

Hotel Invoices

Verifying invoice information – Ensuring correct input tax deduction

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 5%. 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 16% 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.

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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 July 2020	Arrival: 7 July 2020	Departure: 9 July 2020	(4/5)
Service	VAT rate	Unit price	Amount
2 nights, single room	5 %	€95.00	€190.00 (6)
2 x breakfast	16 %	€25.00	€50.00
20 phone units	16 %	€0.15	€3.00
Net total			€243,00 (7/8)
VAT @ 16 %			€8.48
VAT @ 5 %			€9.50
Invoice total			€260.98

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.

3. Simplification rules

Simplifications are permitted for flat-rate or all-inclusive prices. Services that are subject to 16% 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 16%. 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	5 %	€95.00	€190.00 (6)
2 x business packages	16 %	€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 @ 16%			€8.00
VAT @ 5%			€9.50
Invoice total			€257.50

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

The flat-rate price is €130 gross,

20 % of €130 = €26, 16 % VAT on €26 = €3.58

80 % of €130 = €104, 5 % VAT on €104 = €7.78

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This could appear as follows on the hotel invoice:

1 night incl. business package:	€130.00
16% VAT included:	€3.58
5% VAT included:	€7.78

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Stand: Juli 2020

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