



## Govern de les Illes Balears

### Sustainable Tourism Tax

#### Facts and figures

##### **What kind of tax is it?**

It is a direct tax for a specific purpose, imposed by the Balearic Government. The tax is levied on stays of individuals in tourist accommodation and in apartments or houses that are rented to tourists, as well as on cruise ships berthing at the Balearic Islands.

##### **Which kind of tourist accommodations are affected?**

Taxed will be stays in the following accommodation and facilities:

- Hotels
- Holiday Apartments and Homes
- Country Hotels
- Hostels and mountain huts
- Guest houses, inns and campsites
- Cruise ships that moor in a port of the Balearic Islands

##### **Who will be exempted?**

Children under 16 years.

##### **Where will revenue be invested?**

The revenue generated by this tax will be used for full or partial funding or investment of the following areas:

- a) Protection, preservation and restoration of nature and environment
- b) Improving the quality offer and the competitiveness of the tourism sector, extend the tourism season, creating tourism products and tourism advertising.
- c) Development of infrastructures for a sustainable tourism
- d) Restoration and renovation of historical and cultural heritage
- e) Promoting projects that contribute to economic differentiation as well as promoting research, development and technological innovation related to tourism
- f) Improvement of education and of the quality of jobs within tourism sector



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### Who will decide about this investment?

The decision will be taken by the so called Commission for Sustainable Tourism. This commission will be composed by representatives of the Balearic Ministries for Tourism, Finance, Economy and Environment. Furthermore, representatives of the four island councils and the municipalities of the Balearic Islands (by means of representing associations), employees and employers associations as well as representatives of civil society, with special attention to environmental organizations.

The Commission shall prepare every year a plan for the promotion of sustainable tourism, which annually sets the corresponding priorities, taking into account territorial balance between the four islands.

### Amount of tax:

| Types of establishments  | €/day*<br>(May-October) | €/day*<br>(November -April) |
|--|-------------------------|-----------------------------|
| 5-star, 5-star luxury and 4-star superior hotels / 4-keys superior and 4-keys tourist apartments   | 4                       | 1                           |
| 4-star and 3-star superior hotels / 3-keys superior tourist apartments                             | 3                       | 0.75                        |
| 1-star/-key, 2-star/-key and 3-star/-key hotels and tourist apartments                             | 2                       | 0.5                         |
| Holiday rentals (fincas, apartments, houses) and other tourist establishments                      | 2                       | 0.5                         |
| Rural hotels, agrotourism accommodation and inland tourism accommodation                           | 2                       | 0.5                         |
| Hostels, lodgings, guest houses, boarding houses, tourist camps or campsites, shelters and refuges | 1                       | 0.25                        |
| Tourist cruise liners  | 2                       | 0.5                         |

\*+ 10% VAT (where applicable)

### Exemptions

- Children under the age of 16 are exempt from the tax.
- Long term holiday makers will have a 50 % discount on the tax starting from the ninth day of their stay in the same accommodation.
- Cruise passengers berthed in the Balearic Islands will also be expected to pay the sustainable tourism tax, unless the Balearic Islands is the home port of the ship