

## Tax on stays in tourist establishments in Catalonia

### Why has the tourist tax been created?

To maintain Catalonia as a competitive, quality destination with a tourism sector that generates high added value. The resources obtained will be devoted to financing the tourism development fund, created to support policies aimed at the promotion, conservation and development of Catalan tourism infrastructure and activities.

(DOGC - Official Gazette of the Government of Catalonia N° 6094, of 23-03-12)

### Who must pay?

Anyone who stays in any of the following tourist establishments or facilities: cruise ships, hotels, tourist apartments, campsites, rural tourism establishments, youth hostels, houses for tourist use and areas provided for stays by mobile accommodation.

### What are the rates?

From €0.45 to €2.25 per person and unit of stay (days or fraction of a day), depending on the type of establishment and whether it is located in the city of Barcelona or the rest of Catalonia, for a maximum of seven days' stay per person.

The tax fee is part of the tax base for calculating the VAT.



**Generalitat de Catalunya**  
Government of Catalonia

## Are there any exemptions?

Yes, people aged sixteen or under, and stays subsidised by social programmes of a public administration of any European Union member state.

## Must the establishment issue an invoice?

Yes, at the end of the stay, and irrespective of whether the client makes payment through third-party intermediaries. The invoice shall contain a clear and separate breakdown of the amount of tax charged. If the tourist pays the full price of their stay in advance through an intermediary and from their place of origin, the establishment must still charge the tax to the customer, even when this is the only item on the invoice.

## What will the revenue be used for?

To promote sustainable, responsible, high quality tourism, the protection of tourism resources, the creation and improvement of tourism products, the development of tourism-related infrastructure and the promotion of tourism in Catalonia.

## Where can I find more information?

On the Catalan Ministry of Enterprise and Labour website:  
[www.gencat.cat/empresaiocupacio](http://www.gencat.cat/empresaiocupacio)

### **RATE PER PERSON AND DAY, WITH A MAXIMUM OF 7 DAYS** (THE TAX FEE IS PART OF THE TAX BASE FOR CALCULATING THE VAT.)

#### 5 star and luxury hotels, and cruise ships

Barcelona city	€2.25
Rest of Catalonia	€2.25

#### 4 star and 4 star superior hotels

Barcelona city	€1.10
Rest of Catalonia	€0.90

Other establishments and facilities (hotel establishments, tourist apartments, campsites, rural tourism establishments, youth hostels, houses for tourist use and areas provided for overnight stays by mobile accommodation)

Barcelona city	€0.65
Rest of Catalonia	€0.45

### **EXEMPTIONS**

- Stays subsidised by social programmes of a public administration of any European Union member state.
- People aged sixteen or under.

To benefit from these exemptions, documentary evidence of the concurrence of the circumstances established for their application must be provided, in accordance with that stipulated in the regulations.