

News as of January 1, 2017

Information on second home tax in the City of Leipzig

Important information: On January 01, 2017, the amended version of the ordinance on second home tax took effect, which was resolved by the council board on October 26, 2016. On that basis, all taxpayers will be sent tax assessment notices in the beginning of 2017, which apply to 2017 and the following years.

An important introduction is that the TAX LIABILITY IS EXTENDED TO TRAINEES AND STUDENTS, who have registered their SECOND RESIDENCES in Leipzig and the primary residence of whom is their parents' home. For that reason, many tenants of second homes will be requested to submit a tax return again in January 2017, even if they already have submitted one according to the old ordinance and were not subject to taxation so far.

A few exemptions do not apply to students:

- If one of your two residences is provided by public or private welfare agencies for therapeutic reasons or by agencies of public or private youth welfare for educational purposes (Since January 1, 2017, this exception is applied only, if your residence in Leipzig is your second home.) > **This does not include student halls of residence!**
- If your second home is maintained in the City of Leipzig because of vocational training or further education measures funded or organized by a social agency > **Studentenwerk Leipzig is not a social agency!**

then you are not liable to pay second home tax.

= Many students with second homes in Leipzig are required to pay second home tax since 1-1-2017!

Tax rate: The basis for assessment is the net rent exclusive of utilities for the second home in Leipzig. The tax per calendar year is 16 percent of the annual rent

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(see <http://www.leipzig.de/buergerservice-und-verwaltung/aemter-und-behoerdengaenge/behoerden-und-dienstleistungen/dienstleistung/zweitwohnungsteuer-52d549ff5c8a3/> as at 10-1-2017)