

City of Ragusa - Tourist Tax Regulations

MUNICIPALITY OF RAGUSA

REGULATION

FOR THE APPLICATION OF THE TOURIST TAX

Approved with City Council Resolution n. 71 of 11/23/2011

Modified with City Council Resolution n. 84 of 16/12/2014

Modified with City Council Resolution n. 80 of 9/12/2020

1

City of Ragusa - Tourist Tax Regulations

INDEX

ARTICLE 1 - SUBJECT OF THE REGULATION	3
ARTICLE 2 - IMPOSITION OF THE TAX	3
ARTICLE 3 - TAX CONDITION	4
ARTICLE 4 - TAX LIABLE SUBJECT AND RESPONSIBLE FOR THE PAYMENT OF THE TAX	4
ARTICLE 5 - TAX MEASUREMENT	6
ARTICLE 6 - PAYMENT OF TAX	7
ARTICLE 7 - EXEMPTIONS	7
ARTICLE 8 - REDUCTIONS	8
ARTICLE 9 - OBLIGATIONS OF THE MANAGER AND OF RESPONSIBLE FOR PAYING THE TAX	9
ARTICLE 10 - REPORTING AND COMMUNICATION OBLIGATIONS	10
ARTICLE 11 - PROVISIONS ON ACCOUNTING AGENTS	11
ARTICLE 12 - CONTROL AND ASSESSMENT OF THE TAX	12
ARTICLE 13 - SANCTIONS	13
ARTICLE 14 - COMPULSORY COLLECTION	14
ARTICLE 15 - REFUNDS	14
ARTICLE 16 - LITIGATION	15

ARTICLE 17 - TAX OFFICER 15

ARTICLE 18 - TOURISM CONSULTATION 15

ARTICLE 19 - ENTRY INTO FORCE AND ADJUSTMENT CLAUSE 16

2

City of Ragusa - Tourist Tax Regulations

ARTICLE 1

SUBJECT OF THE REGULATION

1. This regulation, adopted under the regulatory authority provided by Article 52 of Legislative Decree 15 December 1997, no. 446, regulates the application in Municipality of Ragusa of the Tourist Tax, established and governed by Article 4 of the decree legislative n. 23 of March 14, 2011.

2. For matters not envisaged and governed by these regulations, the provisions apply of the law in force.

ARTICLE 2

INSTITUTION OF THE TAX

1. The tourist tax was established by the Municipality of Ragusa with a resolution of City Council No. 71 of 11/23/2011 with application of the tax starting from the 1st July 2012.

2 The tax revenue is intended to finance:

a. Promote the local tourism system through the implementation of projects inspired by the following macro-objectives: creation and national and international promotion of tourism products of the destination "Ragusa";

b. Interventions of maintenance, use and recovery of cultural and environmental assets falling within the municipal area, relevant for the tourist attraction, in order to ensure a better and adequate fruition;

c. Interventions for the promotion and enhancement of traditional and identity events for the city, with a strong tourist value, as well as the related public and private transport services;

d. Co-financing of promotional interventions to be carried out in collaboration with the Region e

Local Authorities;

And. Development of tourist information and reception points (Ragusa Center, Ragusa Ibla, Marina di Ragusa), uniformed by characteristics and with qualified personnel throughout the territory municipal, including through the use of new technologies;

f. Development project of tourist itineraries and criteria of excellence, also in the inter-municipal area, elaborated on the basis of specific market research; creation of structures and infrastructures around the attractors of the territory; creation of a product distribution network e promotion of the same;

3

City of Ragusa - Tourist Tax Regulations

g. Encouragement of projects aimed at favoring the stay of young people, families and elderly at the accommodation facilities, located in the municipal area, during the low season;

h. Design, organization and implementation of focused training panels;

the. Interventions by manu attention to greenery and street furniture falling within the municipal area, relevant

for tourist attraction, in order to ensure better and adequate use.

3 When discussing the budget, the Executive reports to the Council on the implementation of the interventions referred to in the previous paragraph. This document must be an integral part the preliminary and programmatic report preparatory to the budget, e will describe the destination of the tourist tax in percentage terms.

4 Within the terms of approval of the management report, the City Council will present annually to the City Council a report of the interventions carried out as per paragraph 2.

5 The Municipal Council, having heard the "Council for Tourism" referred to in art. 18 of this regulation, pending approval of the budget, prepares by 30 November

of the previous year, taking as a reference the amounts provided for in the financial statements of forecast for the previous year, a usage plan in percentage terms of the resulting resources from the application of the tourist tax, which will be attached to the Single Programming Document to be an integral and substantial part of it.

6 The utilization plan may not contemplate a percentage higher than 5% of the resources for recreational interventions with a purely municipal and / or neighborhood scope.

ARTICLE 3

IMPOSITIVE CONDITION

1. A prerequisite for the tax is accommodation and / or overnight stay:

a) in hotel and para hotel accommodation facilities: hotels, hotel villages, motels, tourist hotel residences, residential tourist companies, widespread hotels, any other tourist accommodation facility that has elements that can be connected to one or more of the previous ones

categories;

b) in non-hotel accommodation facilities: rural tourism accommodation, businesses landlords, bed and breakfasts, holiday homes, holiday homes and apartments, the youth hostels, agritourism lodgings, any other tourist-accommodation facility present elements related to one or more of the previous categories;

4

City of Ragusa - Tourist Tax Regulations

c) in outdoor accommodation facilities: tourist villages, campsites, campsites within the scope of agritourism activities and holiday parks, any other tourist-accommodation facility present elements related to one or more of the previous categories;

d) in non-receptive structures relating to properties:

- intended for short-term lease, referred to in Article 4 of the Decree Law of 24 April 2017, no. 50;

- rented exclusively for tourist purposes / destinations (tourist rentals);

located in the territory of the Municipality of Ragusa.

2. The tax is paid for each overnight stay in the accommodation facilities, referred to in paragraph previous from letter a) in letter c), which offer tourist hospitality in any capacity, located in the territory of the Municipality of Ragusa, up to a maximum of 7 consecutive nights.

3. The tax is paid for each overnight stay in the accommodation facilities, referred to in paragraph previous to letter d), which offer tourist hospitality in any capacity, located in the territory

of the Municipality of Ragusa, up to a maximum of 15 consecutive nights.

ARTICLE 4

TAX LIABLE SUBJECT

AND RESPONSIBLE FOR THE PAYMENT OF THE TAX

1. The tax is payable by non-residents in the Municipality of Ragusa who are staying and / or stay overnight in the accommodation facilities referred to in art. 3.
2. The persons responsible for the payment of the tourist tax are:
 - a) the manager of the accommodation facility referred to in Article 3, pursuant to paragraph 1 ter of art. 4 of legislative decree n. 23 of 14/3/2011;
 - b) the person who collects the fee or the consideration, or who intervenes in the payment of the aforementioned fees or fees, pursuant to paragraph 5 - ter of art. 4 of the law decree n. 50 of 24/4/2017 (regime of short leases). By way of example: the owners, the usufructuaries or anyone who has the availability of housing units for tourist rental, as well as subjects who carry out real estate brokerage activities, professional operators, subjects who they intervene as agents or sub-lessors, if they collect the rents or fees or if they intervene in the payment of the aforementioned fees or fees;
 - c) subjects who manage telematic portals, putting people in contact looking for one structure in which to stay and / or stay overnight with people who have real estate units from lease, if they collect the lease payments or the fees, they proceed with the collection and payment of the Tourist Tax and the further formalities required by the Laws and by the Regulations, through methods agreed with the City of Ragusa.

5

City of Ragusa - Tourist Tax Regulations

3. The subjects referred to in paragraph 2, below or referred to as "payment processors of the tax", collect the tax and respond directly to the correct and full transfer of the same to the Municipality of Ragusa.
4. Those responsible for paying the tax have the right of recourse to the taxable person.

5. In the case of “collect and remit” agreements signed with the Municipality of Ragusa, the levy of the tourist tax occurs at the time of booking the stay on the IT platform by applying the rate in force on that date.

ARTICLE 5

TAX MEASUREMENT

1. The amount of the tax is established by the Municipal Council with a specific resolution, under pursuant to art. 42 paragraph 2, lett. f) of Legislative Decree 18.08.2000 n. 267 and in any case within the measure

maximum established by law. In case of non-approval within the aforementioned term, the tax measures are understood to be extended from year to year as required by art. 1 paragraph 169 of Law 296/06.

2. The tourist tax is determined per person and per night and is graduated e commensurate with reference to the type and categories of accommodation facilities, as well as defined by regional legislation, taking into account the characteristics and services offered by same, as well as the consequent economic value / price of the stay. For hotels, i campsites, residences and farmhouses, the measure is defined in relation to their classification articulated, respectively, into "stars", "keys" and "sunflowers", "ears" and the like.

3. In the accommodation facilities referred to in paragraph 1 lett. a), b) and c) of art. 3 of the present Regulation, the tax is applied up to a maximum of seven nights per person / per month. The maximum threshold of seven nights also applies to stays with a duration maximum of 30 days without interruptions spanning two contiguous months.

4. In non-receptive structures referred to in paragraph 1 lett. d) of art. 3 of this Regulation, the tax is applied up to a maximum of fifteen nights per person / per month. There the maximum threshold of fifteen nights also applies to stays with a maximum duration of 30 days without interruptions spanning two contiguous months.

5. For the purposes of applying the tax, referred to in paragraph 3, the maximum threshold of seven nights even when the stay is made in two or more structures. In such if it is the responsibility of the guest (taxable person) to fill in the form prepared by the Municipality,

attaching the receipts certifying any payment of the tax for the previous nights. This form must be delivered directly to the manager of the

6

City of Ragusa - Tourist Tax Regulations

structure and / or present it to the real estate broker or to the portal manager telematics.

ARTICLE 6

PAYMENT OF THE TAX

1. The subjects referred to in paragraph 1 of art. 4 of this Regulation (taxable persons), pay the tax either to the manager of the structure itself or to the person carrying out activities real estate or to the person who manages the electronic portal, in any case to some of the subjects responsible for paying the tax as defined in the previous art. 4. The latter collect the tax by issuing the relevant receipt.

2. The taxable person is required to keep the receipt delivered by the accommodation a proof of the regular payment of the tax, as provided for by article 1, paragraph 161, Law 27 December 2006 n. 296, which sets the deadline for ascertaining non-payment of the tax by 31 December of the fifth year following payment.

3. Those responsible for paying the tax pay the sums collected as such of the tourist tax to the Municipality of Ragusa by the sixteenth day from the end of each calendar quarter, in the following ways:

- a) on the appropriate postal current account in the name of the Municipality;
- b) through the IT procedures made available on the Portal of the Municipality of Ragusa;
- c) by payment through the PagoPA platform whose payment slips will be can be downloaded on the management platform used by the Municipality of Ragusa.

4. The payment of the tourist tax, collected by the managers of telematic portals, may be carried out, notwithstanding the provisions of this article, in different and disciplined ways in the agreement signed with the Municipality of Ragusa.

ARTICLE 7

EXEMPTIONS

1. The following are exempt from paying the tourist tax:

- a) those registered in the registry of residents of the Municipality of Ragusa;
- b) minors within the twelfth year of age;
- c) those who work at any facility referred to in art. 3;
- d) patients who have to undergo therapies and medical examinations in public health facilities e private site in the municipal area and a possible companion for the entire period of

7

City of Ragusa - Regolamen to Tourist Tax

therapy and / or medical examination including an overnight stay before therapy and / or examination and an overnight stay following the end of the therapy and / or medical examination;

e) those who assist inpatients and / or assisted persons admitted to public and private health facilities in the

municipal area at the rate of one companion per patient for the entire period of hospitalization including one overnight stay before admission and one night after discharge;

f) parents, or delegated carers, who assist minors under the age of eighteen, hospitalized or in waiting for admission to public and private health facilities in the municipal area, for the period of hospitalization;

g) non self-sufficient handicapped persons and their companion;

h) bus drivers and accompanying persons who provide assistance to groups organized. The exemption applies to 2 bus drivers and a companion tourist for every twenty-five participants;

i) members of the Armed Forces, the state and local Police, as well as the National Corps of Firefighters who stay overnight for service needs;

j) subjects and volunteers who stay in accommodation facilities as a result of particular activities of type of assistance not provided for in the other exempt types and / or measures adopted by authorities public, to deal with emergency situations resulting from disasters or for humanitarian aid purposes.

l) personnel belonging to film and television companies engaged in productions

that promote and enhance the municipal area of Ragusa.

2. The exemption referred to in points d), e), f) and g) is subject to presentation to the manager of the accommodation facility with specific self-certification, by the guest certifying the hospitalization facility and the

reference period of health services or hospitalization; the exemption referred to in point i) is

subject to the presentation to the manager of the accommodation facility of a specific self-certification,

of the guest certifying that the stay at the property is due to the foreseen circumstances; in

in other cases, the exemption is subject to the delivery of appropriate certification or self-certification.

3. The declarations certifying the cases of exemption, made by the guest pursuant to Presidential Decree n.

445/2000, must be collected by the manager and kept at their accommodation facility for one

6-month period starting from the date of dispatch of the relevant quarterly return.

ARTICLE 8

REDUCTIONS

1. The tourist tax rate is reduced by 30% towards:

a) guests over 75 years of age;

8

City of Ragusa - Tourist Tax Regulations

b) school groups of lower and upper secondary schools on educational visits;

c) sportsmen under the age of 16, members of sports groups participating in initiatives e

tournaments organized in collaboration with the Municipal Administration.

2. The above reduction will be applied upon certification by the Headmaster, for the subjects

referred to in letter b) of the previous paragraph, of the sports federation of belonging for those of

referred to in letter c).

ARTICLE 9

OBLIGATIONS OF THE MANAGER AND THE PAYMENT MANAGER

OF THE TAX

1. The manager and / or the person responsible for paying the tax are required to apply the tax of

stay to the one who stays at the structures and to pay and report to the Municipality the relative collection.

2. The subjects referred to in paragraph 1, in conjunction with the start of the activity, must compulsorily request credentials for registering their facilities in the electronic portal of the tourist tax made available by the Municipality of Ragusa. Accreditation through registering on the portal is a mandatory requirement, the non-observance of which requires the application of administrative pecuniary sanctions.

3. The subjects referred to in paragraph 1 are responsible for the formalities instrumental to the collection of the tax, as well as all the obligations provided for in the following points:

a) request, on the basis of current rates, the payment of the tax and to issue the relative one receipt;

b) inform their guests of the application, extent, exemptions and reductions of the tourist tax. The information sheet, downloadable from the Municipality website and translated into different foreign languages, must be placed in special spaces clearly visible to guests. The information on the application of the tourist tax must be published, also via link

telematic to the site of the Municipality of Ragusa, on the websites of the managers of the structures, of the

intermediaries and managers of telematic portals;

c) fulfill the declaratory obligations referred to in the following art. 10 of this regulation even if we make use of the authorized intermediaries or of the subjects managing telematic portals;

d) communicate to the Municipality (using the appropriate form downloadable on the Municipality portal as well as

made available electronically), together with the electronic submission of the declaration

quarterly, the data of the taxable person who refused to pay the tax so that the offices

can prepare the documents for the recovery of the tax. In the absence of this declaration, the tax of

9

City of Ragusa - Tourist Tax Regulations

stay is intended as collected and must be paid to the Municipality;

e) fulfill the obligations on accounting agents (transmission of form 21) pursuant to art. 11 of

this regulation.

4. The subjects referred to in paragraph 1 are obliged to keep the documentation for five years useful to demonstrate the correct application of the tax, the forms completed by the guests who certify to have already paid the tax in other structures, copy of the reports of failure to pay e receipts for the payments made.

ARTICLE 10

REPORTING AND COMMUNICATION OBLIGATIONS

1. The subjects referred to in art. 4 are required to submit the declaration referred to in paragraph 1 ter of art. 4 of the legislative decree of 14 March 2011 n. 23, paragraph inserted by paragraph 3 of art. 180 of the law decree n. 34/2020.

2. The declaration referred to in paragraph 1 must be presented cumulatively and exclusively electronically, by 30 June of the year following the one in which the tax assumption, according to the methods approved by decree of the Ministry of Economy e of Finance.

3. The subjects referred to in paragraph 1 are also required to submit by the sixteenth day from the end of each calendar quarter, exclusively electronically on the portal set up by the Municipality of Ragusa, the appropriate quarterly declaration.

4. The periods to be declared and the submission deadlines are as follows:

☒ January 1st - March 31st, by April 16th;

☒ April 1st - June 30th, by July 16th;

☒ 1 July - 30 September, by 16 October;

☒ October 1 - December 31, by January 16 of the following year.

5. In the quarterly declaration, prepared according to the procedures established by the Municipality of Ragusa e

made available through the appropriate IT portal after registration,

the number of those who stayed / stayed during the period of

reference, both cumulative and detailed by month, as well as the relative period of stay, the

reductions and any exemptions due under this regulation.

6. The obligation to transmit the quarterly declaration must be fulfilled even if they are not registered attendances or these have all benefited from exemptions.

10

City of Ragusa - Tourist Tax Regulations

ARTICLE 11

PROVISIONS ON ACCOUNTING AGENTS

1. The subjects referred to in art. 4, appointed pursuant to and by effect of this regulation of the collection and then transfer of the tourist tax into the municipal coffers, assume the function of accounting agents and are consequently required to render the judicial account of the management carried out. To this end, by January 31 of each year, the aforementioned subjects must submit to the

Municipality of Ragusa the judicial account of the cash management, relating to the receipts handled a tax title in the previous year.

2. The management account must be drawn up on a specific ministerial model approved with Presidential Decree

194/1996 (Form 21 - Management account) and sent, by 31 January, electronically on the

visitor tax portal and digitally signed by the manager (owner / legal

representative) of the accommodation facility or in any case on the basis of the transmission methods established by the Court of Auditors.

3. The sums collected as a tourist tax must be reported in the management account

in the period 1 January - 31 December of the reference year and the details of the collection are indicated and its transfer to the Municipality. The "Model 21 - Management account" must provide the following information:

☒ the name of the manager and the name of the structure (registry);

☒ the year in which the tax was collected;

☒ the progressive number for each completed line;

☒ the period and subject of the collection;

☒ collection details: the amount declared by the manager in the declaration

quarterly must correspond to the amount actually collected from the taxable persons

the tourist tax;

☒ the details of the payments to the Treasury.

In the event that a manager collects the tax for several structures, the models to be presented will be many how many are the accommodation facilities.

4. The accounting agent must keep the documentation proving the results indicated in management account with obligation to show in the event of a request by the competent authorities.

5. Notwithstanding the provisions of paragraph 1 of presarticle body, the entities managing the portals telematics will send, by January 31 of the following year, the management account (form 21) by certified electronic mail with digital signature or by registered mail with handwritten signature of the Legal Representative.

6. Failure to submit form 21 involves reporting by the Municipality of

11

City of Ragusa - Tourist Tax Regulations

Ragusa to the Court of Auditors and the Guardia di Finanza for the activities of their respective competence.

ARTICLE 12

CONTROL AND ASSESSMENT OF THE TAX

1. For the purposes of the assessment of the tourist tax, the provisions referred to apply in Article 1, paragraphs 161 and 162, of Law 296/06.

2. For the purposes of carrying out the control activity, the Municipal Administration can:

a) invite the managers and / or those responsible for paying the tax to exhibit or transmit documents and documents. The data and elements acquired are placed at the basis of the assessments;

b) invite the managers and / or those responsible for paying the tax to appear in person or by means of representatives to provide relevant data and information for the purposes of the investigation comparisons to them. The data and elements acquired are placed at the basis of the assessments;

b) send questionnaires relating to data to the managers and / or persons responsible for paying the tax and news of a specific nature, with an invitation to return them filled in and signed;

e) proceed with the execution of accesses, inspections and verifications in accordance with Article 33 of the Presidential Decree

600/73 at the accommodation facilities referred to in art. 3 of this regulation;

f) request data, information and elements relevant to the purposes from other public offices

the assessment of taxable persons and managers of accommodation facilities;

g) request, also for monitoring purposes, pursuant to article 13-quater, paragraph 2, of

Decree Law 30 April 2019, n 34, converted, with amendments, into Law 28 June

2019, n. 58, the data, in anonymous form, resulting from the communications referred to in Article 109,

paragraph 3, of the Consolidated Law on Public Security, referred to in Royal Decree 18

June 1931, n. 773 and subsequent amendments.

3. In cases of failure to submit the declaration, failure to submit the

required documentation and / or failure to respond to questionnaires, the office determines the tax on

base of data and news in any case collected or come to his knowledge. In particular in order to

quantify the amount due the Tax Resources Sector of the Municipality of Ragusa will be able to carry out

all the verification activities including those referred to in paragraph 179 of Law 296 of 27/12/2006 and yes

the provisions of art. 68, paragraph 1, of the law of 23 December 1999, n. 488, relative

the effectiveness of the assessment report.

4. In the event of the absence or unreliability of the documentation found or provided by the manager of the

structure and / or by the person responsible for paying the tax, the tax due will be determined in

function of the accommodation potential of the structure, declared to the competent Public Offices

Administration, detected during the verification by the competent bodies, or with the method

12

City of Ragusa - Tourist Tax Regulations

inductive, assuming as parameters the number of beds in the structure during the period of operation.

5. The Municipality of Ragusa, with a provision adopted by the manager of the competent office, can

confer the powers of assessment, immediate challenge, as well as drafting and

signing of the assessment report for violations relating to one's own income e

for those that occur on its own territory, also to the entrusted subjects, even in a manner

disjoint, of the attività 'of liquidation, ascertainment and collection of the taxes and of collection of the

other income, pursuant to article 52, paragraph 5, letter b), of the legislative decree of 15 December 1997, n. 446, and subsequent amendments.

ARTICLE 13

SANCTIONS

1. Violations of these Regulations committed by managers and / or payment processors of the tax, are punished with administrative sanctions imposed on the basis of the principles general dictated in the matter of tax sanctions by legislative decrees 18 December 1997, nos. 471, 472 and 473, by art. 180 of the legislative decree n. 34 of 5/19/2020, according to the provisions of law n. 689 of 1981 as well as in accordance with the provisions of this article.
2. For the omitted, delayed or partial payment of the tax, the administrative sanction is applied referred to in art. 13 of Legislative Decree 471/97.
3. For the omitted or unfaithful declaration referred to in paragraph 1 of art. 10 of this regulation, yes applies the pecuniary administrative sanction of the payment of a sum from 100 to 200 percent of the amount due.
4. The right to apply, in the case of assessments for several tax periods, to apply remains unaffected the sanction with the application of the cumulation of Junel reiterate referred to in art. 12 of the law 472/97.
5. For the violation of the descending obligations referred to in the paragraph referred to in paragraph 3 of art. 10 of this regulation (omitted, incomplete, unfaithful or late transmission of the declaration quarterly) a pecuniary administrative sanction is applied from 100.00 to 500.00 euros for each quarterly declaration required by art. 7 bis of Legislative Decree 267/2000, according to the provisions of Law 689 of 1981. The imposition of sanctions for omitted, incomplete, unfaithful or late communication does not exempt from the payment of the evaded tax.
6. For the violation of the obligation to register and request access credentials in the portal telematic system of the Municipality, pursuant to art. 9 of these Regulations of the Entity, the sanction is applied pecuniary administrative fee of € 1,000.00 in accordance with the provisions of Law 689 of 1981. The imposition of the sanction does not exempt from the payment of the evaded tax.

7. For all structures subject to the obligations of this regulation, even those for which

13

City of Ragusa - Tourist Tax Regulations

neither prior authorization nor notification of the start of activity is required, due to the omitted carrying out the accreditation procedure provided for by paragraph 2 of art. 9 of the present regulation, the pecuniary administrative sanction of 500.00 euros provided for by art. 7 bis of Legislative Decree 267/2000, according to the provisions of Law 689 of 1981.

8. For the violation of the obligation to inform customers provided for in Article 9 paragraph 3 lett.

b), or for the lack of display, clearly visible to guests, of the information material, or for the

lack of information on its online site, on the application of the tourist tax, yes

applies the pecuniary administrative sanction from Euro 100.00 to Euro 500.00, pursuant to the article 7 bis of Legislative Decree 267/2000 to be imposed on the basis of the provisions of Law 689/1981.

9. For the lack of or late reply to the questionnaires and the failure or late sending of documents and records

required pursuant to Article 12 of these Regulations, the administrative sanction is applied

pecuniary from Euro 100.00 to Euro 500.00, pursuant to Article 7 bis of Legislative Decree 267/00 to be imposed

based on the provisions of Law 689/1981.

10. The penal sanctions provided for by the penal code and by special laws on the matter are reserved. In

particular failure and / or partial payment of the tourist tax is configured

appropriation of money due to the Public Administration and therefore sanctioned with the amount

provided for by the Criminal Code, by special laws on the subject and with reporting to the Court of Auditors e

to the Public Prosecutor's Office.

ARTICLE 14

COMPULSORY COLLECTION

1. The amounts ascertained by the Municipal Administration by way of tax, penalties and interest, if

not paid within sixty days of notification of the deed, are collected

coercively according to current legislation.

ARTICLE 15

REFUNDS

1. The reimbursement of the sums paid and not due must be requested within five years from the day of payment or from the day on which the right to return as required by art. 1 paragraph 164 of Law 296/06.
2. In cases of payment of the tourist tax by the manager of the accommodation facility and / or responsible for paying the tax, in excess of the amount due, the excess may be recovered by offsetting with the payments of the tax that must be made

14

City of Ragusa - Tourist Tax Regulations

within the prescribed deadlines. The compensation must be communicated with the appropriate form prepared by the Municipality of Ragusa, accompanied by suitable documentation, and must be submitted at least 15 days before the deadline for payment. In the hypothesis in which the excess to be compensated is equal to or greater than € 2,000.00, the compensation may be carried out only with the prior authorization of the Municipality. The tax is not refunded for amounts equal to or less than Euro 12.00.

ARTICLE 16

LITIGATION

1. Disputes concerning the tourist tax are devolved to the jurisdiction of Tax Commissions pursuant to Legislative Decree 31 December 1992, n. 546 and later changes.
2. For disputes concerning the application of administrative pecuniary sanctions of Euro 25 to Euro 500.00, pursuant to Article 7bis of Legislative Decree 267/00, the provisions apply provided for by Law 689/1981.

ARTICLE 17

TAX OFFICER

1. The Official in Charge of the Tourist Tax is appointed by a resolution of the Board

Municipal.

2. The Officer Responsible for the Tourist Tax is the subject competent to impose the administrative sanction pursuant to article 17 of law no. 689.

3. The Tax Officer Responsible for the organization of activities related to management of the tax and prepares and adopts the consequent acts.

ARTICLE 18

OBSERVATORY FOR TOURISM

1. A permanent observatory formed by the Municipal Administration and the associations most representative of the owners of accommodation facilities with the task of monitor the effects of the application of the tax and formulate any corrective proposals,

as follows:

- Mayor;

15

City of Ragusa - Tourist Tax Regulations

- Tourism Councilor;

- 2 majority and 2 minority councilors designated by the municipal council;

- Category associations that will be represented on the basis of the number of beds:

➤ from 150 to 1000 beds 1 component,

➤ from 1001 onwards, 2-member beds;

2. The technical table is convened by the president (elected by acclamation or by majority of the members of associations) and at the request of the competent councilor will meet periodically (at least in conjunction with the periods covered by the declaration) to monitor the application of the tax with particular reference to the issues referred to in art. 2 of this regulation, at any problems of a technical nature and the actual use of the tax revenue.

3. The observatory represents a purely advisory body of the administration for which it is not no vote is expected and his opinion is not binding.

4. The observatory in order to promote projects and initiatives in the tourism field to be proposed the administration may request the collaborative contribution of the representative associations of

travel agencies, tourist guides, consumer associations, tourist consortia and pro loco.

ARTICLE 19

ENTRY INTO FORCE AND ADJUSTMENT CLAUSE

1. This regulation, published in accordance with the law, takes effect from the first day of the second - the month following that of the publication carried out pursuant to paragraph 15 of art. 13 of the law decree n. 201 6/12/2011 in the specific section of the fiscal federalism portal, for publication on the computer site referred to in article 1, paragraph 3, of legislative decree 28 September 1998, n. 360.

2. This regulation is automatically adapted in relation to the modifications of the national and community legislation.

16

1

Annex b)

TABLE OF CITY TAX RATES

BY CLASSIFICATION OF ACCOMMODATION STRUCTURES

HOTEL ACCOMMODATION STRUCTURES AND PARA HOTELS STARS

5

and sup.

4 3 2 1

HOTEL € 3.00 € 2.00 € 1.50 € 1.00 € 1.00

VILLAGE-HOTEL € 3.00 € 2.00 € 1.50 € 1.00 € 1.00

MOTEL € 2.00 € 1.50 € 1.00 € 1.00

HOTEL TOURIST RESIDENCE € 2.00 € 1.50 € 1.00

RESIDENTIAL TOURIST COMPANY € 2.00 € 1.50 € 1.00

DIFFUSED HOTEL € 1.50 € 1.50 € 1.00

ANY OTHER STRUCTURE WHICH PRESENTS ELEMENTS THAT CAN BE CONNECTED A

ONE OR MORE OF THE PREVIOUS CATEGORIES € 3.00 € 2.00 € 1.50 € 1.00 € 1.00

* rate for accommodation / overnight stay

up to n. 7 nights

EXTRA HOTELS ACCOMMODATION STRUCTURES STARS

5

and sup.

4 3 2 1

RURAL TOURISM - RURAL TOURISM ACCOMMODATIONS € 3.00 € 2.00 € 1.50 € 1.00 € 0.75

ROOM RENTAL € 1.50 € 1.00 € 0.75

BED AND BREAKFAST (organized as an entrepreneur or not) € 1.50 € 1.00 € 0.75

HOLIDAY HOUSES (accommodation facilities equipped for the stay of people or groups managed outside commercial channels, by public bodies, associations or religious bodies operating, not for profit, for the achievement of social, cultural, welfare, religious or sporting purposes, as well as by bodies or companies for the

stay of their employees and their families)

€ 0.75

HOLIDAY HOUSES AND APARTMENTS (properties furnished and managed in good shape business for renting to tourists with contracts not exceeding three months)

€ 0.75

YOUTH HOSTELS € 0.50

ANY OTHER STRUCTURE WHICH PRESENTS ELEMENTS THAT CAN BE CONNECTED A

ONE OR MORE OF THE PREVIOUS CATEGORIES

€ 3.00 € 2.00 € 1.50 € 1.00 € 0.75

EARS

FARM ACCOMMODATION € 2.00 € 1.50 € 1.00 € 0.75

* rate for accommodation / overnight stay

up to n. 7 nights

OUTDOOR ACCOMMODATION STRUCTURES

CAMPSITES

€ 0.50

RESORTS

€ 0.75

CAMPSITES IN THE FIELD OF AGRITURISTIC ACTIVITIES

€ 0.75

HOLIDAY PARKS

€ 0.75

ANY OTHER STRUCTURE WHICH PRESENTS ELEMENTS THAT CAN BE CONNECTED A

ONE OR MORE OF THE PREVIOUS CATEGORIES € 0.75

* rate for accommodation / overnight stay

up to n. 7 nights

2

NON RECEPTIVE STRUCTURES

PROPERTIES INTENDED FOR SHORT RENTAL

(article 4 of the law decree no.50 of 24 April 2017)

Private individuals with a duration of the property lease contract of up to thirty

days outside the business, with or without additional services

regardless of the real estate units managed

€ 1.00

* rate for accommodation / overnight stay

up to n. 15 nights

PROPERTIES TO LEASE EXCLUSIVELY

BY PURPOSE / TOURIST DESTINATION

Private individuals with a duration of the property lease contract of up to thirty

days outside the business, with or without additional services easy

regardless of the real estate units managed

€ 1.00

* rate for accommodation / overnight stay

up to n. 15 nights