



7. **5 Statutes on the levying of a guest contribution for the island municipality of Juist (Guest Contribution Statutes)**

Statutes on the levying of a guest contribution for the island municipality of Juist (Guest Contribution Statute) from 06 December 2022

Based on §§ 10, 58 and 111 of the Lower Saxony Municipal Constitution Act (NKomVG) in the version of December 17, 2010 (Nds. GVBl. p. 576), last amended by Article 2 of the Act of 22. September 2022 (Nds. GVBl. p. 588) as well as §§ 2 and 10 of the Lower Saxony Local Tax Act (NKAG) in the version of the announcement of 20 April 2017 (Nds. GVBl. p. 121), last amended by Article 4 of the Act of 22 September 2022 (Nds. GVBl. p. 589), the Council of the island municipality of Juist has decided in its meeting on 06 December 2022 the following statute on the levying of a guest contribution for the island municipality of Juist.

§ 1 Purpose of the survey

- (1) The island municipality of Juist is recognized by the state as a North Sea spa. In order to cover the expenses for the production, acquisition, expansion, improvement, renewal, operation, maintenance and administration of the facilities serving tourism (tourism facilities) as well as for the events held for the purpose of tourism, it levies a guest contribution in accordance with these statutes, insofar as the expenses are not covered by tourism contributions or in another way. The guest contribution is to be paid regardless of whether and to what extent the facilities are used. The levying of fees and charges for the use of public facilities in accordance with special regulations remains unaffected.
- (2) Expenses within the meaning of paragraph 1 include in particular costs incurred by the island municipality of Juist for:
 1. Adventure pool with sauna and gym
 2. House of the spa guest
 3. Island Museum
 4. Töwerland Concerts
 5. Spa gardens
 6. Loogster Huus
 7. Beach/Promenade
 8. TöwerVital (spa department)
 9. Events
 10. Pier
- (3) In 2020, the total expenditure under paragraph 1 is to be covered as follows:
 - 66.5% by guest contributions,
 - at 1.9% through tourism contributions,
 - 22.3% from other funds,
 - at 2.4% by cost share of the municipality (share of the general public),
 - at 6.9% through municipal share for non-contributory and reduced-contribution guests.

In determining the guest contribution, a portion of the expense corresponding to the special advantage of the municipality in the amount of 2.4% shall be excluded. Third-party grants are to be used first to cover this contribution, unless the grantor has stipulated otherwise.

§ 2 Persons liable to pay contributions

All persons who stay in the area recognized as a health resort (survey area) without having their sole residence or a main residence within the meaning of the Lower Saxony Registration Act as amended from time to time and who are offered the opportunity to use the tourism facilities and to participate in the events held for the purpose of tourism are liable to pay guest fees. The possibility exists regardless of whether and when the facilities are used.

§ 3 Beginning and end of the obligation to pay contributions; incurrence of the liability to pay contributions

- (1) The guest contribution obligation begins with the arrival in the collection area and ends with the day of departure.
- (2) The guest fee debt arises at the time of taking possession of the accommodation according to the number of nights booked, for additional nights with each additional booking, otherwise with each additional night actually taken place.

§ 4 Contribution scale and rate

- (1) The guest fee is calculated according to the duration of the stay. The length of stay is calculated according to the number of nights, except for day visits.
- (2) The amount of the respectively valid guest contribution rate is determined in the Annex to the Guest Contribution Statutes, which is an integral part of these Statutes.
- (3) The main and off-season periods are decisive for the calculation of the guest contribution. The calendar determination of the seasonal periods is made in the annex to the guest fee statutes, which is part of these statutes.
- (4) Upon request, the person liable for the guest contribution may pay an annual guest contribution instead of the guest contribution calculated according to overnight stays, which entitles the person to stay for the entire year. The annual guest contribution is calculated on the basis of 30 overnight stays in the main season. The stay does not have to be taken consecutively.

§ 5 Exemptions

- (1) Exempt from the guest fee are:
 1. Children up to and including 5 years,
 2. Relative visits (grandparents, parents, children, grandchildren, siblings and sibling children, daughters and sons-in-law, brothers and sisters-in-law, spouses, civil partners according to the LPartG) of persons who have their main residence in the survey area or who are in an employment or training relationship of a company located in the survey area, if they are admitted to the domestic community without remuneration or reimbursement of costs,
 3. Severely disabled persons who prove a degree of disability of 100%,
 4. Accompanying persons of severely disabled persons who are dependent on assistance according to the official ID with registered mark B or H,
 5. Accompanying persons of children's, youth and adult groups,
1 accompanying person for every 10 group participants up to and including 17 years of age,
1 accompanying person for every 15 group participants aged 18 and over,
 6. Sailors and recreational boaters who call at a port in the survey area for security reasons (e.g. average, storm). This exemption is only valid for the duration of the hazardous situation. The type and duration of the hazardous situation must be proven in detail.
- (2) The conditions for exemption from payment of the guest fee must be proven by the beneficiaries at the time of registration.

§ 6 Partial exemptions

- (1) Children from 6 up to and including 13 years of age are charged a reduced guest fee according to III. of the Annex to the Guest Fee Statutes, which is an integral part of these Statutes.
- (2) Closed groups of pupils, trainees or students up to and including 17 years of age, who are accommodated in youth hostels, school hostels and hostel-like accommodations, are charged a reduced guest fee according to IV. of the Annex to the Guest Fee Statutes, which is an integral part of these Statutes.
- (3) Persons over 6 years of age whose arrival and departure take place on the same calendar day (day guests) are charged with a reduced guest fee according to V. of the annex to the guest fee statutes, which is part of these statutes.
- (4) The requirements for a partial exemption must be claimed at the time of registration.

§ 7 Collection of contributions/due date

- (1) The guest contribution is to be paid by the person liable for the guest contribution to the island municipality of Juist on the day of departure at the latest, unless an advance payment is made or the collection is made by direct debit. Guest fee payers have to provide significant facts for exemption and reduction reasons on request.
- (2) As proof of payment, a guest contribution card/annual guest contribution card is issued in the form of an electronically readable card suitable for cash register devices with a receipt showing the day of arrival as well as the day of the expected departure of the person liable for the guest contribution. The guest contribution cards will be handed out by the island municipality of Juist or the agency commissioned by it upon arrival. The payment of the guest contribution can be made during the stay in the collection area, but must be proven at the latest upon departure with the return of the guest card.
- (3) Every person liable to pay guest fees has to provide the island municipality of Juist with the information required to establish facts relevant to the collection of guest fees (first name and surname, age, family membership, address of the main residence, date of arrival and departure, reasons for exemption (if available)) upon request.
- (4) The annual guest contribution is settled via a personalized annual guest contribution card. This can be done either by a one-time payment of the annual guest contribution or by crediting individual periods of stay paid and booked exclusively on the annual guest contribution card. Evidence of guest fees already paid in the calendar year by submitting payment receipts will not be taken into account. Annual guest fee cards are only issued with a photograph and the first and last name of the person liable for the guest fee. The photo must be provided by the person liable for the guest contribution.
- (5) The guest contribution card/annual guest contribution card is not transferable and must be kept in such a way that misuse by unauthorized persons is excluded. The guest contribution card/annual guest contribution card must be presented to the supervisors upon request when using spa facilities or attending events. In case of misuse, the guest contribution card/annual guest contribution card will be confiscated.
- (6) Whoever does not prove the payment of the guest contribution by presenting the guest contribution card/annual guest contribution card upon departure or does not credibly prove it in any other way, must pay the guest contribution in arrears. If the person liable for the guest contribution cannot prove the actual duration of the stay or cannot credibly prove it, the annual guest contribution will be charged.
- (7) For lost annual guest fee cards or relative cards, a replacement guest card will be issued at a cost of €5.00.
- (8) Arrears of guest fees shall be collected by means of administrative enforcement proceedings. In doing so, the island municipality of Juist can hold on to the guest fee payer and in the case of liability according to § 8 para. 5 of these statutes to the obligated parties according to § 8 para. 1 to 4.

§ 8 Duties of the housing provider and similar persons

- (1) Persons who house other persons in the survey area, provide housing to other persons for temporary use, or provide boat moorings for temporary use shall be required to cooperate in accordance with subsection 2.
- (2) Every accommodation provider is obliged - if the person liable for the guest contribution does not have a valid guest contribution card - to register non-residents liable for the guest contribution with the island municipality of Juist within 24 hours or on the first working day after their arrival in the survey area, stating the day of arrival and departure. The housing provider must also report an extension of stay within 24 hours. In the above cases of the obligation to register and if the cash register system cannot be used to settle the guest contribution, in particular due to a technical defect, the accommodation provider must collect the guest contribution and deliver it to the island municipality of Juist. According to § 10 para. 4 sentence 1 no. 3 NKAG, the operators of campsites and boat moorings are also considered as accommodation providers. All accommodation providers must make a copy of the guest contribution statutes known to their guests by posting them.
- (3) Shipping companies and operators of airlines that transport passengers to the survey area on a business basis, as well as operators of commercial airfields, are authorized and obligated to accept guest contribution payments on behalf of the island municipality of Juist and to pay them to the island municipality of Juist, unless corresponding contracts have been concluded between the respective shipping companies or operators and the island municipality of Juist.
- (4) Insofar as accommodation providers, operators or those otherwise obligated by statute commission third parties with the handling of accommodation, transfer of use or transport, who take over such handling on a commercial basis, these third parties are obligated to fulfill the obligations pursuant to paragraphs 2 and 3 in addition to themselves. The commissioning parties must inform the island municipality of Juist if and which third parties they have commissioned.
- (5) In the cases of paragraphs 1 to 4, the obligated parties are liable for the timely and complete collection and delivery of the guest contribution to the island municipality of Juist.

§ 9 Repayments of guest contributions

In case of premature termination of the stay, the guest fee calculated according to overnight stays and overpaid will be refunded upon request. The refund will be made to the guest card holder or the accommodation provider. The right to reimbursement expires one month after departure.

§ 10 Data processing

- (1) The personal and property-related data required for the determination of those liable to pay the contribution and for the determination, collection and enforcement of the guest contribution in accordance with these Articles of Association shall be collected and processed by the island municipality of Juist in accordance with Article 6 (1) e), (3) of the German Data Protection Regulation (DSGVO), Sections 3 to 6 of the Lower Saxony Data Protection Act and Section 11 NKAG in conjunction with the provisions of the German Fiscal Code referred to therein. The island municipality of Juist may collect and process data from the land registry office and its offices responsible for the registration of residents, construction, regulatory law and finance, insofar as a survey of the person concerned does not lead to the desired result or is not promising. This can also be done by means of an automated retrieval procedure.
- (2) In order to control the processing, technical and organizational data protection and data security measures must be taken in accordance with Chapter 4 of the GDPR, in particular in accordance with Articles 25 and 32 of the GDPR.

§ 11 Administrative Offences

Violations of §§ 7 and 8 of these statutes are administrative offenses pursuant to § 18 Para. 2 No. 2 NKAG. Each administrative offense can be punished with a fine of up to € 10,000.00.

§ 12 Entry into force

These statutes shall enter into force on 01 January 2023. At the same time, the guest contribution statutes of November 14, 2019 shall cease to apply.

Juist, 06 December 2022

Island municipality Juist

The mayor

(Dr. Goerges)

**Annex to the Articles of Association
on the levying of a guest contribution
for the island municipality of Juist
(Guest Contribution Statute)
from 06 December 2022**

I. For the calculation of the guest contribution calculated according to overnight stays is considered:

- High season, the period from 01 April to 31 October and 26 December to 05 January
- low season, the period from 06 January to 31 March and 01 November to 25 December

For an overnight stay between two seasonal periods, the guest fee of the expiring seasonal period applies.

The non-contributory periods (variable) are based on the closure of the adventure pool for maintenance.

II. The guest fee for persons 14 years and older is:

- in high season⁴ ,80 €
- in low season³ ,00 €

III. The reduced guest fee for children from 6 up to and including 13 years of age according to § 6 para. 1 of the guest fee statutes is per day:

- in high season² ,40 €
- in low season¹ ,50 €

IV. The reduced guest fee for closed groups according to § 6 paragraph 2 of the guest fee statutes is per day:

For group members from 14 to 17 years inclusive

- in high season² ,40 €
- in low season¹ ,50 €

For group members from 6 to 13 years inclusive

- in high season¹ ,30 €
- in low season⁰ ,80 €

V. The reduced guest fee for day guests according to § 6 paragraph 3 of the guest fee statutes is per stay:

For day guests from 14 years

- in high season² ,40 €
- in low season¹ ,50 €

For day guests from 6 to 13 years inclusive

- in high season¹ ,30 €
- in low season⁰ ,80 €

VI. The annual guest fee according to § 4 para. 4 of the guest fee statutes is:

- For people over 14 years¹⁴⁴ ,00 €
- For children from 6 to 13 years inclusive⁷² ,00 €