COMUNE DI PORTO CERESIO



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(ATTACHMENT A)

TOURIST TAX INFORMATIVE POLICY FOR CUSTOMERS OF ACCOMMODATION FACILITIES

The Municipality of Porto Ceresio, with deliberation of C.C. nr. 34 of 11/10/2023 has introduced, as from 2024, the tourist tax, payable by anyone staying overnight in the accommodation facilities located in the municipal territory, excluding those exempt under the regulations. By deliberation of the Municipal Council no. 34 of 11/10/2023, the following tariff measures were approved:

•	Extra-hotel structures	€ 1,00;
	(Excluding CATASTAL cat. A/8-A/9)	
	Extra-hotel-ville structures	€ 2.00;
	(CATASTAL cat. A/8-A/9)	
	2-STAR HOTELS -	€ 1.00;
	3-STAR HOTEL -	€ 1.00;
*	4-STAR HOTEL -	€ 2.00;
8	5-STAR HOTEL -	€ 3.00;

OBLIGATIONS OF ACCOMMODATION CUSTOMERS PAY THE TOURIST TAX TO THE ACCOMMODATION FACILITY

The tax is not due in the following cases (Exemption art.5 of the "Accommodation Tax Regulations"):

- Minors until their fourteenth birthday;
- Non-self-sufficient disabled persons, with appropriate medical certification, and their carer or parents accompanying disabled minors;
- Members of the police and military forces, as well as the National Fire Brigade and Civil Protection Corps who stay overnight due to service requirements;
- Volunteers' who in the social sector offer their services on the occasion of events organised by the municipal, provincial and regional administrations or for environmental emergencies;
- Also exempt from paying the tourist tax are those who stay in accommodation facilities following measures adopted by public authorities to deal with emergency situations resulting from calamitous or extraordinary events and for humanitarian relief purposes.
- Persons registered in the register of residents of the Municipality of Porto Ceresio or persons registered in the AIRE register of the Municipality of Porto Ceresio.

The Municipal Administration