



UNIONE DEI COMUNI NORD EST TORINO

Association of municipalities in the North East area of Turin

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VISITOR'S TAX AS BY ARTICLE N.4 OF LAW 23/2001

(D.C.U number 25, 30/11/2011, D.G.U. number 15, 20/12/2011 and D.C.U. number 17, 18.07.2012)

This tax is due when staying overnight in accommodation facilities in the municipalities of: Borgaro T.se, Caselle T.se, San Benigno, San Mauro, Settimo, Volpiano.

The application of the tax will become effective from 16/01/2012 according to the indications below:

Accommodation type	Tax amount
Hotels, B&B, camping, etc.	€ 0,40 per each star per night
Guesthouses, country houses, youth hostels, rooms to rent, etc.	€ 0,40 per night

The tax is to be paid only by **non-residents that stay in one of the municipality which are part of the above Association.**

The tax is applied to up to 4 consecutive overnight stays.

Exemptions from the payment:

- minors, if already not paying for the accommodation;
- bus drivers and guides; the exemption is applied for every driver and tourist guide every 20 tourists;
- workers at the accommodation facilities;
- disabled;
- school-children;
- people taking part in events under the sponsorship and/or with the contribution of the municipalities belonging to the Association or of the Association itself.

Other exemptions: people who are staying at the accommodation facilities because of measures taken by public authorities, victims of natural disasters, situations of emergency.

The following **sanctions** are expected (article n. 9, Rules for tax enforcement as by law D.C.U number 25, 30/11/2011):

- If **omitting, delaying or partially paying the tax**, an administrative sanction of 30% of the unpaid amount will be applied, as by article 13 of law n. 471, 1997. To the enforcement of the sanction above the dispositions found in article 16, law n.472, 1997, will be applied.
- In case of an **omitted, uncomplete and false declaration** by the owner or manager an administrative sanction of 150 to 500 euros will be applied, as by article 7 bis, law 18/08/2000 n. 267. To the enforcement of the sanction above the dispositions found in article 16, law n.472, 1997, will be applied.
- If **failing to fulfill the duty of information** as by article 7, paragraph 1, the owner or manager of the accommodation facility will have to pay an administrative monetary sanction of € 25 to €100.

The sums due, sanctions and interests, will be collected as by law.

Borgaro, 23rd July 2012

THE PRESIDENT OF THE ASSOCIATION
Ing. Vincenzo BARREA