

# Tourist TAX



MUNICIPALITY OF CASTEL D'AZZANO. The tourist tax, which was adopted by the Municipality of Castel d'Azzano (by resolution of the City Council n. 7 of 16 March 2016) has been in force since 1<sup>st</sup> January 2018.

The Set is used for actions in the field of tourism and promotion of the city, including those in support of accommodation facilities, as well as maintenance, use and recovery of cultural heritage and local environmental and associated local public services.

## Who pays the tax?

Who spend the night in one of the accommodation facilities in the municipal area, paying the tax to the operator of the facility which will issue a receipt.

## How much you pay?

The tax is payable per person and per night, up to a maximum of five per month.

From 1<sup>st</sup> January 2018

Hotel accommodation	TAX
☆☆☆☆☆	€ 1,00
☆☆☆☆	€ 1,00
☆☆☆	€ 0,80
☆☆	€ 0,70
☆	€ 0,50

Extra Hotel accommodation	TAX
Accommodation activities in general	€ 0,50
Accommodation activities in the open air	€ 0,50
Activities Agri-tourist accommodation	€ 0,50

## Who is exempt?

- registered at the residents of the municipality of Castel d'Azzano;
- people aged less than or equal to fourteen years;
- people with disabilities (certified by a doctor) and their accompanying dependents, and parents that bring their children with disability;
- coach drivers and tour guides who provide assistance to organized groups.
- persons staying in accommodation as a result of measures taken by public authorities to deal with emergency situations resulting from natural disasters or extraordinary nature and for purposes of humanitarian relief;
- patients who need to perform therapies in health facilities in the provincial site and an accompanying person;
- the staff of the facility, including the manager, where he/she works, and the seasonal workers with a contract greater than one month performed on the municipal territory or neighboring;
- people aged more than or equal to seventy-five years.

## Sanctions

Who does not pay the tax is subject to the penalties provided for in tax matters, without prejudice to the recovery of tax plus interest and expenses, as well as any administrative penalty from 25,00 to 500,00 €.