



Comune di Camaiore

TOURIST TAX

The Municipality of Camaiore established the Tourist tax and approved the Regulation for its application by resolution C.C. no. 103 of 27.12.2023. This tax must be paid by those not resident in the municipality for each overnight stay in the accommodation facilities in the municipality from **1 June to 30 September each year**, up to a maximum of 7 consecutive overnight stays. If the period of stay exceeds 7 consecutive nights the tourist tax remains due for the first 7 nights only.

Accommodation facilities include, but are not limited to, hotels, tourist hotel residences, campsites, tourist villages, holiday homes, hostels, room rentals, holiday houses and flats, furnished flats for tourist use, occasional accommodation and breakfast activities (bed & breakfast), agritourisms, rural tourism facilities, as well as properties intended for short-term rental, as referred to in Article 4 of Legislative Decree 24/04/2017, no. 50.

For the obligations by the aforementioned regulation, the manager of the accommodation facilities must use the **RICESTAT** platform. For tourist leases only, pursuant to Article 4 of Legislative Decree 24/04/2017, no. 50, the platform to be used is **MOTOTOURISTOFFICE**. **For both platforms the credentials are those already active for accessing ISTAT communications.**

Periodic reporting of data and payment of tax

The facility manager is required to enter the data with monthly details via the above-mentioned platforms and confirm them on the following deadlines **16 July**, for the period from 1 to 30 June, and **16 October**, for the period from 1 July to 30 September, indicating the number of overnight stays, the period of stay, the exempt persons and the tax due. This confirmation of data is equivalent to the submission of the periodic telematic declaration/communication and will allow the generation of **PagoPa** slips for the payment of the tax due on the same due dates (16 July for the period from 1 to 30 June - 16 October for the period from 1 July to 30 September). The communication/declaration must be submitted even if there is no presence in the facility.

Annual declaration on ministerial model

The annual declaration must be submitted exclusively electronically by 30 June of the year following the year in which the taxable event occurred on the form approved by the Ministry of Economy and Finance.

Persons exempt from paying the tax:

- a) minors up to the age of 14;
- b) severely disabled persons whose disability condition is certified pursuant to Article 3, paragraph 3 of Law no. 104/1992 and similar provisions of the countries of origin for foreign citizens and their accompanying person. The exemption is subject to the presentation of appropriate certification or presentation of the EU DISABILITY CARD issued by Inps with a verification QRCode;
- c) coach drivers and tour leaders who provide assistance to groups organised by travel and tourism agencies;
- d) those who assist patients admitted to local health facilities, at the rate of one accompanying person per patient, two if the patient is a minor;
- e) volunteers who offer their services in the municipality at events and demonstrations organised by a public administration or to deal with emergencies or disasters;

- f) personnel belonging to the State Police and the other armed forces who carry out public order and safety activities, as defined in the Consolidated Law on Public Security r.d. 18/06/1931, no. 773, and the subsequent Implementing Regulation r.d. 06/05/1940, no. 635, who stay for service requirements;
- g) persons who are staying in accommodation facilities as a result of measures adopted by public authorities, to cope with situations of a social nature, as well as emergency situations resulting from calamitous or extraordinary events or for humanitarian relief purposes;
- h) persons who, following international war events, are received and accommodated in accommodation facilities;
- i) employees of accommodation facilities who, in the performance of their work duties, stay as free guests in accommodation facilities located in the Municipality of Camaiore;
- l) students carrying out internships/traineeships at the accommodation facilities.

The recognition of the exemptions set forth in paragraph 2, with the exception of those set forth in letters a) and g), is subject to the issuance to the manager of the accommodation facility, by the interested party, of a certificate, issued in accordance with the provisions set forth in articles 46 and 47 of Presidential Decree no. 445/2000 and subsequent amendments, certifying that the person in question meets the prescribed requirements. In the cases envisaged by letter d), the certificate must contain the personal details of the accompanying person/parent and of the patient, as well as the reference period of the healthcare services or hospitalisation. The accompanying person/parent shall also have to declare that the stay at the accommodation facility is for the purpose of providing medical assistance to the patient. For the hypothesis referred to in point l), a certificate from the educational establishment must be provided.

TOURIST TAX RATES 2024
Resolutions G.C. 357 of 07/12/2023 and 117 of 10/04/2024

STRUTTURE RICETTIVE ALBERGHIERE	IMPOSTA A PERSONA PER OGNI PERNOTTAMENTO
Alberghi 5 stelle	€ 3,00
Alberghi 4 stelle	€ 2,50
Alberghi 3 stelle	€ 1,50
Alberghi 1 e 2 stelle	€ 1,00
Residenze turistico alberghiere e Campeggi	€ 1,50

STRUTTURE RICETTIVE NON ALBERGHIERE	IMPOSTA A PERSONA PER OGNI PERNOTTAMENTO
Bed & breakfast, Affittacamere, Residenze rurali, Case e appartamenti per vacanze	€ 1,50
Ostelli e rifugi	€ 0,50
Altre	€ 1,50

For information on the application of the tourist tax you can write to the email address impostadisoggiorno@comune.camaiore.lu.it or the pec address comune.camaiore@cert.legalmail.it or call 0584/986243 and 0584/986351.

For information on the RICESTAT or MOTOTURIST OFFICE programmes you can use the online chat or you can contact Connectis srl assistance tel. 0574/021054 from 10.30 a.m. to 12.30 p.m. Monday to Friday.