



Tax on stays in tourism establishments in Catalonia

Why a tax on stays in tourism establishments?

To generate resources to be able to maintain and promote Catalonia as a first-class tourist destination and worldwide benchmark, from the point of view of both competitiveness and quality, and sustainability, with a tourism industry of high added value. The aim is also to minimise the impact of tourism in other busy tourist areas. The revenues generated by the tax will be added to the Tourism Development Fund, a mechanism to finance tourism policies aimed at achieving the aforementioned results.

Who has to pay?

Any natural or legal person (in whose name a bill is issued for stays by natural persons) who stays in any of the following types of tourist accommodation: hotels; apartment hotels; no-board hotels or guesthouses; holiday apartments; campsites; rural tourism establishments and dwellings for tourist use. Also any person staying in a youth hostel or on a cruise ship.

What rates are applied?

Rates vary according to the type of accommodation, its category and whether it is in the city of Barcelona or elsewhere in Catalonia. It is paid per person and unit of stay (day or part thereof), with or without overnight stay, with a maximum seven-night stay per person in the same accommodation over a continuous period.

A special rate is applied to stays in establishments in a tourist recreation centre that are located in areas where gambling is permitted.

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

RATE PER PERSON AND UNIT OF STAY (The tax fee is part of the tax base for calculating the VAT)			
Type of accommodation	General rate		Special rate
	Barcelona city	Rest of Catalonia	
5*, grand luxe hotel, luxury campsite and establishment of similar category	2,25 €	2,25 €	5,00 €
4* and superior 4* hotel and establishment of similar category	1,10 €	0,90 €	3,50 €
Dwellings for tourist use	2,25 €	0,90 €	-
Other establishments	0,65 €	0,45 €	2,50 €
Cruise ship			
Over 12 hours	2,25 €	2,25 €	-
12 hours or less	0,65 €	-	-

Are there any exemptions?

Yes, the following are exemptions:

- Stays subsidised by social programmes of a government agency of any EU member state.
- Stays by people aged or under sixteen.
- Stays undertaken due to force majeure
- Stays by any person for health reasons, and their carers.

Documents must be supplied justifying eligibility for these exemptions. In regard to stays for health reasons, proof must be provided that such stays are due to a need to receive healthcare included in the services portfolio of the Catalan public health service.

Do I need a bill from the accommodation?

Yes, at the end of your stay. The tourist accommodation in question should include on the invoice issued, differentiated from the other services provided, the amount corresponding to the tax charged, indicating the number of units of stay and tax rate. If a tourist has paid in advance the whole amount for their stay, through an intermediary in their country of origin, the establishment must issue the client a bill for the tax, even this is the only item appearing on it.

What is done with the money collected?

It is used for the following:

- To promote Catalonia as a tourism destination.
- To promote responsible, quality sustainable tourism and the protection, preservation, recovery and improvement of tourism resources.
- To foster, create and improve tourism products
- To improve services for the control and inspection of tourism establishments.
- To develop tourism-related infrastructure and services.

Where can I get more information?

On the Catalan Tax Office website: <https://atc.gencat.cat/es/tributs/ieet/index.html>

(** website in Spanish and Catalan)

Specifically in the section "Preguntas frecuentes" (FAQ): <https://atc.gencat.cat/es/atencio/preguntas-frecuentes/pmf-ieet/index.html>

(** website in Spanish and Catalan)