



Location information

May 2016

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Local tax rates

The following tax rates are in force in the City of Munich:

Real estate tax

Anyone who owns land in Germany must pay real estate tax. The amount of tax depends on the value of the land and the buildings erected on it. However, the amount is often calculated not on the basis of the market value of the real estate but on a value that is usually much lower. The effective tax rate depends on the intended use of the real estate and is calculated using a multiplier, which varies from municipality to municipality.

Municipal multiplier in Munich:

Real estate tax A (agriculture and forestry)	535%
Real estate tax B (other property)	535%



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Trade tax

All businesses that have operations in Germany are subject to trade tax. Business operations include independent activities that aim to achieve profits over the long term, and thus also include corporations (incorporated firms) in particular. Independent freelancers such as doctors, architects, lawyers and artists are exempt from the charge.

The tax is calculated on the basis of the operating profit, which is determined based on the company's profit calculated in accordance with the German Income Tax Act (EStG) or the Corporate Income Tax Act (KStG).

Municipal multiplier in Munich:

Trade tax 490%

Source: Budget Statutes of the City of Munich

More information about the German tax system is provided in our location information bulletin "FAQ: Frequently Asked Questions about Munich as a place to do business" (see <http://www.wirtschaft-muenchen.de/publikationen/publikationen.php?op=show&id=226>).

Fiber-optic network

Municipal utility company SWM is investing, together with network operator M-net, an amount of € 250 million to expand Munich's fiber-optic network. Up to now, 32,000 buildings – mainly within the central ringroad (Mittlerer Ring) – have been connected to the fiber optic network. It will gradually be expanded throughout the whole urban area. Self-employed persons and small companies in particular will reap the benefits of one of the fastest and most modern data networks in Europe, which will deliver many times the performance of the current DSL standard.

Since tariffs for corporate customers vary considerably, an exhaustive price list cannot be quoted here. However, the different tariff models for DSL access are listed at http://www.m-net.de/geschaeftskunden/internet/glasfaser_sdsl/tarife.html, where you can also see whether your location is already served by the fiber-optic network.



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Our location information bulletin "Telecommunications and Network Infrastructure in Munich" contains a list of telecoms providers and can be downloaded here:
http://www.wirtschaft-muenchen.de/publikationen/pdfs/telecommunication_e.pdf

Water rates

Water supply per m ³ (plus 7% VAT)	€1.6371
Effluent charge (tax-free)	
Waste water charge per m ³	€1.56
Rain water charge per m ² of property	€1.30

Source: SWM Stadtwerke München (www.swm.de)
Construction Department Sewage Management (www.munich.de)

Municipal heating distribution network, natural gas and electricity

Business partner can chose between a huge range of suppliers for electricity and natural gas with different kind of contracts. One of various online tariff calculators can help to find the optimal price considering the annual consumption of electricity and natural gas.

The Municipal SWM offers different kinds of contracts depending on the quantity of heating, natural gas and electricity needed. Each contract is thus tailored specifically to the requirements of the individual company. Please visit <http://www.swm.de> for more information and for online forms.

Source: SWM Stadtwerke München (www.swm.de)



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Commercial waste

In Munich the Waste Regulation for commercial waste prescribes that commercial waste has to be properly separated.

Furthermore the Waste Regulation requires every enterprise to maintain enough waste containers to enable the public disposal service (Abfallwirtschaftsbetrieb) to collect their waste. The enterprises are required by law to use the services of the public disposal service for their residual waste.

In return the public disposal service offers two different services: the three-bin system for different types of waste, or the collection of residual waste only (see below).

For special waste there is a huge variety of private waste disposal companies in Munich. Most of them specialize in the disposal of particular kinds of waste. Container services, scrap traders and the disposal of food waste or drugs, to mention only a few possible services, are all listed in the yellow pages (www.gelbeseiten.de).

Since tariffs for different kinds of disposal vary considerably, an exhaustive price list cannot be quoted here. However, the different tariff models for the public disposal service (Abfallwirtschaftsbetrieb München) are listed below.

Public disposal service - Abfallwirtschaftsbetrieb München

Capacity of waste bins (in liters)	Price per collection (€)	Fortnightly collection* ¹)	Weekly collection* ¹)
80	€3,24	€87,36	€168,48
120	€4,20	€115,44	€218,40
240	€7,05	€190,32	€366,60
770	€18,30	€499,20	€951,60
1,100	€24,66	€692,64	€1.282,32

*Annual fee, tax-free



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Paper and cardboard

Capacity of waste bins (in liters)	Price per collection (€)	Fortnightly collection* ¹)	Weekly collection* ¹)
120	€0.42	€12.48	€21.84
240	€0.75	€20.28	€39.00
770	€1.92	€53.04	€99.84
1,100	€2.55	€73.32	€132.60

*Annual fee; all prices subject to 19% VAT

Compostable waste

Capacity of waste bins (in liters)	Price per collection (€)	Fortnightly collection* ¹)
120	€2.79	€74.88
240	€4.92	€131.04

*Annual fee; all prices subject to 19% VAT

Three-bin system for different types of waste

(including free capacity for paper, cardboard and compostable waste)

Capacity of waste bins (in liters)	Fortnightly collection* ¹)	Weekly collection* ¹)
80	€120,12	€232,44
120	€156,00	€297,96
240	€260,52	€502,32
770	€692,64	€1.311,96
1,100	€959,40	€1765,92

*Annual fee, tax-free

Contact Info-Center: 089/ 233-96 200



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Container service

Waste is collected in containers belonging either to the customer or to SWM, Munich's utility company. You can decide whether you prefer collection at certain defined intervals or collection on demand. Please forward details of the waste you want to have collected by e-mail to SWM (<http://www.awm-muenchen.de/english/information-in-english.html>). The utility company will contact you immediately. To contact the container service by phone, please call +49 (0)89 233-96200.

	Waste skips	Transport container
Capacity	10 m ³	25-30 m ³
Size (l x h x b)	4m x 2m x 2m	6.5m x 2.5m x 2.5m
Rent	€0,65 per day	€1,66 per day

Residual waste

Kind of waste	Price per 1,000 kg	Price for transport
Gardening waste	€69,02*	Costs depend on distance*
Bulky commercial waste	€120,85	Costs depend on distance
Energy recovery waste (paper, cardboard, glass, metal)	Available on request	

* tax-free

Contact Info-Center: 089/ 233-96 200



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Freimann Waste Disposal Park

Cost per type of waste (€ per ton)	Cost per ton*)
Asbestos cement and mineral fibers (packed in dustproof plastic bags of tensile strength) Prior permission required!	232,42 €
Mineral fibers	€370.00
Night-storage heaters	No costs

*) A capacity of less than 200 kg generally costs €18.00.

Please call +49 (0)89 233-96200 to contact the Freimann Waste Disposal Park.

Source and further information: <http://www.awm-muenchen.de>

This location information has been carefully researched and diligently compiled. Nevertheless, the City of Munich does not accept any liability or give any guarantee for the validity, accuracy and completeness of the information provided. Please direct any questions, comments or suggestions to:
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