



Tourism-related Taxes: A Comparative State of Play

Exploring the diverse approaches to tourism levy systems across HOTREC members

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The system of tourism-related taxes in Europe is **highly diversified**, with each country, and often individual cities, adopting distinct approaches to levy charges on visitors. The range of practices across the continent reflects the unique economic, social and environmental priorities of each region, creating a complex landscape for both travellers and tourism stakeholders to navigate. Additionally, in response to recent trends in tourism, a variety of new taxes have emerged, further complicating and fragmenting the system. Finally, even in terms of terminology, there is a certain inconsistency between the terms employed and their associated meanings.

Recognising this diversity, HOTREC has gathered input from its Members to assess the current state of play concerning two key types of tourism taxes: the city tax and the tourist tax. With **city tax**, we refer to the local levy imposed on travellers staying in accommodation; this tax is usually collected by the accommodation providers on behalf of the local authorities and is charged per person, per night of stay. With **tourist tax**, we refer to the levy imposed on visitors, including day-trippers, as part of a broader effort to manage the effects of tourism on local infrastructure and resources.

The result of this survey enables a comparison of **20 practices**¹ across the following countries:

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¹ The data presented reflects the survey responses and has not been altered.

Austria

City tax

The regulation of the city tax (amount, structure) is the responsibility of the federal states. Thus, there are 9 different systems in Austria.

- In Vienna, the amount is determined by the turnover of the overnight stay (3,2% of calculation basis).
- In other federal states, e.g. Salzburg, the municipalities are categorised from (highly) touristic to non-touristic regions and the amount of the city tax is determined by the municipality/region where the hotel is located.
- Other federal states, e.g. Styria, categorize based on the type of accommodation.

Demonstrative examples:

- Vienna: 3,2% of calculation basis. Calculation basis is the fee without breakfast including VAT and local tax (e.g. room fee is 150€, city tax is 3,79€).
- Salzburg:
 - Category B and A municipality - 4,00€, in 2026 it will be 5,00€.
 - Category C municipality - 3,00€, in 2026 it will be 3,50€.
- Styria: overnight tax is 2,00€ on camping, caravan, motorhome and mobile home sites, and 2,50€ in all other accommodation establishments.

Tourist tax

In Salzburg, the mobility tax is a fee that will be levied on all overnight guests in Salzburger Land from 1 May 2025. The federal government says that this revenue will be used to expand local public transport and promote sustainable tourism. Guests would benefit from this by receiving a free public transport guest ticket during their stay, which allows them to use all public transport free of charge.

- From 1 May 2025, the fee will be 0,50€ per overnight stay.
- From 1 May 2027, the contribution will be increased to 1,10€.

Belgium

City tax

The city tax in Flanders Belgium is a tax imposed at the municipal level, with each municipality having the discretion to decide whether to apply it. The structure, applicable rates and eligibility criteria are determined individually by each municipality.

Demonstrative examples:

- Bruges: 2,83€ per person, per night.
- Gent: 3,30€ per person, per night.
- Antwerp: 2,97€ per person, per night.

Tourist tax

The city tax and tourism tax are typically considered the same and are always charged on a per-night basis (not to day-trippers).

Czech Republic

City tax

The accommodation fee is a tool used by municipalities. Each municipality can set its own rate, but there is a maximum legal limit of 50 CZK (approx. 2€) per person, per night. The fee applies to guests over 18 years old who are staying for less than 60 nights. The accommodation providers collect the fee on behalf of the municipality.

Demonstrative examples:

- Max 50 CZK per person, per night.

Tourist tax

N/a.

Denmark

City tax

There are no specific taxes imposed on tourist in either the capital or the rest of the country. However, Denmark has one of the highest general consumption taxes, which also impacts the prices of restaurants and hotel stays.

Tourist tax

N/a.

Estonia

City tax

N/a.

Tourist tax

N/a.

Finland

City tax

N/a.

Tourist tax

N/a.

France

City tax

The amount and introduction of the city tax are set annually by certain local authorities by means of a municipal resolution. Local authorities can choose between two types of tax:

- A 'real' tourist tax: the amount of the tax is billed directly to customers. It is set for each type and category of establishment, per person and per overnight stay.
- A 'flat-rate' tourist tax: the amount of the tax is payable globally by the establishment.

Local authorities must set the amount of the tax when they introduce it. The minimum and maximum rates for tourist tax by type of accommodation are set by the General Code of Local Authorities and indexed annually to the forecast rate of change in household consumption prices. Since 1st January 2019, for all accommodation awaiting classification or without classification, with the exception of some specific categories, the rate applicable per person and per night is between 1% and 5% of the cost per person of the night, up to the limit of the highest rate adopted by the local authority.

- Persons liable: city tax is charged to any person who is not domiciled in the commune.
- There are exemptions for: minors, holders of seasonal employment contracts employed in the municipality, persons benefiting from emergency accommodation or temporary rehousing, people occupying premises where the rent is less than an amount determined by the local authority.
- For establishments subject to a flat-rate tourist tax, the following exemptions apply: establishments that have been in operation for less than two years, camps and holiday centres and owners providing accommodation free of charge.

Proceeds from the city tax must be allocated to expenditure intended to promote tourism in the municipality.

Demonstrative examples:

- Paris:
 - For a 5-star hotel, the total amount of tourist tax is 10,73€ (municipal rate 3,30€ + departmental tax of 10%: 0,33€ + regional tax of 15%: 0,50€ + additional tax of 200%: 6,60€).
 - For a 3-star hotel, the total amount is 5,20€ (municipal rate 1,60€ + departmental tax of 10%: 0,16€ + regional tax of 15%: 0,24€ + additional tax of 200%: 3,20€).
 - For a bed and breakfast, the total amount is 2,60€ (municipal rate 0,80€ + departmental tax of 10%: 0,08€ + regional tax of 15%: 0,12€ + additional tax of 200%: 1,60€).

Tourist tax

The aim of the tax is not to limit mass tourism, but additional taxes can be introduced by local authorities.

- The general council can introduce an additional tax of 10% of the tourist tax collected in the department via the local authorities.
- A regional tax has been introduced in some regions to finance local public establishments linked to transport. These are additional taxes of 34% to the tourist tax.
- In the Ile-de-France region, an additional tax of 200% of the tourist tax was introduced on 1 January 2024 to finance the public body Ile-de-France Mobilités (the authority that organises transport in the Ile-de-France region).

Germany

City tax

Due to the highly federalised structure in Germany, the decision to levy a local tourism-related tax is the responsibility of the individual municipalities. In the case of local taxes on overnight stays, the biggest difference is between the levies in health resorts and spas (Kurtaxe/Tourismusbeitrag) and the city taxes in other cities, and secondly, whether these funds are earmarked for local tourism or for the general city budget. Smaller resort towns and spas have always levied a spa tax, called “Kurtaxe”, which must be used for the maintenance of the tourist and recreational infrastructure.

It is levied in varying amounts per overnight stay, and person, and is paid on the first day of the stay by the accommodation providers or by the guests themselves at a visitor centre, usually in exchange for a local guest card. However, levying spa taxes is historically only possible in licensed spa cities which must undergo an official classification. Since the mid-2000s, major cities such as Berlin, Hamburg and Cologne and other German municipalities have also been introducing taxes on overnight stays, although these are not earmarked for tourism purposes. These are optionally named “accommodation tax”, “lodging tax”, “city tax”, “culture tax” or “tourism tax” by the municipalities. In view of the cities' tight budgets, the revenue is usually channelled into the general city budget.

The legal tax debtor is sometimes the accommodation guest and sometimes the accommodation provider. This implies that in around a third of the cities in Germany, hotels are free to decide whether to pass on the city tax to their customers. In two thirds of cities, they must do so. In both cases, however, the accommodation provider must handle the payment of the tax to the tax office and is liable to pay the tax. While they were initially only levied on holiday travellers, more and more local authorities are now also levying an overnight stay tax on business travellers following a positive ruling to be allowed to do so by the Federal Constitutional Court in 2022. Usually, children, school classes or guests on medical stays are exempt from the charge.

There is no standardised regulation for the city tax and there are major differences between cities.

Demonstrative examples:

- Dortmund: Accommodation tax
 - 7.5 % on the gross accommodation price including VAT
 - For private and business travellers (exemptions for minors as well as travellers on educational trips)
 - Earmarked for the general city budget.
- Hamburg: Culture and tourism tax
 - Flat-rate on the accommodation price: *0,00€ for net overnight price up to 10,00€; *0,50€ for net overnight price up to 25,00€; *1,00€ for net overnight price up to 50,00€; *2,00€ for net overnight price

- up to 100,00€; *3,00€ for net overnight price up to 150,00€; *etc. in 1,00€ increments per 50,00€ net overnight price
 - Based on the net price – for both private and business travellers
 - Mainly for the touristic budget of the city.
- Weimar: Weimar cultural tax
 - Graduated according to accommodation type
 - Up to 49 rooms: *1,00€ per person and night in a single room; *0,75€ per person and night in a double or multiple room
 - 50 rooms and more: *2,00€ per person and night in a single room; *1,50€ per person per night in a double or multiple room
 - Flat rate – not for business travellers, tourists only (exemptions for minors)
 - No budgetary earmarking but prioritised for culture.
- Eisenach: Accommodation tax
 - Per person and night: *1,00€ in inns, guesthouses, holiday homes, private flats, etc; *1,50€ in hotels with up to 3 stars; *2,00€ in hotels with 4 stars and more
 - Flat-rate – only for private travellers, not business travellers
 - Not earmarked for tourism only.

Tourist tax

In Germany, there are no special measures to combat mass tourism, as there is no need to do so. However, in some tourist regions there are taxes on second homes to compensate for the disadvantages of holiday homes for the local infrastructure and community life. The second home tax is calculated differently depending on the municipality and is based on factors such as square metre size, number of rented days, year of construction and location. In Westerland on the popular German holiday island of Sylt, the second home tax for a 95 square metre detached house, which was completely renovated in 1995, and which is rented out 190 days a year, would cost, for example 1,031,62 Euros a year. Additionally in most German federal states, bans on misappropriation apply to protect residential space from being misused by conversion into commercial space or holiday flats (e.g. Berlin).

Greece

City tax

A sojourn tax (visitor's residence tax) applies at municipal level all over Greece on the price of a bed for hotel businesses and tourist accommodations of any operational form, including short term rentals. It constitutes revenue for the first-level Local Government Authorities and may be allocated for the payment of any expenditure.

Demonstrative examples:

- The sojourn tax is now 0,5%. According to a new law by decision of the respective municipal council, the residence tax may be increased to 0,75%. The tax is horizontal for all types of hotel establishment and star categories, rooms, apartments and short-term rentals. It is imposed on the bed price of the overnight stay.

Tourist tax

As of 1 January 2024, all tourist accommodations in Greece are required to implement a new environmental fee titled “the Climate Crisis Resilience Fee”. This fee replaces the previous Accommodation Tax. The fee is to be paid by guests staying in hotels, rooms, apartments and short-term rentals. Accommodations are responsible for collecting this fee from guests and remitting it directly to the tax authorities. The Climate Crisis Resilience Fee is charged per room, per night. The specific amount of the fee varies based on the hotel's category and the period of stay. It is also extended to cruise passengers.

Ireland

City tax

N/a.

Tourist tax

N/a.

Italy

City tax

It is imposed by tourist cities but has not been introduced by all cities. The tax can vary depending on the city but cannot exceed 5€ per person and 10€ per person in Rome, Venice and other cities with a high level of tourists.

Demonstrative examples:

- Rome: *1 star: 4€; *2 stars: 5€; *3 stars: 6€; *4 stars: 7,5€; *5 stars: 10€.
- Florence: *1 star: 3,5€; *2 stars: 4,5€; *3 stars: 6€; *4 stars: 7€; *5 stars: 8€.
- Venice: *1 star: 1€; *2 stars: 2€; *3 stars: 3,5€; *4 stars: 4,5€; *5 stars: 5€.

Tourist tax

In addition to the Venice tourist tax, the smaller islands may impose a landing tax on non-residents landing on the island.

Lithuania

City tax

The scheme of the city tax in Lithuania is regulated by the National levy law.

Demonstrative examples:

- Vilnius: 2€ per person, per night.
- Kaunas: 1€ per person, per night.

- Resorts of Birstonas and Druskininkai: 2€ per person, per night.
- The system in Vilnius.

Tourist tax

The tourist tax is collected for guests who stay at a hotel or rent a flat for work, provided that it is not a long-term lease (30 days or more).

Exemptions:

- Patients for whom medical rehabilitation services are paid from the budget of the National Health Insurance Fund
- Persons under 18 or older students who can show a student ID
- Disabled persons for whom a 0-40% working capacity has been set
- Long-term lease (30 days or longer).

Luxembourg

City tax

The city tax is not applied in the whole country, but mainly in Luxembourg City and in some small towns.

Demonstrative examples:

- 3% on rooms in Luxembourg, which must be included in the selling price.

Tourist tax

N/a.

Malta

City tax

The tax, referred to as ECO-tax, is charged to all tourists paying for accommodation of any type. It is collected by all accommodation service providers and forwarded to Government on a quarterly basis.

Demonstrative examples:

- 0,50€ per day, capped at a maximum of 5€ irrespective of the length of stay.

Tourist tax

Other than the ECO-tax, no other taxes are imposed. Measures to manage numbers have been discussed between all stakeholders, however Government have not yet announced any measures that work towards the limitation of visitors. Carrying capacity limits are in place for tourists visiting some of the important heritage sites.

Poland

City tax

There is no common regulation of the city tax imposed to all tourist establishments. There are, however, two separate taxes which are up to decisions taken by municipality authorities. The city tax applies to towns with favourable climatic conditions. The health/resort tax applies to towns with a special status of health resorts. Only one of these two taxes may be imposed to a specific city. Fees vary by region.

Demonstrative examples:

- The city tax, if imposed within the city, can be a maximum of about 1€ per person, per day.
- The health/resort tax can be up to 1,5€ euro per person, per day.

Tourist tax

N/a.

Portugal

City tax

Most municipalities have city taxes, and it is the municipality itself that has the right to approve, implement and fix the amount of the tax. As a rule, the city tax is fixed on the basis of the number of nights per person, per overnight stay. There are exemptions to the tax, but each municipality is free to decide the reasons. There are usually exemptions in the following cases:

- When the visit is for health reasons
- When the guest has a disability
- When the guest has lost their normal, regular accommodation (Home)
- Refugees.

The money collected from the tourist tax is normally used for various initiatives, including:

- Maintenance and improvement of urban infrastructure
- Promoting cultural and tourist events
- Reinforcing cleanliness and public safety
- Environmental sustainability projects.

Demonstrative examples:

- In areas where the city tax exists, it is applied to any type of tourist accommodation (including short-term rentals) and the amount is the same, regardless of the classification of the space.

Tourist tax

N/a.

Romania

City tax

The majority of the city taxes are applied as a percentage between 0,5% and 3% of the tourist tariff (daily hotel price), and it is established according to the decision of local authorities (the City Hall). The level of the city tax may be modified on annual basis. Instead, there are also cities that apply the city tax as a fixed amount per day.

Demonstrative examples:

- Bucharest: 2% per day, excluding VAT.
- Cluj-Napoca: 0.5% per day.
- Oradea: 3% per day.
- Brasov: 3 RON, per person, per day.

Tourist tax

N/a.

Spain

City tax

Rates vary according to the type of accommodation, its category and whether it is in the city of Barcelona or elsewhere in Catalonia. The city tax is paid per person and unit of stay (day or part thereof), with or without overnight stay, with a maximum of seven-night stay per person in the same accommodation over a continuous period. A special rate is applied to stays in accommodations within a tourist resort area where gambling is allowed. The tax fee is part of the tax base for calculating the VAT.

In the Balearic Islands, the city tax applied is called ECOTASA. The price of the Ecotax is not fixed. It varies depending on several factors: the category of the tourist establishment, the number of guests, and the length of the stay. The tax is subject to a 10% VAT. Additionally, there are several discounts applicable to the Ecotax. For example, stays during the low season (from 1 November 1 to 30 April) are only required to pay 75% of the tax amount, while stays longer than 8 days receive a 50% discount starting from the ninth consecutive day.

Demonstrative examples:

- Barcelona and Catalonia
- Balearic Islands (excluding VAT):
 - Hotels and Aparthotels with 4-star superior rating and above, tourist apartments with 4 keys and above: 4€ per day per guest
 - Hotels and Aparthotels with 3-star superior to 4-star rating, tourist apartments with 3 keys superior: 3€ per day per guest
 - Hotels with 1, 2, and 3 stars, tourist apartments with 1, 2, and 3 keys, tourist homes, rural lodgings, tourist cruise ships: 2€ per day per guest
 - Hostels, guesthouses, inns, campsites, hostels, and shelters: 1€ per day per guest

Tourist tax

In Spain, only the Balearic Islands and Catalonia currently apply tourist taxes. Each Spanish autonomous community has an independent tourism law. Consequently, as it can be seen in the examples provided, there is a tourist tax applied to all Catalonia and a city tax (referred to as the municipality charge) applied only to Barcelona city, which is added on to the Catalonia tourist tax baseline. A 10% VAT is added as well to all tax types. In Catalonia (and Barcelona) no specific mass tourism limitation measures are related to the tourist tax. There are measures designed to impel sustainable, responsible and quality tourism, as well as measures to protect, preserve, recuperate and improve tourism resources.

Sweden

City tax

N/a.

Tourist tax

N/a. However, voices are being raised in favour of implementing such taxes.

United Kingdom

City tax

'Accommodation BIDs' are becoming increasingly common in England. Whilst not a national tourist tax, they are business-led and business funded body formed to improve a defined commercial area. In the UK, the majority of BIDs exist in town and city centres, however they are also in industrial, commercial and mixed-use locations. The BID mechanism allows for a large degree of flexibility and as a result BIDs can vary in shape and size. Many hospitality businesses have been members of various BIDs across the UK for a number of years – mainly with a town centre/late night focus (improved street lighting/parking /safety/improving local environment). An ABID can only be formed following consultation and a ballot in which affected businesses vote on an ABID proposal for the area. The ballot administration is run by the local authority or outsourced by the local authority to a third party. In terms of the current positioning on ABIDs in England, these are decisions made by local businesses with business in control of the funds. If the process is carried out transparently and represents the wishes of the true majority of business in the area, then these decisions are up to businesses via the vote.

Demonstrative examples:

- Liverpool and Manchester established ABIDs in 2023. The rationale for local businesses to introduce an ABID include raising funds for marketing the city or area as a destination, boosting tourism, or local projects. This translates into a levy (often 2£ per room, per night) paid by the customer/business and remitted to the ABID funds.

Tourist tax

Currently, a national 'tourist tax' (called a visitor levy), is only in operation in Scotland across the UK. The levy gives local authorities the discretionary power to introduce a tax, but it is not mandatory (this is relatively recent, so it is not yet in operation anywhere, but it will be within the next 18-24 months). Of course, we know that this means the majority of local authorities will introduce a levy. Wales is also set to introduce a levy, but it is not yet in operation. In both Scotland and Wales, the tax will be applied for overnight stays, not day visitors.