



Statutes on the levying of a spa tax in the municipality of Ostseebad Binz (spa tax statutes)

On the basis of § 5 of the Municipal Constitution for the State of Mecklenburg-Western Pomerania (Kommunalverfassung - KV M-V) of 13 July 2011 (GVOBl. M-V p. 777) and §§ 1, 2, 11 and 17 of the Municipal Charges Act of the State of Mecklenburg-Western Pomerania in the version of the announcement of 12 April 2005 (GVOBl. M-V p. 146), as amended by the First Act Amending the Municipal Tax Act of 14 July 2016 (GVOBl. M-V p. 584), the following statutes on the levying of a spa tax in the municipality of Ostseebad Binz shall be enacted following the adoption of a resolution by the municipal council on 10 December 2020:

Table of contents

- § 1 Object of the levy
- § 2 Survey period and survey area
- § 3 Persons subject to spa tax
- § 4 Exemption and partial exemption from the spa tax
- § 5 Decree
- § 6 Incurrence of the spa tax liability, due date, guest card, day guest card, form of collection and settlement of the spa tax
- § 7 Holders of their own accommodation
- § 8 Height of the spa tax
- § 9 Repayment of spa tax
- § 10 Duties and liability of the accommodation providers
- § 11 Data processing and use of data
- § 12 Administrative offences
- § 13 Entry into force and expiry



§ 1 Object of the levy

- (1) The spa tax is levied in return for the opportunity to use spa and recreational facilities (including the beach). The spa tax is payable irrespective of whether and to what extent these facilities are used.
- (2) The spa tax is used to cover the expenses for the production, acquisition, expansion, improvement, renewal, administration and maintenance of the public facilities provided for spa and recreation purposes.
- (3) The levying of fees and charges for the use of public facilities on the basis of separate regulations shall remain unaffected.

For the use of special public facilities or generally accessible events, fees or special charges may be levied in addition to the spa tax.

§ 2 Survey period and survey area

- (1) The spa tax is levied throughout the year.

The survey period is not differentiated into low season and high season.
- (2) The spa tax is levied in the area of the municipality of Ostseebad Binz.

§ 3 Persons subject to spa tax

- (1) All persons who stay in the collection area without having their usual place of residence there and who are offered the opportunity to use the public facilities provided for spa and recreation purposes and to participate in events are liable to pay spa tax.
- (2) Day visitors who stay in the survey area without staying overnight shall also be subject to the levy insofar as they actually use the public facilities provided for spa and recreation purposes or participate in events.



(3) It is irrelevant whether the stay is taken in a hotel, boarding house, holiday flat, holiday home or private accommodation, caravan or motor home, watercraft, tent or comparable accommodation.

(4) Owners or occupiers of residential accommodation and their family members are also liable to pay the levy if and insofar as they use the residential accommodation predominantly for recreational purposes. There shall be no obligation to pay the levy if the aforementioned persons can prove that they do not use their residential accommodation themselves for recreational purposes at any time during the year.

Family members within the meaning of this regulation are the spouse and minor children of the owner of the residential accommodation. Residential opportunities within the meaning of this regulation are residential houses, holiday homes, flats, summer houses, weekend houses, but also residential arbours in accordance with § 20 a no. 8 of the Federal Allotment Garden Act, for which permanent use is possible.

(5) Persons liable to pay spa tax in the sense of the above paragraphs are furthermore owners and keepers of dogs, provided that their dog accompanies them in the municipality of Ostseebad Binz.

(6) The following persons are not considered non-residents and are therefore not subject to the spa tax:

1. residents of the municipality of Ostseebad Binz;
2. persons who are in an educational, employment or service relationship in the municipality of Ostseebad Binz or who pursue a trade approved by the trade office, as well as persons who temporarily stay in the municipality of Ostseebad Binz in the exercise of their profession in the survey area (for example business trips), insofar as the stay is entirely or at least largely for professional reasons.



§ 4 Exemption and partial exemption from the spa tax

Exempt from the spa tax are:

1. children up to the age of 3 (3rd birthday - 1 day);
2. persons with a degree of disability of 100 on presentation of the ID card;
3. Keepers and owners of assistance dogs, i.e. guide dogs for the blind, medical signal dogs, disabled assistance dogs, for the payment of the levy for the aforementioned dogs, if the entitlement to take an assistance dog is proven in the identity card of a severely disabled person carrying a dog.

§ 5 Decree

In individual cases, the spa tax may be waived in whole or in part if its collection would mean particular social or undue hardship for the person liable to pay the tax according to the situation of the individual case. Further details are regulated in the service instruction on deferral, deferral and waiver of claims of the municipality of Ostseebad Binz.

§ 6 Incurrence of the spa tax obligation, due date, guest card, day guest card

Form of collection and settlement of the spa tax

- (1) The spa tax obligation arises upon arrival in the collection area and ends on the day of departure.
- (2) The spa tax is due upon completion of the registration form on the day of arrival.
- (3) An analogue or digital guest card or annual guest card is issued as proof of payment of the spa tax.
- (4) The spa tax is a debt to be paid to the accommodation provider when purchasing the guest card. The accommodation providers must fulfil their obligation to the Eigenbetrieb Kurverwaltung Ostseebad Binz.



- (5) Persons liable to pay the visitor's tax who do not take up accommodation in the collection area (day guests) must pay their tax upon arrival in the collection area by purchasing a day guest card at the Ostseebad Binz spa administration or at a location commissioned by it or at the guest card machines set up.

§ 7 Own accommodation holders

- (1) Owners of their own residences and their family members within the meaning of § 3 Para. 4 are obliged to pay a flat-rate annual spa tax, which is based on the amount of the tax for the annual guest card in accordance with § 8 Para. 3.

If a residential accommodation is acquired or completed for the first time after 30 September of a year, the obligation to pay an annual spa tax exists for the first time for the year following the acquisition or first completion.

- (2) The annual spa tax obligation for owners of their own accommodation arises at the beginning of the calendar year, is levied through a notice of summons from the spa administration Ostseebad Binz and is due one month after its announcement.
- (3) Owners of their own accommodation within the meaning of § 3 Para. 4 who make their accommodation available to other relatives, acquaintances or third parties are accommodation providers within the meaning of § 10 of these Statutes.

§ 8 Amount of the spa tax

- (1) The spa tax is per person liable for the spa tax and day of stay: **EUR 2.80**

The day of arrival and departure are calculated as one day of stay.

- (2) The person liable to pay the tax may purchase an annual guest card in accordance with paragraph 3 instead of the spa tax calculated per day.

- (3) The annual spa tax per person and calendar year amounts to **EUR 84.00**

The annual spa tax is calculated on the basis of 30 days of stay.



- (4) The spa tax for day guests (§ 3 Para. 2) amounts to **EUR 2.80**
- (5) For dogs brought along, the owner or keeper must pay a fee per day of stay all year round in the amount of **EUR 1.00**
to be paid. A guest card/dog is issued as proof of payment.
The annual residence tax is calculated after 30 days of stay and amounts to **EUR 30.00**
and can be purchased instead of the levy calculated by days, regardless of the length of stay.
- (6) The spa tax rates include the legally valid value added tax.
- (7) For lost spa/guest cards (with the exception of day guest cards) whose registration certificate is available, corresponding replacement documents will be issued exclusively by the Binz spa administration - for an administrative fee of EUR 3.30 per spa/guest card.
- (8) Persons liable for the tax who are found by the inspectors of the municipality of Ostseebad Binz without a valid day visitor's card (day visitor's card) when using the public facilities provided for spa and recreation purposes or generally accessible events in the tax area shall pay an administrative fee of **EUR 7.00**

§ 9 Repayment of spa tax

- (1) In the event of premature termination of the intended stay, the overpaid spa tax calculated per day will be refunded upon request.
- (2) Repayment shall only be made to the person liable for the spa tax or the holder of the guest card against return of the guest card and certification by the accommodation provider of the early departure of the person liable for the spa tax.
- (3) The right to reimbursement expires 14 days after departure.



§ 10 Duties and liability of the accommodation providers

- (1) Anyone who accommodates persons or provides them with living space for recreational purposes shall be deemed to be an accommodation provider within the meaning of these Statutes. Sentence 1 shall apply mutatis mutandis to anyone who provides sites for the erection of tents, caravans, mobile homes and comparable accommodation facilities as well as the managers of homes (e.g. youth hostels, guest houses and the like).
- (2) The Ostseebad Binz spa administration issues special registration forms (not for day guest cards). These registration forms must contain the following information in accordance with § 27 Para. 2 and 3 of the State Registration Act M-V (LMG M-V):
- the day of arrival and the day of expected departure,
 - the surname,
 - first name (given name),
 - date of birth,
 - nationality,
 - home address,
 - the place of accommodation,
 - the names and dates of birth of all accompanying persons.

The accommodation provider is obliged to use these special registration forms. Alternatively, the accommodation provider can use an electronic registration system authorised by the Ostseebad Binz spa administration instead of the special forms after prior registration. The accommodation provider will receive the individual access data and the corresponding forms for using the electronic registration system from the Ostseebad Binz spa administration.

- (3) Every accommodation provider is obliged,
- 1.to work towards ensuring that the guest fulfils his or her obligations under registration law on the day of arrival in accordance with § 26 Para. 2 LMG M-V;



2. either to provide and use the special registration forms for places of accommodation provided by the Ostseebad Binz spa administration in accordance with section 27 of the Landesmeldegesetz M-V (LMG M-V - State Registration Act) or to use the electronic registration system; if the electronic registration system is used, the electronic registration form and the guest card must be printed out;
3. to keep the manually or electronically produced registration forms, arranged by month, in accordance with § 27 Para. 4 LMG M-V until the end of the calendar year following the day of arrival and to keep them available for inspection by the Ostseebad Binz spa administration and the local registration authorities;
4. collect the spa tax for the entire intended period of stay from the guests on the day of arrival and hand over the manually or electronically completed guest cards to you;
5. on the 5th day of each month for the previous month to the Ostseebad Binz spa administration.
 - forward an execution of the special registration forms; in the case of the use of the electronic registration system, the transmission to the spa administration shall be made electronically, and
 - pay the spa tax in cash; in justified exceptional cases, the spa administration Ostseebad Binz allows the payment of the spa tax in cash upon request;
6. keep a guest register in which all persons are entered on the day of arrival. The entry in the guest register shall contain.
 - Name
 - First name (call name)
 - Year of birth
 - Home address
 - Date of arrival and departure
 - Number of the issued guest card;



7. to submit the guest register immediately upon request of the spa administration Ostseebad Binz;
 8. to provide the spa administration Ostseebad Binz with truthful information to the best of their knowledge and belief, which is of importance for the collection and assessment of the spa tax;
 9. to display the currently valid statutes of the municipality of Ostseebad Binz on the levying of a spa tax in a suitable place for the guests and to provide information to the guests on questions concerning the payment of the spa tax.
-
- (4) Tour operators shall be treated in the same way as accommodation providers if the spa tax is included in the fee that the tour participants have to pay to the tour operators.
 - (5) The accommodation providers are not entitled to grant exemptions or reductions from the spa tax or benefits within the meaning of these statutes without the consent of the Ostseebad Binz spa administration.
-
- (6) Upon request, the accommodation provider receives combined registration forms/guest card forms from the Ostseebad Binz spa administration, the receipt of which he/she confirms with his/her signature. The used first pages of the form) are to be returned by the accommodation provider by the 5th day of each month for the previous month.
 - (7) If the person liable for the spa tax refuses to pay the spa tax, the accommodation provider or the person obliged to collect the tax must inform the Ostseebad Binz spa administration immediately. The name and address of the person liable for the tax must be stated.
-
- (8) The persons liable for the spa tax and the accommodation provider are jointly and severally liable for the tax debt. The accommodation provider is liable for the timely and complete collection and payment of the spa tax.



§ 11 Data processing and use of data

- (1) The Ostseebad Binz spa administration is authorised, on the basis of
- (a) details of the persons liable to pay the levy or of those persons who are exempt from the obligation to pay the levy; and
 - b) to keep and process a register with the data required for the levy in the sense of these statutes according to the information received after their own investigations in accordance with para. 2. The guest data shall be stored electronically at the Ostseebad Binz spa administration.

- (2) In order to identify those liable to pay the tax and to determine the tax within the framework of the assessment in accordance with these Statutes, the spa administration Ostseebad Binz is authorised to use personal data from the following documents in order to carry out the collection of the spa tax, insofar as they are necessary for the fulfilment of tasks in accordance with these Statutes:

- information from the population register;
- special registration certificate for lodging establishments according to § 27 Landesmeldegesetz M-V (LMG M-V);
- guest register of landlords;
- data from the assessment of the tourist tax.

The Ostseebad Binz spa administration is also authorised to collect personal and property-related data from the Stralsund tax office, the land registry office of the Stralsund district court, the land registry office of the district of Vorpommern-Rügen and the offices of the Ostseebad Binz municipal administration in accordance with the M-V state data protection law and the DSGVO. The spa administration may obtain this data from the corresponding offices.

- (3) The data may only be used by the Ostseebad Binz spa administration for internal levy monitoring and for the purpose of levy collection in accordance with these statutes and must be deleted after 15 months.



§ 12 Administrative offences

- (1) An administrative offence within the meaning of Article 17 (2) no. 2 KAG M-V shall be committed by anyone who wilfully or negligently contravenes
- of the spa tax liability incurred pursuant to § 6 fails to pay the spa tax;
 - § 90 of the German Fiscal Code (AO) in conjunction with § 12 Para. 1 KAG M-V fails to comply with its obligation to cooperate;
 - § 10 Para. 3 No. 1 does not ensure that the guest fulfils his/her obligations under registration law in accordance with § 26 Para. 2 Landesmeldegesetz M-V;
 - § 10 para. 3 no. 2 does not provide the special registration forms for accommodation establishments, unless he/she uses the electronic registration system;
 - § 10 para. 3 no. 3 does not keep the special registration certificates in accordance with the provisions of the State Registration Act M-V;
 - § 10 para. 3 no. 3 does not keep the special registration certificates available for inspection by the local competent registration authority;
 - § 10 Para. 3 No. 4 does not collect the spa tax from the guests for the entire intended period of stay on the day of arrival;
 - § 10 para. 3 no. 4 does not hand out guest cards to the guests;
 - § 10 Para. 3 No. 5 does not pay the spa tax to the Ostseebad Binz spa administration by the fifth day of each month at the latest for the previous month;
 - § 10 para. 3 no. 5 does not forward the execution of the special registration forms to the spa administration Ostseebad Binz;
 - § 10 Para. 3 No. 5 does not pay the spa tax in cash, unless the payment of the spa tax in cash has been permitted;
 - § 10 para. 3 no. 6 does not keep a guest register;
 - § 10 para. 3 no. 7 fails to submit the guest register upon request;
 - § 93 AO in conjunction with § 12 para. 1 KAG M-V and § 10 para. 3 no. 8 of these Statutes fails to comply with its duty to provide information;



- § 10 para. 3 no. 9 does not display the currently valid statutes of the municipality of Ostseebad Binz on the levying of a spa tax in a suitable place for the guests;

- § 10 Para. 5 without the consent of the Ostseebad Binz spa administration grants exemptions or reductions from the spa tax or benefits within the meaning of these statutes;

- § 10 par. 6 does not return the forms or does not return them in time;

- § 10 para. 7 of the Kurverwaltung Ostseebad Binz does not provide the names and addresses of the persons liable to pay the tax.

(2) The administrative offence may be punished by a fine of up to EUR 5,000.

(3) The mayor of the municipality of Ostseebad Binz shall be the administrative authority for the prosecution and punishment of administrative offences pursuant to paragraph 1.

§ 13 Entry into force and expiry

The statutes on the levying of a spa tax in the municipality of Ostseebad Binz shall come into force on 01.01.2021. At the same time, the statutes on the levying of a spa tax in the municipality of Ostseebad Binz (spa tax statutes) with resolution of 26.08.2019 in the version of the first amendment statutes with resolution of 03.07.2020 shall expire.