

Tax rules for overnight stays in Germany:

You can claim the cost of overnight accommodation for business travel as business expenses and reclaim input tax from the tax authorities provided that you can present an invoice that meets the legal requirements. The German VAT rate for short-term accommodation rentals (e.g. in hotels or B&Bs) amounts to 7%. The reduced VAT rate also applies to incidental expenses related directly to the accommodation.

Other expenses that are not related directly to the overnight accommodation are subject to the standard 19% rate of VAT. These include, for example:

- Subsistence costs (e.g. breakfast, B&B plus evening meal,
- full board, or all-inclusive packages);
- Drinks from the minibar;
- The use of communication networks (in particular phone and Internet);
- The use of pay-per-view TV channels;
- Transporting luggage outside the hotel or B&B;
- Transport between a railway station/airport and the hotel or B&B.

The various costs must be itemized separately by VAT rate on the hotel invoice.

1. Information required on the invoice

- (1) The full name and address of the business supplying the services and the recipient of the services;
- (2) A consecutive and non-recurring serial number for the invoice;
- (3) The tax number or VAT ID of the hotel operator;
- (4) The invoice date;
- (5) The date of other services or items supplied;
- (6) The scope and nature of other services/quantity and nature of the items supplied;
- (7) The amount charged for the items supplied or other services, broken down by VAT rates and individual VAT exemptions;
- (8) The applicable VAT rate and the amount of VAT applicable to the amount charged or, if applicable, a note on the VAT exemption.

HOLGER RAASCH

STEUERBERATER

Mandanten-Info-Merkblatt

Hotel Invoices

Verifying invoice information – Ensuring correct input tax deduction

Example:

Anytown Hotel – Any Street 1 – 12345 Anytown			(1)
Invoice			
Sample & Model OHG – Model Lane 1 – 56789 Modeltown			(1)
Invoice no.: 1-123456	VAT ID: DE123456789		(2/3)
Invoice date: 9 June 2017	Arrival: 7 June 2017	Departure: 9 June 2017	(4/5)
Service	VAT rate	Unit price	Amount
2 nights, single room	7 %	€95,00	€190,00 (6)
2 x breakfast	19 %	€25,00	€50,00
20 phone units	19 %	€0,15	€3,00
Net total			€243,00 (7/8)
VAT @ 19%			€10,07
VAT @ 7%			€13,30
Invoice total			€266,37

2. Special rules for small invoice totals

The following information is sufficient if the invoice total does not exceed €250 (incl. VAT):

- The full name and address of the business supplying the services;
- The invoice date;
- The quantity and nature of the items supplied or the scope and nature of other services;
- The gross amount; and
- The applicable VAT rate or information to which a VAT exemption applies accordingly.

HOLGER RAASCH

STEUERBERATER

Mandanten-Info-Merkblatt

Hotel Invoices

Verifying invoice information – Ensuring correct input tax deduction

3. Simplification rules

Simplifications are permitted for flat-rate or all-inclusive prices. Services that are subject to 19% VAT and that are contained in the flat-rate price can be combined into a single compound item in the invoice (e.g. “business package” or “flat-rate service charge”).

The proportion attributable to these costs can be claimed at the rate of 20% of the flat-rate price and a VAT rate of 19%. However, apart from breakfast, this compound item may not contain other subsistence costs such as full board or breakfast and evening meal, or minibar costs, fitness or spa costs, or pay-per-view TV charges.

Example:

Invoice details as shown above			
Service	VAT rate	Unit price	Amount
2 nights, single room	7 %	€95,00	€190,00 (6)
2 x business packages	19 %	€25,00	€50,00
Includes: breakfast, internet, phone, cleaning of clothes or shoes, transfer and transport of persons or luggage outside the hotel, use of gym, parking charges for hotel garage			
Net total			€240,00 (7/8)
VAT @ 19%			€9,50
VAT @ 7%			€13,30
Invoice total			€262,80

The simplification rule described above can also be applied to small invoice totals:

The flat-rate price is €130 gross,

20 % of €130 = €26, 19 % VAT on €26 = €4,15

80 % of €130 = €104, 7 % VAT on €104 = €6,80

HOLGER RAASCH

STEUERBERATER

Mandanten-Info-Merkblatt

Hotel Invoices

Verifying invoice information – Ensuring correct input tax deduction

This could appear as follows on the hotel invoice:

1 night incl. business package:	€130,00,
19% VAT included:	€4,15,
7% VAT included:	€6,80.

© 2017 Alle Rechte, insbesondere das Verlagsrecht, allein beim Herausgeber DATEV eG, 90329 Nürnberg (Verlag).

Die Inhalte wurden mit größter Sorgfalt erstellt, erheben keinen Anspruch auf eine vollständige Darstellung und ersetzen nicht die Prüfung und Beratung im Einzelfall.

Die enthaltenen Beiträge und Abbildungen sind urheberrechtlich geschützt. Mit Ausnahme der gesetzlich oder vertraglich zugelassenen Fälle ist eine Verwertung ohne Einwilligung der DATEV eG unzulässig.

Eine Weitergabe an Dritte ist nicht erlaubt. Aus urheberrechtlichen Gründen ist eine Veröffentlichung z. B. in sozialen Netzwerken oder auf Internet-Homepages nicht gestattet.

Im Übrigen gelten die Geschäftsbedingungen der DATEV.

Angaben ohne Gewähr

Bild: © Brian Jackson/fotolia.com

Stand: August 2017

E-Mail: literatur@service.datev.de