



TOURIST TAX

What is it:

The tourist tax is established in accordance with the provisions of Article 4 of Legislative Decree No. 23 of 14 March 2011. The relevant revenue is intended to finance the measures provided for in the tourism budget of the Municipality of Olbia for maintenance, use and restoration of cultural and environmental assets, as well as local public services, including those addressing the phenomena of unregulated activities in the hospitality industry.

Who is liable to pay the tax:

The tax is to be paid by individuals not residing in the Municipality of Olbia, who stay in accommodation facilities of any type (hotel, B&B, farmhouse, non-hotel etc ...) located in the territory of the Municipality, up to a maximum of seven consecutive nights.

Individuals who stay in accommodation facilities are obliged to pay the tax to the manager of the facility at the end of their stay . Consequently, the above-mentioned facility manager issues a receipt of payment of the collected amount.

Who is exempt from the tax:

Individuals who are exempt from paying the tourist tax:

- (a) children under the age of sixteen;
- b) Individuals assisting patients hospitalized in health facilities of the territory, on the basis of a 1 person per patient;
- (c) Parents, guardians, paid or unpaid carers, who assist under-eighteen-year-olds hospitalized in health facilities of the territory, up to a maximum of two people per patient;
- d) Non-self-sufficient disabled person;
- e) Non-self-sufficient disabled persons carer;
- f) Bus driver, tour guide or tour leader for each group of 25 people;
- g) Members of law enforcement and / or armed forces, State and local Police forces and the Fire Department who, for reasons relative to service or duties, lodge in the city of Olbia;
- h) Those who work at any local business.
- i) University students not older than 26 years of age, who are regularly enrolled in a degree program in Olbia recognized by the Ministry of Education, Universities and Research.
- l) University students participating in "Erasmus" type programs attending a degree program in Olbia, for the duration of their stay, in possession of the certification issued in accordance with articles 46 and 47 of Presidential Decree No. 445/2000.
- m) In the case of natural disasters and major events identified by the administration, all volunteers of provincial, regional and national civil protection and those belonging to voluntary associations.

Obligations for Managers:

1. Managers of accommodation facilities located in the Municipality of Olbia are obliged to inform their guests, in designated areas, of the implementation, the cost and the exemptions of the tourist tax.
2. They are obliged to declare quarterly to the relevant authority, within fifteen days of the following month, the number of individuals who have stayed in their facility during the quarter. They are also obliged to declare to the relevant authority the period of stay of the above-mentioned individuals, distinguishing between taxable nights and exempted nights, the number of non-taxable individuals, the tax due and the details of the payment, as well as any additional information useful for the purpose of calculating the tax.
3. The declaration is transmitted by means of a specific telematic procedure made available by the Municipality Administration;
4. In cases where an individual liable to tax refuses to pay, the manager of the accommodation facility is obliged to have the individual fill in a specific "refusal" form and send it promptly to the municipal administration.

Tariffs:

Hotel accommodation facilities	Tax	Tax
	from 01/11 2017 to 26/12/2017	From 27/12/2017
5 stars	3,00 €	4,00 €
4 stars	1,50 €	3,00 €
3 stars	1,30 €	2,50 €
2 stars	1,30 €	1,50 €
1 star	1,30 €	1,50 €
Other accommodation facilities		
Campgrounds	1,00 €	1,30 €
CAV	1,50 €	1,80 €
Apartment hotels	1,50 €	1,50 €
Houses/leased lodges different from A7 villas or over	1,50 €	1,80 €
A7 villas or over	5,00 €	5,00 €
Farmhouse accommodation	1,30 €	1,80 €
Rural tourism	1,30 €	1,80 €
Guest houses	1,30 €	2,30 €
Bed and breakfast	1,30 €	2,30 €

The tax is due for a maximum of 7 consecutive overnight stays and is not fractionation is not provided for by law (eg. 2 days per month for 10 months do not give entitlement to the allowance. However, if the stay is of 7 consecutive nights, all the other following overnight stays, even in different times of the year, are not subject to tax).

How to pay:

Individuals staying in the accommodation facility pay the tax to the facility manager at the end of their stay. Consequently, the above-mentioned facility manager issues the receipt of payment of the collected amount.

The tax amount can be entered into the invoice issued by the facility manager, VAT-exempt, or be the subject of a separate receipt.

The manager of the accommodation will pay the sums collected as tourist tax to the municipality of Olbia within 15 days of the end of each quarter (January 15th - April 15th - July 15th - October 15th), as follows:

- a) bank transfer;
- b) by direct payment made at the municipal Treasury office;
- c) model F24.