

Bundesverband führender Schulfahrtenveranstalter e.V.  
Friedrichstr. 119, 10117 Berlin

Gemeente Amsterdam  
Raadscommissie Financiën en Economische Zaken (FEZ)

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## Statement by the Federal Association of leading school tour operators in Germany

### „No Citytax (Toeristenbelastning) for school trips“

Dear Sirs and Madames,

The „Bundesverband führender Schulfahrtenveranstalter e.V.“ is the head organisation of the leading German touroperators, carrying out professional organized educational trips to 269 destinations in 32 different countries. With about 20.000 school groups per year consisting of over 600.000 students and 54.000 teachers the organisation stands for a leading part of school trips from Germany within Europe.

School class trips are not holiday or leisure trips. Every school trip is an educational event in addition to normal classes and is part of our schools educational process. All trip participants (pupils and students, only mentioned as „students“ in this letter) are not tourists but simply learners in a different place away from home.

Tax exemption for children up to 16 years of age is insufficient and a disadvantage to older students! In addition all school trips, as they are an educational event, have to be exempt from Citytax – which is ultimately necessary for all pupils and accompanying pedagogues.

European capitals like Amsterdam are extracurricular learning places. Where else, if not here, can political, historical and geographical education be implemented? Extracurricular learning places offer many possibilities to implement the practical relevance of topics in school education through learning somewhere else.

As educational events, school trips promote an intercultural exchange between young people of the same generation. They create an understanding for different political, social and cultural developments.

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In addition to the educational side, these trips contribute towards European integration in peace policy. Europe and the EU are an extremely important and successful peace project and everything that would impair or affect this project must be avoided. This is especially important for the exchange of young people and students: „They are the adults and therefore the politicians and voters of tomorrow.“

The planned taxation of school trips violates the principles of the European Union's tax policy for fair, efficient and growth friendly taxes. Tax exempted services are primarily activities that benefit the public welfare such as charitable activities, social services and education.

Likewise, this taxation violates the City of Amsterdam's basic principles for the exemption of municipal taxes for people with low income, such as school pupils and students. School pupils and students of all ages essentially have no income. School trips are financed through the students' parental contributions.

Therefore, school trips are extremely price sensitive and are subject to clear budget requirements made by school authorities and parents. An overnight stay costs in average 25,-€. This already includes 16 % tax charges (9 % VAT und 7 % CityTax) = 3.59 €. Furthermore, an additional 3,-€ in future. So altogether approximately 6,59 € just in taxes – that is about 30% just taxes for the overnight stay of a student on a school trip!

Amsterdam's City Council is basically saying: rich tourists yes, poor tourists no. Corporate profits are taxed with only 25%, but students staying overnight are charged with 30%. The City of Amsterdam is hereby pushing an even greater wedge between rich and poor.

The additional taxation burden per student is at least 12,-€ - that means more than 300,- € per school class. This is a lot of money that students will then be missing to afford other educational blocks such as a visit to the „Anne Frank House“. The enormous rise in Citytax will only contribute towards class trips no longer taking place to/in Amsterdam, but in other European Cities where Citytax exemption is already in place.

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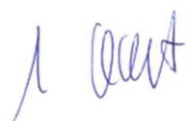
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Education is no longer barrier-free, due to the double taxation (7% + 3,-€ per day per person) of school trips. This is pure discrimination. Education is a human right. Higher prices are just not affordable for many families.

Low-income families are therefore excluded from important components of school education. The overnight tax for school trips is unsocial – this tax taxes education, school and students. This taxation operates social selection: it mainly affects for students from lowincome families. So fewer tourists should be reached by excluding socially weak students from visiting Amsterdam?

We are asking that school trips be exempt from Citytax (Toeristenbelastning) so that this important segment of school education can continue to take place in Amsterdam, regardless of the age of the students, as long as a school certificate is presented. We are happy to assist with the verification.

Berlin, 08.10.2019



Ingo Dobbert

2nd Chairman

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