completing the 6th year up to their completed 18th year.
 3. persons who participate in congresses, conferences and similar events that have been accepted by Wernigerode Tourismus GmbH. The motion has to be filed there not later than 14 days before the start of the journey.
- (2) The beneficiaries have to give evidence that allowance conditions exist.
- (3) If – in a given case – collecting visitor taxes turns out to be unreasonable, they might be remitted totally or partially.
- (4) The decision on equity measures is made with the provision that in a given case after assessing economic capability socially acceptable burdens are ascertained.

§ 5

Charging the visitor tax

- (1) The visitor tax, according to this statute, for the complete stay is due on arrival and paid to the Wernigerode Tourismus GmbH, unless the commercial or private landlord collects the tax according to § 6.
- (2) The payers have to provide them information (first name, family name, date of birth, address of permanent residence, days of arrival and departure and possibly reasons for exemption) required for collecting the visitor tax.
- (3) A receipt with the name of the payer serves as evidence of payment.

§ 6

Duties of commercial and private landlords

- (1) All those who accommodate people for money are obliged to inform the Wernigerode Tourismus GmbH and to collect the visitor tax due from the payer. This also applies to renting on camping and caravan sites. The visitor taxes that have been collected by commercial landlords, always have to be transferred not later than the 15th day of the following month, whereas the private landlords have to transfer the taxes not later than the 15th day after the end of the quarter.
- (2) Data are transferred digitally by using the visitor tax calculation system, provided by the Wernigerode Tourismus GmbH.
- (3) On demand at any time, the landlords have to inform the Wernigerode Tourismus GmbH about the number of guests, their length of stay and their payment obligations. In this respect, the Wernigerode Tourismus GmbH is authorised to inspect the landlord's accommodation files.
- (4) This statute concerning the collection of visitor taxes of the city of Wernigerode has to be made adequately accessible to the payers (notice, display).

§ 7

Refund of visitor taxes

- (1) In case of early termination of the stay, the visitor tax will be partially refunded on request on the basis of the days. The money is refunded to the payer. The landlord has to certify early departure.
- (2) The claim for refund expires one month after the payer left accommodation where they started their stay in the collection area.

§ 8

Objection against the collection of the visitor tax

Within one month after the due date, the guest is entitled to lodge an objection against the collection of the visitor tax, in writing or orally for the record at Stadt Wernigerode, Marktplatz 1, 38855 Wernigerode. The objection will not have any delaying effect.

§ 9

Administrative offences

A person acts improperly within the meaning of § 2 art. 2 KAG LSA, who

- (1) as a payer according to § 2 art. 1 culpably does not meet the obligation to pay the visitor tax.
- (2) as a commercial or private landlord
 1. contrary to § 6 art. 1 does not fulfil the duty to report, does not collect the visitor tax, does not set up and pay on time.
 2. contrary to § 6 art. 3 does not provide the information required and refuses inspection of accommodation files.
 3. contrary to § 6 art. 4 does not adequately make the statute of collecting visitor taxes accessible to the payers.
 4. does not observe other instructions of the statute which serve to secure and facilitate the collection of visitor taxes.
- (3) Each of these offences may be punished with a fine of up to €10,000.00.
- (4) The city of Wernigerode acts as the competent administrative authority.

§ 10

Coming into force

This statute enters into force on 1st January 2025. At the same time, the statute for collecting visitor taxes in the city of Wernigerode of 1st October 2017 will cease to be valid.

Wernigerode, 27th June 2024


Kascha
Mayor

Announcement notice

The statute of collecting visitor taxes in the city of Wernigerode, that was adopted on 20th June 2024, was announced on the website of the city of Wernigerode on 28th June 2024 under <https://www.wernigerode.de/Bürgerdienste/Bekanntmachungen/>.