



**ROTTERDAM LOGIES TAX RETURN FORM**

Logies tax has to be paid within one month of the end of a quarter. You must first file a return. After you have filed your return you will receive an assessment notice to pay the tax.

You can use this form to file your return.

The undersigned: .....

Citizen Service Number / Chamber of Commerce number: .....

owner / lessee / operator of the hotel, bed and breakfast establishment, guest house, holiday accommodation, mobile camping accommodation or the room/apartment let in a non-professional or commercial capacity at address:

street and house number:.....

postal code:.....

town/city:.....

email:.....

The name of the hotel, bed and breakfast establishment, guest house, holiday accommodation, mobile camping accommodation or the room/apartment let in a non-professional or commercial capacity is:

.....

is hereby filing a tax return for the period:

from date..... to date.....

declares that during the period to which this return relates, (A) .....persons were provided with overnight stays, with a total turnover from the basic price for overnight stays of (B): €.....meaning that with regard to the respective period to which this return relates, the logies tax due is:  $B \times 6.5\% = \text{€} \dots\dots\dots$

This form has been truthfully completed and signed,

town/city: .....

date:.....

signature:.....

There are two options for filing your tax return:

- 1) scan and email this form to: [Logiesbelastingdv@rotterdam.nl](mailto:Logiesbelastingdv@rotterdam.nl)
- 2) mail this form to: Gemeente Rotterdam, Belastingen, Afdeling Aanslagregeling  
Postbus 924  
3000 AX Rotterdam

## ROTTERDAM LOGIES TAX INSTRUCTION LEAFLET

### Basic price of overnight stays

You are filing a tax return regarding the sum of the basic price of overnight stays per quarter. The basic price for overnight stays is the price you are charging for the overnight stay.

### Do not itemize the costs for overnight stays

You are not allowed to itemize the costs involved in the overnight stay for the logies tax. This means that you cannot take the costs of the bed linen, cleaning, depreciation of furniture, mediation costs for travel agencies (commission costs) etc. from the price for overnight stays to calculate the logies tax. Any discounts granted on the price for overnight stays may be deducted.

### Do not include additional costs

The following costs are not part of the overnight stay and will therefore not be included when calculating the logies tax:

- using room service;
- using items from the fridge in the room;
- use of hotel facilities (i.e. sauna, renting films, fitness, internet);
- breakfast, lunch, dinner;
- other provisions of service unrelated to the overnight stay.

### Obligations

In accordance with the relevant provisions in Section 8 of the Dutch State Taxes Act (Algemene wet inzake rijksbelastingen), applicable to the levy of municipal taxes as stipulated in Section 231 of the Dutch Municipalities Act (Gemeentewet), you as provider of overnight accommodation will file your return by:

- a. completing the data required in the invitation clearly, positively and without reservation (in a manner determined by ministerial regulation), signing it and handing it in or sending it, and
- b. handing in or sending the documents or other data carriers, or their contents, required in the invitation (in a manner determined by ministerial regulation).

### Time of return and payment

In accordance with the logies tax by-law you are required to submit a return for a quarter within one month of the end of that quarter. For example, you will submit a return for the 1st quarter of the year (January, February and March) in the month of April.

You can file the return digitally by scanning the form and emailing the scanned image of the form to the following address: [logiesbelastingdv@rotterdam.nl](mailto:logiesbelastingdv@rotterdam.nl). You can also send the form by mail to:

Gemeente Rotterdam, Belastingen, Afd. Aanslagregeling, Postbus 924, 3000 AX Rotterdam. You will then be sent an assessment notice. This notice will inform you how to pay the taxes.

### Default penalty if you fail to file a return and provide payment

Under the relevant provisions in Section 67c of the Dutch State Taxes Act (Algemene wet inzake rijksbelastingen) a default penalty of a maximum of €4,920 per default can be imposed if a taxable provider of overnight accommodation does not submit a return or pay logies tax, does not file a return or pay logies tax in full or does not file a return or pay logies tax within the set period as determined in the tax by-law or by tax legislation.

### Penalty if you do not make payment (in time)

Under the relevant provisions in Section 67c of the Dutch State Taxes Act (Algemene wet inzake rijksbelastingen) a penalty can be imposed of, at the most, 100 percent of the amount that has not been paid or has not been paid in time, if, due to an intentional act or gross negligence, the tax payable on the return has not been paid, has only partly been paid, or has not been paid within the set period determined by the tax by-law or tax legislation.