

Account No.

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Mr./Ms./Comp..

The original is to be sent to the office stated here!

(Academic degree, first name, surname,
Residential address, postcode, province,
Telephone number, E-Mail address)

Tax Declaration for Secondary Residences 200

Please pay attention to the marked explanations when filling in the form!
Kindly contact the town council (Gemeindeamt), if you have any questions.

I. Address of the secondary residence located in the town/village

(Street, house number, floor number, flat/door number, postcode)



Explanation:

Kindly enter here the exact address of the accommodation, which you can use as a secondary residence. In order to refer to the accommodation exactly, not only the address and the house number are of importance but also - where applicable - floor/flat and door numbers as well as the postcode.

In the meaning of the law, the term "accommodation" means all inhabitable rooms, including houses.

Accommodation is regarded as inhabitable providing and in particular if the internal building construction can be used as living accommodation. Accommodation is not regarded as inhabitable, if e.g. it is being (completely) renovated or if it is not inhabitable due to a defective water pipe. The accommodation need not be suitable as living accommodation in winter, and is also regarded as inhabitable, if it cannot be reached by means of a motorized vehicle due to bad weather.

II. Type of tax declaration:

Tax declaration for the whole year

Tax declaration for the period from _____ to _____
(day, month, year) (day, month, year)



Explanation:

A tax declaration must be submitted for the whole year:

- if the accommodation being used as a secondary residence has already been in your ownership since the 1st January of the year for which the tax declaration is submitted, and if it remains in your ownership for the duration of the whole year.
- if you have rented accommodation for a long period (for at least one year), and you can use it as a secondary residence the whole year.

If these prerequisites are not fulfilled, the tax declaration has to be submitted for the period for which you can use the accommodation as a secondary residence. Whereby, decisive is if the accommodation is inhabitable and can be legally occupied by you. Any personal circumstances why you were not able to utilize the accommodation, i.e. for occupational or health reasons are insignificant for the possibility of inhabiting the accommodation.

III. The legal basis for utilization

I am / We are*

(* cross out where inapplicable)

- Sole-owner**
- Co-owner**
- Tenant**

of the secondary residence (of the accommodation in accordance with section I).

For co-ownership: Name und address of further co-owners

(first name, surname, residential address, postcode, town/village, province):

For rented property: Name und address of the landlord

(first name, surname, residential address, postcode, town/village, province):



Explanation:

Kindly indicate whether you are the sole-owner, a co-owner or a tenant of the accommodation. If you are a co-owner of the accommodation, kindly enter as indicated the names and addresses of the other owners. **If you are a co-owner of accommodation, and if the real right for the exclusive use of the accommodation has been transferred to another co-owner, you are kindly requested to pass the tax declaration on to that person!**





If you are renting the accommodation stated, kindly give the name and the exact address of the landlord as indicated.

IV. Calculation of the amount of tax:



Explanation:

The amount of tax per month is calculated based on the inhabitable living area of the accommodation, according to the tax rate laid down for the size classification of the accommodation taking any possible deductions into account. The amount of monthly tax calculated in this way is then multiplied by the number of months in which inhabitation was possible.

1. Amount of tax per month	
Inhabitable area of the accommodation according to section I	in m²
 <p><u>Explanation:</u> The whole floor area of the accommodation is regarded as living space including loggias and conservatories minus the thickness of the walls and the space created by breaking through the walls (recesses). When deducting the thickness of the walls, the net floor area is to be taken into consideration, and for buildings with plastered or panelled walls the calculated floor area taken from measurements of the plan (shell construction measurements) reduced by 2 percent. Rooms located in a cellar or a loft, providing they are uninhabitable in regards to their location, physical construction, room height and rebuilding possibility. Stairs, balconies terraces and rooms equipped for agricultural purposes in connection with accommodation are not to be taken into consideration in the calculation of usable living area.</p>	
<p>The monthly tax rate on the size classification of the accommodation:</p> <p><input type="checkbox"/> for accommodation with a usable living area of up to 30m² ... Euros</p> <p><input type="checkbox"/> for accommodation with a usable living area of more than 30m² up to 60m² ... Euros</p> <p><input type="checkbox"/> for accommodation with a usable living area of more than 60m² up to 90m² ... Euros</p> <p><input type="checkbox"/> for accommodation with a usable living area of more than 90m² ... Euros</p>	
 <p><u>Explanation:</u> The amount of tax to be paid depends on the size of your accommodation. Please indicate above the amount of tax according to the size classification of the accommodation.</p>	
<p>Deductions from the monthly tax rate:</p> <p><input type="checkbox"/> There is no central heating and/or no electric power supply and/or no water supply in the accommodation.</p>	- 10 %
 <p><u>Explanation:</u> If accommodation does not have one, does not have several or does not have any of the facilities mentioned, then the monthly tax rate is reduced by ten percent (10%).</p>	
<p>Reassessed monthly tax rate: (monthly tax rate according to the size classification minus deductions for infrastructure not available)</p>	in Euros
 <p><u>Explanation:</u> If you are entitled to a deduction of 10 percent of the tax rate, you can simply calculate the reassessed tax rate by multiplying the amount of tax applicable for the size classification of the accommodation by 9 then dividing it by 10.</p>	
2. Duration of possible inhabitation of the accommodation	Months of inhabitation
<input type="checkbox"/> It was possible to occupy the accommodation as a secondary residence during the whole year (in the case of an annual declaration).	12
<input type="checkbox"/> The possibility of inhabitation existed from _____ until _____. <div style="text-align: center;"> <small>(day, month, year) (day, month, year)</small> </div> <p>Therefore the duration of the whole possibility of inhabitation amounts in months to:</p>	



Explanation:

The inhabitation possibility depends on the one hand on the type (structure) of accommodation, and on the other hand on the legal or actual possibility of disposal. You will find a more exact explanation in the explanatory notes in section I.

The accommodation is regarded as usable for the whole month even though the possibility of inhabitation existed for only a few days of the month.

V. Total amount of tax for the year:

(reassessed monthly tax rate multiplied by the number of months of possible inhabitation)

in Euros



Due date and method for payment of tax

In the case of your liability to pay tax for the whole year or until the end of the year.

If the possibility of inhabitation exists/existed during the whole year (kindly observe the explanations on the possibility of inhabitation mentioned above) or until the end of December of the year, then the tax is due in each case on 1st December of each year, and is to be assessed by 15th December and paid to the town council. If, accommodation can be utilized as a secondary residence until the end of the year, then the deadlines are also valid for both the submission of the tax declaration and the payment of tax.

In the case of your liability to pay tax ending before expiration of the year.

If your liability to pay tax ends before expiration of the calendar year (perhaps because the letting contract for the accommodation was terminated or the accommodation was sold), the tax is due on the first of the second following month and is to be paid by 15th of the same month.

If the possibility of inhabitation of accommodation ends on 31st May, then the tax is due on 1st July, and is to be assessed with the enclosed tax declaration by 15th July and paid to the town council.

You are kindly asked to adhere to these deadlines otherwise you will be requested to pay an extra charge for delay and a penalty for default.



Tax debtor and liability

The tax debtor is the owner of the accommodation who can utilize it himself as a secondary residence or hand it over gratuitously to a third party for the same purpose. If the accommodation is in the possession of several persons, then the tax can be prescribed by the tax authority to any of the co-owners. If the exclusive, registered right of usufruct is conceded to one of the co-owners, then the tax cannot be prescribed to the other co-owners.

If the accommodation is rented for use as a secondary residence for longer than one year, then the tax debt is devolved on the tenant. In this case, the owner accepts liability for the last preceding calendar year. Liability does not devolve on the owner for any accommodation rented for more than one year, if, within one month after the commencement of these circumstances, he makes known and provides evidence to the town council of the beginning and of the end of the letting period of the accommodation.

I (we) affirm to have given the above details truthfully and completely.

Place

Date

Signature