



COMUNE DI RIETI

TOURIST TAX REPORT (ARTICLE 6, PARAGRAPH 1 OF MUNICIPAL REGULATIONS)

Starting from 1 January 2016 the Municipality of RIETI has introduced the Tourist Tax by City Council resolution no. 88 dated 9 September 2015, which was later amended by resolution no. 30 dated 18 April 2019 concerning the “Approvazione del Nuovo Regolamento Comunale sull’applicazione dell’Imposta di Soggiorno” (“Approval of the New Municipal Regulations on the implementation of the Tourist Tax”).

The tax is imposed on non-residents in the Municipality of RIETI in case of overnight stays and up to a maximum of 7 consecutive overnight stays.

In compliance with Municipal Executive Committee resolution no. _____ the tax amount to be paid in this accommodation facility is EUR _____ per person and per night.

Exemptions are provided for:

- a) youth under the age of 16;
- b) persons taking care of patients whose hospitalization, or day-hospital, takes place in sanitary facilities located in the municipal territory up to a maximum of one person per patient;
- c) patients who receive treatments in day-hospital;
- d) personnel belonging to national, provincial or local armed forces, as well as the national Fire Brigade and the Protezione Civile (Civil Defence) who, for service requirements in case of emergency and natural disasters, stay overnight;
- e) organized groups of at least 20 people. ‘Organized group’ means a group of at least 20 people taking part in a travel structured on the basis of a package holiday arranged by professional staff or by Federazione Sportiva (Sports Federation) with a single booking;
- f) 100% disabled persons plus one ‘accompanying’ person;
- g) residents in the Province of Rieti who stay overnight for business reasons;
- h) students enrolled in the University located in the municipal territory.

Sanctions

Violations of the Tourist Tax implementing provisions are subject to the administrative tax sanctions provided for in Legislative Decrees no. 471, no. 472, no. 473 dated 18 December 1997 as well as in compliance with the provisions provided for in art. 8 of Regolamento per l'Imposta di Soggiorno (Tourist Tax Regulations), as detailed below:

Article 8, paragraph 2: *In case of omitted, delayed over 15 days or partial payment of the tax, an administrative sanction equal to 30% of the unpaid amount is applied in compliance with art. 13 of Legislative Decree 471/1997. In addition to the sanction provided for in this paragraph, provisions laid down in art. 16 of Legislative Decree no. 472/97 are imposed.*

Article 8, paragraph 3: *In case of omitted or false statement made by the manager of the accommodation facility referred to in art. 6 of Regolamento per l'Imposta di Soggiorno (Tourist Tax Regulations), the administrative pecuniary sanction which amounts from EUR 150 to EUR 500 pursuant to art. 7 a of Legislative Decree no. 267 dated 18 August 2000 is applied (Testo unico delle leggi sull'ordinamento degli enti locali – Consolidated text of the laws on the structures of local authorities). In addition to the sanction provided for in this paragraph, provisions laid down in law no. 689 dated 24 November 1981 are imposed. In case of mendacious statements or forgeries of documents made pursuant to art. 47 of Presidential Decree 445/2000, the criminal regulations provided for in art. 76 of Presidential Decree 445/2000 will be imposed as well as the forfeiture of possible benefits pursuant to art. 75 of Presidential Decree 445/2000.*

Article 8, paragraph 4: *In case of incomplete documentation, the Administration can grant a deadline not exceeding 30 days in order to allow the concerned persons to provide the necessary integrations.*

In case of late submission of the statements pursuant to art. 6 of Regolamento per l'Imposta di Soggiorno (Tourist Tax Regulations) beyond the expected deadline of 30 days, the administrative pecuniary sanction which amounts from EUR 25 to EUR 500 provided for in art. 7 a of Legislative Decree 267/2000 is applied.

Article 8, paragraph 5: *In case of violation of the requirement for information by the manager of the accommodation facility referred to in art. 6 paragraph 2 of Regolamento per l'Imposta di Soggiorno (Tourist Tax Regulations), the administrative pecuniary sanction which amounts from EUR 25 to EUR 500 pursuant to art. 7 a of Legislative Decree no. 267 dated 18 August 2000 is applied. In addition to the sanction provided for in this paragraph, provisions laid down in law no. 689 dated 24 November 1981 are imposed.*