

### Tax on stays in tourist establishments

Approved by Law 5/2012, of 20 March 2012, on fiscal, financial and administrative measures and on the creation of the tax on stays in tourist establishments (DOGC núm. 6094 de 23.03.2012)

#### Rate\* per person and day (maximum of 7 days)

Type of establishment	Barcelona city		rest of Catalunya		Exemptions
	Without VAT	With VAT 10%	Without VAT	With VAT 10%	
5 star and luxury hotels, and cruise ships	2,25 €	2,48 €	2,25 €	2,48 €	<b>a.- Age 0 - 16</b>  b.- Stays subsidised by social programmes of a public administration of any European Union member state.
4 star and 4 star superior hotels	1,10 €	1,21 €	0,90 €	0,99 €	
Other establishments and facilities ( <b>hotel establishments, tourist apartments</b> , campsites, rural tourism establishments, youth hostels, houses for tourist use and areas provided for overnight stays by mobile accommodation)	0,65 €	0,72 €	<b>0,45 €</b>	<b>0,50 €</b>	

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

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