



# Comune di Trinità d'Agultu e Vignola

## Provincia di SASSARI

### ESTABLISHMENT OF THE TAX

Legislative Decree No. 23 of March 14, 2011, granted municipalities the authority to establish the Tourist Tax, the proceeds of which are earmarked to finance interventions in the field of tourism, maintenance, use, and recovery of local cultural and environmental assets, as well as related local public services.

The Municipality of Trinità d'Agultu e Vignola introduced the Tourist Tax through resolution C.C. No. 51 of November 14, 2018. The proceeds are intended to cover expenses related to tourism and support for accommodation facilities, carry out maintenance, use, and recovery interventions for local environmental assets, as well as related local public services, as roughly outlined by the reference regulations.

The tax imposes certain obligations on the manager of the accommodation facility, such as collecting the tax from the tourist and subsequently transferring it to the municipal treasury. The manager of the accommodation facility is also obligated to declare taxable overnight stays for the purposes of the tax on a monthly basis, using the management software provided by the Municipal Administration.

### APPLICATION

The tax applies to each overnight stay (i.e., for each person and each night), up to a maximum of 10 consecutive nights, in hotel and non-hotel accommodation facilities located within the territory of the Municipality of TRINITÀ D'AGULTU E VIGNOLA. It is calculated for each overnight stay by applying it to the base rate established for the respective category.

### WHO HAS TO PAY

The tourist tax is applicable to those who, not being registered in the registry of municipalities belonging to the Union of Municipalities Alta Gallura<sup>1</sup>, stay overnight in the following accommodation facilities located within the territory of the Municipality of TRINITÀ D'AGULTU E VIGNOLA:

**Hotel accommodation facilities:** hotels, residential hotels, scattered hotels, hotel villages

**Extra-hotel accommodation facilities:** guesthouses, houses and holiday apartments, residences, bed & breakfasts, rural tourism, agritourism, as well as real estate units not intended for primary residences, leased for tourist purposes, pursuant to Article 1, paragraph 2, letter c) of Law No. 431/98.

### HOW MUCH TO PAY

The tourist tax is determined per person and per overnight stay and is structured differently for accommodation facilities to take into account their characteristics and services. The breakdown and amount of the tax for the year 2023 are established by the Municipal Council with resolution No. 22 dated March 16, 2022. The tax is applied, up to a maximum of ten consecutive overnight stays:

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<sup>1</sup> Aggiu, Aglientu, Badesi, Bortigiadas, Calangianus, Luogosanto, Luras, Santa Teresa Gallura, Tempio Pausania, Trinità D'agultu e Vignola, Viddalba

Accommodation facility	Classification	Daily rate for up to 10 overnight stay
Hotels	4 STELLE/ 5 STELLE	€ 3,00
	3 STELLE	€ 2,00
Extra-hotel facilities	Residence	2,00
	B&B	
	Guest houses	
	Resort	
	Apartments rented for tourist use*	

## EXEMPTIONS

The following are exempt from paying the tax:

- children up to the age of 10 and seniors over the age of 75;
- individuals assisting patients hospitalized in local healthcare facilities, on a one-to-one basis for each patient;
- parents, or guardians, assisting minors under the age of eighteen who are hospitalized in local healthcare facilities, up to a maximum of two persons per patient;
- non-self-sufficient disabled individuals with 100% disability;
- accompaniment for non-self-sufficient disabled individuals mentioned in the previous point (d);
- bus drivers and tourist guides providing assistance to organized groups by travel and tourism agencies. The exemption applies for each bus driver and one tourist guide for every 25 participants;
- personnel belonging to the State Police and other armed forces performing public order and security activities, as defined in the Consolidated Public Security Act R.D. June 18, 1931, No. 773, and the subsequent Implementing Regulation R.D. May 6, 1940, No. 635;
- those engaged in work activities at any local productive facility;
- in case of natural disasters or major events identified by the administration, all civil protection volunteers and members of volunteer associations.

The above exemptions must be certified and demonstrated by the managers of the accommodation facilities through the submission of appropriate documentation.

## OBLIGATIONS OF THE ACCOMMODATION FACILITY MANAGER

The manager of the accommodation facility is obligated to inform the taxpayer of the tax obligation, its amount, and the terms and methods of payment. They are also required to request payment of the tax within the stay period of each guest, providing a receipt, issuing a simple personalized receipt to the customer (keeping a copy as usual), or including the corresponding amount on the invoice, labeling it as a 'VAT-exempt transaction.' The manager of the accommodation facility, through the use of the tourist tax management software, is required to declare, within 15 days from the end of the previous month, the number of taxable overnight stays, the days of stay, and the number of exempt stays along with the respective reasons.

Simultaneously, they must declare the amount collected, as well as when and how much has been paid to the Municipality of TRINITÀ D'AGULTU E VIGNOLA. The declaration must be submitted even if there were no overnight stays in the period considered.

Starting from 2022, following the approval of Decree-Law 19.05.2020, No. 34 (art. 180), the manager of the accommodation facility is required to submit a cumulative declaration by June 30 of the following year.

Managers become responsible for the payment of the tourist tax with the right of recourse against the guests. Documentation related to the tourist tax (exemption substitute declarations, statements of non-payment, overnight stay declarations) must be kept by the manager of the accommodation facility for at least 5 years.

## HOW TO PAY THE TAX

Individuals liable for the payment of the tax, **at the end of each stay**, pay the tax to the manager of the accommodation facility where they stayed, who collects the tax and issues a receipt. **The payment of the tourist tax is made by the manager of the accommodation facilities, within the established deadlines, using PagoPA - by filling out the relevant form.**

Payment due on a saturday or holiday is considered timely if made on the first subsequent working day (Article 6, paragraph 8 of Decree-Law 31.5.1994, No. 330, converted with amendments into Law 27 July 1994, No. 473). In the monthly declaration, to be submitted using the tourist tax management software, the manager of the accommodation facility enters the payment identifiers to the Municipality for the amount paid as tax for the reported periods.

## SANCTIONS

Violations of the regulations are punished with administrative sanctions imposed based on the general principles established for tax penalties by legislative decrees on December 18, 1997, nos. 471-472-473, as well as according to the provisions of this article. For the failure, delay, or partial payment of the tax, an administrative sanction of thirty percent of the unpaid amount is applied, pursuant to art. 13 of legislative decree no. 471 of 1997. The procedure for imposing the sanction under this paragraph also applies the provisions of articles 6, 9, and 17 of legislative decree no. 472 of 1997. For the omitted, incomplete, or inaccurate communication, within the prescribed deadlines, by the manager of the accommodation facility, a pecuniary administrative sanction from € 25.00 to € 500.00 is applied for violation of the obligations arising from the provisions of article 6 of these Regulations, pursuant to article 7 bis of legislative decree August 18, 2000, no. 267. The procedure for imposing the sanction under paragraph 3 is governed by the provisions of the law of November 24, 1981, no. 689, and the competent authority is identified in the Economic Development Service.

## FORMS

The forms are available on the following link: <https://trinita.comune-online.it/>, also accessible from the institutional website of the Municipality: <https://comuneditrinita.it> in the section 'Tributi – Imposta di soggiorno – accedi ai servizi' (taxes – tourist tax – access services).

Once the login credentials are entered, the section for entering monthly declarations will open.