



TOURIST TAX

INFORMATION FOR GUESTS

The Environmental Stay Contribution is governed by art. 4 of Legislative Decree 14 March 2011, n. 23 and by the Municipal Regulations approved with City Council Resolution n° 50 of 12/28/2017 validated with Resolution of the CC n. 1 dated 12.01.2018 and amended by Resolution of the C.C. n. 43 of 25/09/2018 and n. 46 of 22/12/2020. The rates applicable for the year 2021 were approved with Gouvernament Municipal Resolution no. 163 of 15/12/2020.

WHO PAYS THE ENVIRONMENTAL STAY CONTRIBUTION

All those who stay in accommodation facilities in the municipal area up to a maximum of 5 consecutive nights in the same structure and who are not registered in the population register of the Municipality of Sant'Antioco. Exemption cases are envisaged (Article 6 of the Municipal Regulation).

RATES

The measure of the tax, approved, is established in relation to the type of accommodation facilities, as defined by the regional legislation, taking into account their characteristics and the services offered as well as the economic value and price of the stay.

Hotel Accommodation	Per person/per day (from the 1st until the 5th day)
1 Star	0,75
2 Stars	0,95
3 Stars	1,00
4 Stars	1,25
5 Stars	1.75
5 Stars Luxury	2,25

All other types of accommodation	Per person/per day (from the 1st until the 5th day)
Tourist Residences - Hotel	0,75
Bed and breakfasts	0,75
Vacation Houses and Apartments	0,75
Boarding House	0,75
Holiday Farms	0,75
Youth hostels	0,75
Holiday homes	0,75
Short term rentals and all other cases not mentioned in the previous points	0,75
Open-air accommodation facilities	0,75
Campsites and equipped areas for temporary parking	0,75

Exemptions

Pursuant to art. 6 of Municipal regulation, the following are exempt from the payment of the tax:

- Children up to fourteen years old and seniors over 70 years old;
- Patients undergoing medical examinations, medical treatments or therapies in outpatient care and individuals who assist patients admitted to local health facilities (one assistant for patient). For patients under eighteen years old, both parents are exempt. The patient or the assistant will sign a form provided by the Municipality declaring the reason of the exemption;
- Persons staying in accommodation facilities in fulfillment of measures adopted by public authorities to deal with social emergency or with emergency situations resulting from natural or other disasters for the purpose of humanitarian aid;
- Volunteers in case of disasters and major events;
- Bus drivers and tour guides assisting groups organised by travel and tourism agencies. The exemption covers all bus drivers and one tour guide per twenty-five participants;
- The personnel belonging to the state police and other armed forces who carry out public order and security activities, as defined in the Consolidated Law on Public Security R.D. 18 June 1931, n. 773, and the subsequent Implementing Regulation referred to in the R.D. 6 May 1940, n. 635, who for service reasons stay in the Municipality of Sant'Antioco;
- disabled people and their carers up to a maximum of two people (*for the purposes of this exemption for "disabled", one must meaning the non-self-sufficient disabled person*).
- Those who stay overnight in the municipality of Sant'Antioco for work reasons.