



COMUNE DI GOLFO ARANCI

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TAX INSTITUTION

The Legislative decrees [n. 23/2011](#) allowed the Municipal Authority to establish Tourist Tax. The amount of the tax is designated to finance tourism services, maintenance, fruition and recovery local cultural heritage furthermore rescue local environmental goods, as well as the related local Public Services.

Golfo Aranci Municipal Authority, with the decision of the Town Council [n. 40 on 31.07.2017](#) has established the Tourist Tax effective from **01.11.2017** and also with the decision of T.C. [n. 41 on 31.07.2017](#) has approved the rates of tourist tax.

The institution of "Tourist Tax" is one of the strategy of restoring the Municipal Authority Balance. The aim is to achieve gradually concrete financial and economic sustainability, without make cuts to essential services, par example citizens in the weaker groups, and, also, to guarantee the economical progress and employment.

In this way ensure and guarantee to the Municipal Authority Balance through a structural entry which face the emerging needs like tourism and for accommodation facilities, maintenance interventions, fruition and recovery local cultural heritage furthermore rescue local environmental goods, as well as the related local public services, as the reference law has established.

The tax provides some obligations to the manager of receptive structures, like collection tax from all the tourists and the subsequent transfer to the Municipal funds.

The manager of receptive structures has the obligation to declare any overnight stay taxable for the "Tourist Tax" quarterly frequency, using the management software made available by Municipal Authority

APPLICATION

The tax has applied to each overnight stay (per person/per night) **up to a maximum of 30 consecutive overnight stays**, in the hotel accommodation structures, outdoor facilities and hotel extra-facilities, which are in the Municipal territory of *Golfo Aranci*, and is calculated for each overnight stay, applying to the rate any reductions.

WHO HAS TO PAY

The person who is not registered in the municipal registry office of *Golfo Aranci* is subject to the payment of the tax and overnight stay in the following receptive structures located in the municipal area of *Golfo Aranci*:

Hotel accommodation facilities:

Hotels, residential hotels, diffused hotels, village hotels.

outdoor facilities:

campgrounds, touristic resorts, caravan parking area, motor homes and other overnight mobile vehicles.

Hotel accommodation extra-facilities:

Holiday homes, hostels, guesthouse business (room rentals), holiday homes and apartments, occasional exercise of the accommodation service and breakfast (bed & breakfast), residence, rural tourism, farmhouse, furthermore real estate units not used as main dwellings leased for tourism purposes, pursuant to [article 1 paragraph 2 letter c\) of the Law n. 431/98](#).

WHEN YOU PAY

The tourist tax is calculated per each person and each overnight stay although the rate is different between the accommodation structures in order of the typology and offered services.

The setting and measure of the tourist tax for the year 2017 has been established by decision of the town Council by decision [n. 41 on 31.07.2017](#) and subsequent amendments and additions, Furthermore by the decision of the Municipal Council [n. 211 on 22.12.2017](#).

The Tourist Tax is applied, **up to a maximum of 30 (thirty) consecutive nights**.

For the Year 2017 the rates are set in the following way:

TOURIST TAX €/PER PERSON PER OVERNIGHT STAY

	€/overnight stay
HOTELS - TYPOLOGY OF ACCOMODATION STRUCTURES	
5* STARS / 4* STARS	€ 2,00
3* STARS	€ 1,50
2* STARS / 1* STAR	€ 1,40
EXTRA-HOTEL STRUCTURES	
C.A.V - CAMPGROUNDS	€ 1,50
B & B - GUESTHOUSES	€ 1,50
VILLAS	€ 2,00
HOMES/RENTAL HOUSES other than Villas cat. A7 and beyond*	€ 1,50
FARMHOUSE – RURAL TURISM	€ 1,50
RESIDENCE	€ 1,50
MOTOR HOMES - CARAVAN	€ 3,00

**€150,00 each real estate unit= the annual lump sum in the hypothesis cited in the hypothesis mentioned in article 4 paragraph 4 of the Tourist Tax Municipal Regulation*

** Maximum period of application of the tax for each overnight stay short leases for tourist use: 30 consecutive days*

EXEMPTIONS

People exempt from paying the tourist tax:

- Minors** within **12 years old**,
- Those who stay overnight to provide assistance to hospitalized people at the city's hospitals

** Periods exceeding **30 consecutive days** are also exempt from paying the tax.

The exemptions, indicated above has to be the exemptions must be attested and demonstrated by the managers of the accommodation structures.

OBLIGATIONS OF THE MANAGER OF THE RECEPTIVE STRUCTURE

the accommodation manager has a duty to inform the taxable person of the tax obligation, about the amount, the terms and conditions for completing it and requesting payment of the tax within the period of stay of each guest, issuing a receipt, issuing a simple receipt to the customer (keeping a copy as a rule is due) or inserting the amount in the invoice as an operation "out of range I.V.A".

The accommodation manager, using the "Tourist Tax Municipal Authority Management Software", declares, within 15 days from the end of the previous quarter, the number of the taxable nights, the days of staying, as well as the number of exempt people and motivations. He also declares how much he has received, when and how much he has paid by bank transfer on the current account in the name of the Municipality of Golfo Aranci.

The declaration must be presented even in the previous quarter although there were no overnight stays.

In the event that the taxable person refuses to pay, the manager of the accommodation structure is obligated to ask, the taxable person, to fill in a specific form of payment refusal, and promptly transmit to the Municipal Authority. In case of the customer refuses, also, **to fill in** and **sign in** the **specific declaration**, the manager of the accommodation structure will be able to fill in and sign in "a substitutive declaration of reputation" in which highlight the circumstance and report the customer's data.

The accommodation manager, as an accounting agent, he is required to submit the management account to the Municipality of Golfo Aranci in accordance with the procedures established by current legislation.

The documentation relating to the tourist tax (exempt substitutive declaration of reputation declarations of non-payment, declaration of overnight stay) it will be kept by the accommodation manager for **at least 5 years**.

HOW TO PAY THE TOURIST TAX

The subjects required to pay the tax, at the end of each stay, pay the tax to the manager of the accommodation facility where they have stayed, which provides for the collection of the tax by issuing a receipt

The payment of the tourist tax is made by the manager of the accommodation structure, within the established terms, by bank or postal to:

COMUNE DI Golfo Aranci – Servizio di Tesoreria

IBAN: **IT 34 L 01015 85110 000000000727**

or C.C.P. N° 13403076 – Comune di Golfo Aranci – Servizio Tesoreria

Causal: indicate "**Company Name**", "**Tax Code**" and "**VAT Number of the Accommodation Structure**", "**the quarter period and the reference year**" (Example: Hotel ----- - - 1° quarter 201---/ or Real Estate Unit: subdivision____ map____ sheet____ (if the payment is made by privates for available homes)

N.B: The payment whose term falls on a Saturday or a public holiday is considered timely if made on the first following business day. (*art. 6 paragraph 8 of the Law Decree 31.5.1994, n. 330*, converted with amendments in the *Law of 27 July 1994, n. 473*)

In the quarterly declaration, to be made through the "**Tourist Tax Municipal Authority Management Software**", the accommodation manager inserts the payment identifiers, of what has been paid as a tourist tax, for the periods communicated at the Municipal Authority.

SANCTIONS

Violations of the regulation are punished with administrative sanctions imposed based on the general principles laid down in tax matters, from *Legislative Decree 18 December 1997, nn. 471-472-473*, as well as according to the regulatory provisions in this article

For the omitted, delayed or partial payment of the tax, the administrative penalty is equal to thirty percent (30%) of the amount not paid is applied, pursuant to *article 13 of Legislative Decree n. 471/1997*. The procedure for the application of the sanction referred to in this paragraph also applies the regulatory provisions of *articles 6, 9 and 17 of Legislative Decree n. 472/1997*.

For the omitted, incomplete or unfaithful communication, to the prescribed deadlines, by the manager of the tourist accommodation, the pecuniary administrative sanction from **€ 25,00** to **€ 500,00** is applied for violation of obligations arising from the regulatory provisions of the *article 6 of Municipal Regulation*, pursuant to article *7/bis of the Legislative Decree 18 August 2000, n.267*.

The procedure for the application of the sanction referred to in *paragraph 3*, is governed by the regulatory provisions of the *law of 24 November 1981, n.689* and the competent authority is identified in the Economic Development Service.

FORMS

the forms can be found in the following link: <http://golfoaranci.imposta-di-soggiorno.it/web/ids/benvenuto>

Inside the page, click CARICAMENTO DELLE PRESENZE (loading attendance), in order to be able to log in **click REGISTRAZIONE NUOVO UTENTE (new user registration)** and fill in the form.

FREQUENT QUESTIONS

1) What is meant by overnight stays and how is it calculated?

Answer: Every night a guest stays in a facility, regardless of the type of room occupied. For example, if 2 people stay 3 nights, the total amount of nights is 6 (2x3), if the guests are 5 and 2 of them stay 5 nights while 3 stay 1 night, the total amount of nights is equal to 13 (2x5 + 3x1).

2) How should one behave if a customer refuses to pay the tax?

Answer: Each client must be informed by the manager of the structure that the tourist tax was established with a special resolution of the City Council n. 40 of 31 July 2017 and is effective from 1 November 2017. It is therefore an obligation established by a municipal regulation, which implements a specific provision of national law (Legislative Decree 23/2011).

In case of refusal to pay the tax by the guest, the manager will have him fill out *the form* prepared by the Municipal Authority. The data of the tourist who fails to make the payment must also be indicated in the relevant section of the declaration to be sent to the Municipal Authority.

3) What is meant by "children under the age of twelve are exempt"?

Answer: The exemption applies to minors up to 11 years and 364 days.

4) When and how is the declaration transmitted at the end of each quarter?

Answer: The declaration must be completed and sent within fifteen days from the end of the previous quarter using the software made available by the Municipality of Golfo Aranci.

5) What are the deadlines for the declaration and payment of the residence tax collected by the manager?

Answer:

- overnight stays in the period 1 January - 31 March: **deadline 15 April;**
- overnight stays in the period 1 April - 30 June: **deadline 15 July;**
- overnight stays in the period 1 July - 30 September: **deadline October 15;**
- overnight stays in the period 1 October - 31 December: **deadline 15 January.**

6) If I am a manager of more than one accommodation, how should I behave?

Answer: The obligations relating to each individual accommodation must be completed

7) In my structure I did not even have an overnight stay in the quarter, how should I behave?

Answer: If there are no guests, the declaration must still be made, indicating zero nights, otherwise you may incur in the foreseen penalties for non-declaration.

8) How should I possibly round up the sums in case of cumulative payment?

Even in the case of cumulative payment must in any case refer to the individual taxable person, it is noted that in cases of cumulative payment the general discipline pursuant to *art. 1, paragraph 166, of Law 27.12.2006 n.296*, according to which the payment of the tax must be made with rounding to the euro by default if the fraction is less than 49 cents, or for excess if higher than said amount. Therefore, in the cases of the cumulative payment, it is

believed that the rounding must take place upstream in relation to the taxes due by each individual subject (with relative rounding) and not downstream, or on the total tax.

9) How can I access the residence Municipal Authority tourist tax management software?

Answer: In the page <http://golfoaranci.imposta-di-soggiorno.it/web/ids/benvenuto>, type LOADING OF THE PRESENCE, in order to access the NEW USER REGISTRATION phase.

10) Do the commercial agreements between tour operators and accommodation establishments have an impact on the residence tax obligations?

Answer: The commercial agreements between hoteliers and tour operators are relevant only between the parties and do not affect the expiry dates and obligations for the tourist tax. Therefore, the tax for tour groups organized by tour operators must be requested to guests at the end of their stay regardless of commercial agreements.

11) The tourist tax also applies to those staying on a farm?

Answer: The tourist tax must also be applied to those who stay in the farm. The [Article 1](#) of the Municipal Regulation on tourist tax, in fact, identifies the tax requirement in accommodation located in the territory of *Golfo Aranci Municipal Authority*, making a distinction between hotel accommodation structures, outdoor accommodation structures and non-hotel accommodation structures. Although the farm is part of the rules on agriculture, this type is included in the type of accommodation and non-hotel.

12) When and how are payments made?

Answer: At the end of the stay, the guest pays the tax to the manager of the structure, obtaining a payment receipt. The manager of the accommodation will transfer the sums collected to the Municipality within 15 days from the end of each quarter by bank or postal transfer to:

COMUNE DI GOLFO ARANCI – TOURIST TAX

IBAN: **IT 34 L 01015 85110 000000000727**

or **C.C.P. N° 13403076 – Comune di Golfo Aranci – Servizio Tesoreria**

Reason: indicate the name and tax code or VAT number of the accommodation, the reference quarter and year. (Example: Hotel _____ - VAT _____ - 1 quarter 2017)

NB: The payment whose term falls on a Saturday or a public holiday is considered timely if made on the first following business day ([Article 6 paragraph 8 of Law Decree 31.5.1994, No. 330](#), converted with amendments in the Law of [27 July 1994, n 473](#))

13) What are the penalties for guests who refuse to pay the tourist tax or for the undue use of exemptions?

Answer: The taxable person of the residence tax (the guest) both for the refusal of the payment and for the undue use of exemptions, will be punished for tax violations with the administrative sanctions imposed on the basis of the principles dictated by the legislative decrees 18 December 1997, n. 471, n. 472 and n. 473, and specifically with the sanction referred to in Article 13 of Legislative Decree no. 471

Legislative Decree 18 December 1997, n. 471

Art. 13. Delayed or omitted direct payments

1. Who does not perform, in whole or in part, the prescribed deadlines, the payments on account, the periodic payments, the payment of balance or balance of the tourist tax resulting from the declaration, deducted in these cases the amount of periodic payments and down payment, even if not carried out, it is subject to an administrative penalty equal to thirty per cent of each amount not paid, even when, following the correction of material or calculation errors detected in the control of the annual declaration, there is a higher tax or a minor surplus deductible. For payments made with a delay of no more than fifteen days, the penalty referred to in the first sentence, in addition to the regulatory provisions of letter a) of [paragraph 1 of Article 13 of Legislative Decree 18 December 1997, n. 472](#), is further reduced to an amount equal to one fifteenth for each day of delay. The same sanction is applied in cases of liquidation of the higher tax pursuant to [articles 36-bis and 36-ter of the Presidential Decree of 29 September 1973, n. 600](#), and pursuant to [Article 54-bis of the Presidential Decree of 26 October 1972, n. 633](#).

2. Outside the cases of taxes registered in the role, the sanction provided for in paragraph 1 shall also apply in any case of non-payment of a tax or of a fraction thereof within the prescribed period.

3. The penalties provided for in this article do not apply when the payments have been promptly carried out by an office or a concessionaire other than the competent one.

14) have an apartment that occasionally rent for short periods to tourists. Do they have to pay the tourist tax?

Answer: Yes. In fact, those who are not registered in the registry office of the Municipal Authority of *Golfo Aranci* are also subject to the payment of the tourist tax, staying in real estate units not used as main dwellings, leased for tourism purposes, according to the *art. 1, paragraph 2, letter c) of Law n. 431/98*.

15) What are the penalties for the manager of the accommodation for breaches of obligations?

Answer: The peaceful extraneousness of the manager of the accommodation by the tax ratio ratified indirectly by *Article 4 of the D.L. n.23 of 2011*, which identifies the exclusive passive subjectivity of the overnight guest in the structure, determines the consequential prohibition, for the regulatory provisions of the municipal tax regulations, of attributing to him any form of tax liability.

The non-fulfillment of the manager punishable with the pecuniary sanction from **€ 25,00** to **€ 500,00** euro are those reported:

- a) violation of information obligations;
- b) violation of the obligation to request the guest's payment of the visitor's tax and issue the relative receipt;
- c) violation of the obligation to request the guest who refuses to pay the residence tax to fill in the appropriate form and in the case of denial must himself fill in and report to the Municipality;
- d) failure to check the formal regularity of requests for exemption and failure to forward and store and exhibit at the request of the Municipality;
- e) omitted, incomplete, late or unfaithful periodic and / or annual declaration;
- f) omitted, partial or late payment of the sums collected as a tourist tax within the terms established by the regulation.

16) How is the receipt of the tax paid issued to the customer? Is the amount subject to VAT or not?

Answer: The tourist tax is always exempt from the VAT application. You can enter the sum for the tax on the invoice from the VAT field, or make a separate receipt.

17) How long must the documentation be kept?

Answer: The operators are required to keep the following documentation for **at least 5 years**:

- prospectus or attendance register in which the personal details of the guest and the period of stay are noted
- - a copy of the receipts, duly numbered and dated, issued to guests for the payment of the tourist tax
- - a copy of the periodic declarations of overnight stays, transmitted to the Municipality
- - a copy of the payments made to the Entity (transfer order)
- - any other documentation concerning

18) What is the Management Account and how to fill it?

Answer: The manager of the tourist facility given the availability (so-called "handling") of public money can be qualified as an "accounting agent" and is therefore subject to the jurisdictional supervision of the Court of Auditors. In particular, the managers of accommodation facilities are required to report on their management through the use of a specific model (mod.21) approved by D.P.R. 194/1996 which can also be processed using the tourist tax.

REAL ESTATE UNITS NOT ADAPTED TO MAIN HOUSES LIVED IN LOCATION WITH TOURIST PURPOSES

Those wishing to rent real estate units not used as main dwellings (maximum two) for tourism purposes must apply to the *Municipal Authority of Golfo Aranci - Ufficio Tributi* for access credentials to the software for managing the tourist tax.