

Information On City Tax Regulation

In compliance with the ROMA CAPITALE TOURIST TAX REGULATION and, in particular, art. 7 of the same, based on the text approved with Resolution of the Capitoline Assembly n. 34 of 12 March 2024, those responsible for the contribution are required to: **Inform** guests, in a multilingual manner, of the application of the tourist contribution, the due amount, the exemptions allowed, also through online publication on their websites; **Display** at the facility the information explaining the tourist tax applied and the obligations that the Regulation imposes on guests; Acquire the documentation proving the right to exemption or reduction in accordance with the articles 5 (*Exemptions*) and 6 (*Contribution amounts*) of the Regulation; **Request** the data of taxable subjects who refuse to pay the tourist tax and acquire their declaration to this effect, communicating this to Roma Capitale, even in the event of refusal to complete the aforementioned declaration; **Keep** the receipts, invoices, as well as the declarations and certifications presented by the taxable person for the exemption or reduction from the tourist tax for 5 years, in order to make checks by Roma Capitale possible.

As of October 1st, 2023 the amounts due per night and per person, established with Resolution of the Capitoline Council n. 255/2023, are the following:

TYPE OF STRUCTURE	RATE (per person) 2023	MAXIMUM NUMBER OF OVERNIGHT STAYS (consecutive within the same calendar year at the same facility)
1-star hotel and any 1-star annex	€4,00	10
2-star hotel and any 2-star annex	€5,00	10
3-star hotel and any 3-star annex	€6,00	10
4-star hotel and any 4-star annex	€7,50	10
5-star or higher-rated hotel and any 5-star annex	€10,00	10
Farm Stay	€6,00	10
Tourist Residence	€6,00	10
Guesthouse or Room Rental - Category 1	€7,00	10
Guesthouse or Room Rental - Category 2	€6,00	10
Guesthouse or Room Rental - Category 3	€5,00	10
Hostel (Art. 6 Reg. Regulation Lazio n. 8/2015 and subsequent amendments)	€3,50	10
Holiday Home and Flat - Category 1	€6,00	10
Holiday Home and Flat - Category 2	€5,00	10
Holiday Home	€6,00	10
Bed and Breakfast	€6,00	10
Country House	€6,00	10
Mountain Lodge	€3,50	10
Hiking Lodge	€3,50	10
Hikers' Hut	€3,50	10
Tourist accommodation (Art. 1, paragraph 2, letter c, and 12-bis of Reg. Regulation Lazio n. 8/2015 and subsequent amendments)	€6,00	10
Buildings intended for short-term rental (Art. 4, Decree-Law n. 50/2017, converted by Law n. 96/2017)	€6,00	10
Open-air accommodation facilities: campsites, tourist resorts, and areas equipped for temporary parking	€3,00	5