

ATTACHMENT A

ROMA



CONTRIBUTION REGULATION OF STAY IN ROME CAPITAL

Approved with Capitoline Assembly Resolution no. 34 of 12 March 2024.

INDEX

- Article 1 – Object of the Regulation
- Article 2 – Conditions for the Contribution
- Article 3 – Taxable person
- Article 4 – Persons responsible for paying the contribution
- Article 5 – Exemptions
- Article 6 – Amount of contribution
- Article 7 – Information, publicity and transparency obligations
of the Contribution Managers
- Article 8 – Communication and declaration obligations of the
Contribution Managers
- Article 9 – Collection and payment obligations of the
Contribution Managers
- Article 10 – Control and verification
- Article 11 – Penalties and interest
- Article 12 – Forced collection
- Article 13 – Refunds and compensation
- Article 13-bis – Lump sum contribution
- Article 14 – Litigation
- Article 15 – Responsible Official
- Article 16 – Transitional and final provisions

**REGULATION ON THE TOURIST TAX
OF ROME CAPITAL**

Article 1

Subject of the Regulation

1. This Regulation, adopted within the scope of the regulatory power provided for from art. 52 of the legislative decree of 15 December 1997, n. 446, regulates the Contribution of Stay in the territory of Rome Capital, established by resolution of the Council Municipality n. 67 of 28/29 July 2010, pursuant to art. 14, paragraph 16, letter e) of the Legislative Decree 31 May 2010, n. 78, converted, with amendments, by law 30 July 2010, n. 122, and art. 180 of Legislative Decree 19 May 2020, n. 34, converted, with amendments, by law 17 July 2020, n. 77.

Article 2

Contribution requirement

1. The prerequisite for the contribution is an overnight stay in accommodation facilities, in lodgings for tourist use identified by the regional legislation on tourism, as well as in the other properties intended for short-term rental pursuant to art. 4 of the legislative decree April 24, 2017, n. 50, converted, with amendments, by law June 21, 2017, n. 96, located in the territory of Rome Capital.
2. The tourist tax has a fiscal nature and, unless otherwise specified, the provisions of the General Revenue Regulations relating to taxes apply and other state and municipal regulations in force on the matter.

Article 3

Passive subject

1. The taxpayer of the tourist tax is anyone who stays overnight in accommodation facilities, in tourist accommodation and in the properties referred to in Article 2 and is not found resident in the territory of Rome Capital.

2. The taxable person is obliged to pay the amount due as contribution stay to the Contribution Managers referred to in art. 4, paragraph 1.

Article 4

Responsible for paying the contribution

1. They are responsible for paying the tourist tax, with the right of recourse against the taxable persons, the managers of accommodation facilities and the persons who collect or intervene in the payment of the rent or fee due for short-term rentals, including those who carry out real estate brokerage activities and those who they manage online portals connecting people looking for a property with people who have real estate units to rent.
2. The subjects referred to in paragraph 1, hereinafter referred to as "Contribution Managers", are required to comply with further obligations set forth by law and by this Regulation, in the manner and within the terms indicated.

Article 5

Exemptions

1. The following are exempt from paying the tourist tax:
 - a) those staying overnight in youth hostels;
 - b) those staying in accommodation facilities, in tourist accommodation and in properties referred to in art. 2 of this Regulation which are located in the enclave extraurban area of Rome Capital called "territorial fraction of Polline and "Martignano";
2. The following are also exempt from paying the tourist tax:
 - a) minors up to the age of ten;
 - b) subjects requiring care and those who assist patients admitted to hospital health facilities, at the rate of one companion per patient, as well as parents companions of minors under eighteen years of age who require care. The patient or the accompanying person must sign a specific declaration, made to the Person in Charge of the contribution, pursuant to the Presidential Decree of 28 December 2000, n. 445, and subsequent amendments, certifying the personal details of the patient and the accompanying person or parents, the place of

- performance or care and the reference period of the health services and/or the hospitalization;
- c) coach drivers and tourist guides who provide tourist services assistance to groups organized by travel and tourism agencies. The exemption is applies to every coach driver and to every tour guide 25 participants, following a declaration made to the Contribution Manager, pursuant to of the Presidential Decree of 28 December 2000, n. 445, and subsequent amendments, certifying the personal details of the exempt subject, the period of stay and the number of members of the group;
- d) personnel belonging to the State Police and other armed forces who spend the night for the performance of public order and safety activities, as defined in the Consolidated Law on Public Safety Royal Decree 18 June 1931, n. 773, and in Implementing regulation referred to in Royal Decree 6 May 1940, n. 635. The exemption is subject to the presentation of a suitable contribution to the Manager documentation, issued by the organization of affiliation, certifying the prescribed conditions, that is, that the overnight stay is determined by the carrying out public order and safety activities, with indication of the number of the operators and of the period of stay;
- e) the staff of the accommodation facilities referred to in Article 2, who carry out the activity there working;
- f) those for whom, regardless of their place of residence, the following conditions exist: conditions for immediate and temporary first aid housing assistance rescue, activated by the Civil Protection in the accommodation facilities of Rome Capital, in case of extraordinary and unforeseeable events;
- g) those staying in accommodation facilities following measures adopted by public authorities to deal with social and health situations, as well as emergency events, resulting from catastrophic or extraordinary events or for humanitarian relief purposes;
- h) volunteers who provide service during disasters or natural disasters extraordinary for humanitarian relief purposes, following a declaration made to the Responsible for the contribution, pursuant to Presidential Decree 28 December 2000, n 445, and ss.mm.ii., certifying the prescribed circumstances, the number of operators and the duration of the stay;

- i) persons with severe disabilities, whose disability status is certified to pursuant to Article 3, paragraph 3, of Law No. 104 of 1992 and similar provisions of the countries of origin for foreign citizens and caregivers family member, as identified by article 1, paragraph 255, of the law December 27, 2017, n. 205. The exemption is subject to the release to the Manager of the contribution, by the interested party, of a declaration made pursuant to the

Presidential Decree 28 December 2000, n. 445, and subsequent amendments;

Article 6

Contribution measure

1. The Tourist Tax is applied per person based on the rates and number of overnight stays established by resolution of the Capitoline Council, without prejudice as provided in paragraphs 2 and 3 of this article.
2. The contribution is applied up to a maximum of ten total overnight stays in the calendar year and five for open-air accommodation facilities, only in reference to people who:
 - a) stay overnight in the city, even on a non-continuous basis, for prolonged periods of time time, contractually pre-established, to attend courses of study that are certified in terms of characteristics and duration by the respective universities or institutions training, accredited by local authorities;
 - b) stay overnight in the city for reasons related to their work, declared and documented to the pursuant to articles 46 and 47 of Presidential Decree 28 December 2000, n. 445, and subsequent amendments.
3. If regional or state legislation provides for new types of accommodation and hospitality, in addition to those provided for in this Regulation, the Contribution of Stay is applied to these new typologies at the lowest rate among the rates in force, until they are otherwise remodulated.

Article 7
Information, publicity and transparency obligations
of the Contribution Managers

1. The Contribution Managers are required to:
 - a) inform guests, in multilingual form, of the application of the contribution stay, of the relative amount, of the exemptions provided for, also through online publication on their websites;
 - b) display the information relating to the tourist tax at the facility applied and to the obligations that the Regulation imposes on guests;
 - c) acquire documentation proving the right to exemption or reduction, in cases where these are provided for by this Regulation. Such documentation must include the personal data of the exempt subject, when specifically provided, and the type of exemption or reduction in question pursuant to the provisions of Articles 5 and 6;
 - d) request the data of taxable persons who refuse to pay the contribution stay and acquire a declaration from them to this effect, communicating it in Rome Capital, even in case of refusal to fill in the aforementioned form declaration;
 - e) keep receipts, invoices, declarations and statements for five years certifications presented by the taxable person for exemption or reduction from tourist tax, in order to make checks by Rome possible Capital.

Article 8
Communication and declaration obligations
of the Contribution Managers

1. The Contribution Managers must present to Rome Capital, even in the case of absence of guests in the period or year in question:
 - a) specific Quarterly Communication (from now on "Communication") by sixteenth day from the end of each calendar quarter. In the Communication the number of guests and overnight stays registered in the

course of the previous quarter, also with reference to the exempt subjects pursuant to of art. 5, and the amounts to be paid to Rome Capital.

b) an Annual Declaration (hereinafter "Declaration") summarising the overnight stays and payments made by 30 June of the following year to the one in which the taxable event occurred.

2. The Communication and the Declaration referred to in paragraph 1 are transmitted to Rome Capital exclusively by electronic means using defined IT procedures by the Administration, also through authorised legal intermediaries, such as Tax Assistance Centers or accountants.
3. In order to facilitate the fulfillment of the obligations under this Article and acquire any further information useful for the correct management of the tax in view of of the simplification of the related control activities, the Resources Department Economiche can stipulate specific agreements with the managers of telematic portals and subjects who carry out real estate brokerage activities, with whom to define specific operating procedures, in compliance with the provisions of this Regulation.

Article 9

Collection and payment obligations of the Contribution Managers

1. The Contribution Managers are required to request the payment of the contribution of stay to the taxable person, providing for its collection with the release of numbered and nominative receipt in compliance with the current legislation on the matter accounting and tax.
2. Within the sixteenth day from the end of each calendar quarter, the Managers of the contribution provide for the payment to Rome Capital of the contribution amounts of stays relating to the reference calendar quarter, including those due but not paid by the guest, in the following ways:
 - a) through the IT procedures indicated on the institutional website of Rome Capital;
 - b) by means of a single payment as per article 17 of the legislative decree July 9, 1997, no. 241.

3. Pursuant to the provisions of paragraph 166 of article 1 of law 27 December 2006, n. 296, the amounts paid are rounded down to the nearest euro if the fraction is less than 49 cents, or in excess if higher than that amount.

Article 10

Control and verification

1. Rome Capital carries out checks on communications and declarations presented by the Contribution Managers, detects any omissions and provides to recover the tourist tax or higher tourist tax due; provides for the imposition of sanctions and monitors compliance with the established obligations in this regulation and in other regulatory provisions relating to the contribution of stay.
2. In order to fulfill its duties, Rome Capital may:
 - a) invite the taxable persons and those responsible for the contribution, indicating the reasons, to appear in person or through representatives to provide data and information relevant for the purposes of the investigation against them;
 - b) invite the taxable persons and those responsible for the contribution, indicating the reasons, to exhibit or transmit acts and documents relevant for the purposes of the investigation in their comparisons;
 - c) send questionnaires to the Contribution Managers regarding data and information specific nature relevant for the purposes of the assessment against them as well as against towards the taxable persons with whom they have had relations, with an invitation to return them completed and signed;
 - d) arrange administrative inspections, including by the Municipal Police, in order to to access the documentation stored in the individual structures/units real estate and/or at entities carrying out intermediation activities real estate or manage online portals;
 - e) request from State bodies and Administrations, public bodies, entities that carry out real estate brokerage activities or manage portals telematics, data, news and relevant elements regarding the taxable persons and Responsible for the contribution, with exemption from expenses and rights, also by stipulating Conventions and/or Memorandums of Understanding;

- f) request, also for control and monitoring purposes, pursuant to Article 13-quater, paragraph 2, of the legislative decree of 30 April 2019, n. 34, converted, with amendments, from the law of 28 June 2019, n. 58, the data, in anonymous form, resulting from the communications pursuant to Article 109, paragraph 3, of the TULPS.
3. For the purposes of the assessment of the Tourist Tax, Rome Capital applies the provisions of Article 1, paragraphs 161 and 162, of Law 27 December 2006, n. 296, and the provisions of article 1, paragraph 792 and following, of the law December 27, 2019, No. 160.
4. In case of absence or unreliability of the documentation found or provided by the Responsible for the contribution, Rome Capital determines the accommodation contribution due in function of the accommodation capacity of the structure, declared to the competent authorities Public Administration offices, detected during the verification by the bodies competent, or with the inductive method based on presumptions supported by the requirements of severity, precision and concordance, taking as parameters the number of number of beds in the facility and the percentage of saturation of the accommodation facilities present in the Capitoline territory during the period of operation being investigated

Article 11 **Penalties and interests**

1. In the event of failure to pay or partial payment of the tourist tax, the following penalty applies: administrative fee equal to 30 percent of the amount due and not paid. For payments carried out with a delay of no more than ninety days, the penalty is equal to 15% one hundred. For payments made with a delay of no more than fifteen days, the penalty of 15 percent is reduced to an amount equal to one fifteenth for each day of delay. The procedure for imposing the sanction referred to in this paragraph the provisions of Articles 9 and 17 of the Legislative Decree apply December 18, 1997, no. 472.
2. In case of omitted or incorrect annual declaration, the following penalty applies: administrative fee from 100 to 200 percent of the amount due.
3. For the purposes of determining the amount of the sanctions provided for violations of referred to in paragraph 2, the provisions contained in the Regulation shall apply the application of administrative pecuniary sanctions to violations of the rules on

taxes of Rome Capital as per resolution of the Capitoline Assembly n. 13 of January 30, 2020.

4. Interest is applied to the amounts due for tax at the rate established by the General Revenue Regulation.
5. For the violation of any other obligation arising from the provisions of this Regulation, the administrative pecuniary sanction from 25.00 to 500.00 euros applies, pursuant to art. 7-bis of Legislative Decree 18 August 2000, n. 267, and subsequent amendments. procedure for imposing the sanction referred to in this paragraph, the following shall apply: provisions of Law 24 November 1981, n. 689, and subsequent amendments and of the resolution of the Capitoline Assembly no. 4 of 16 January 2020.
6. Failure to pay or partial payment of the contribution by the Person in Charge of the contribution, as well as the failure to submit the declaration to the required deadlines, constitute a prerequisite for the initiation of the procedure aimed at the suspension of the qualification for carrying out accommodation activities, if the conditions set out in article 27 of the Lazio Regional Law of 6 August 2007, n. 13, following formal notice to fulfill and assign a deadline of no more than thirty days for the regularization.

Article 12

Forced collection

1. The forced collection is carried out by means of notification of assessment documents executives, pursuant to Article 1, paragraphs 792 to 804, of Law 27 December 2019, n. 160, according to the provisions contained in the General Revenue Regulation.

Article 13

Refunds and compensation

1. The reimbursement of sums paid and not due must be requested within the deadline of five years from the date of payment, or from the date on which it was definitively the right to restitution has been ascertained.
2. The amounts to be reimbursed are increased by interest in the amount provided for by the General Revenue Regulation.

3. In cases where the tourist tax is paid in excess of the amount due, the surplus can be recovered by offsetting against the payments of the contribution itself to be made at the prescribed and subsequent deadlines, indicating the amount of the credit in the Communication referred to in Article 8, paragraph 1, letter a). If the excess to be compensated is equal to or greater than 1,500.00 euros, the compensation must be requested by submitting a specific request, from transmit at least thirty days before the payment deadline, for the preventive authorization from Rome Capital.
4. The contribution will not be refunded for amounts equal to or less than 10 euros.

Article 13-bis **Flat rate contribution**

1. A flat-rate contribution is recognised to the managers of accommodation facilities to cover of the commissions paid to interbank companies for the collection of the Contribution stay.
2. The amount of the lump sum contribution cannot exceed 1.8% of the amount collected and paid to Rome Capital.
3. The amount of the contribution, the spending commitment and the methods of accessing the contribution, which promote a more efficient fight against tax evasion and facilitate control activities, are determined by a specific management provision.

Article 14 **Litigation**

1. Disputes concerning the tourist tax are subject to the jurisdiction of the Tax Courts of Justice pursuant to the legislative decree of 31 December 1992, n. 546, and subsequent amendments.

Article 15
Responsible Officer

1. According to Article 7 of the General Revenue Regulation, it is a person responsible is designated who is given the functions and powers for the exercise of each organizational and management activities of the tourist tax; the aforementioned person in charge also signs the requests, notices and provisions, makes the acts of forced collection and arranges refunds.

Article 16
Transitional and final provisions

1. A technical table is set up composed of delegates from Rome Capital and representatives of the most representative trade associations, for the purpose of monitor the application of the discipline, as well as identify the activities of promotion of the city of Rome in which to invest a percentage of the proceeds obtained from the tourist tax, foreseen annually in an amount not less than 5 percent, as established by the resolution of the Municipal Council n. 67 of 28/29 July 2010 establishing the tourist tax.
2. For anything not provided for in this Regulation, the provisions of law shall apply. in force.

(OMISSED)

Having proceeded to the vote in the manner indicated above, the President, with the assistance of the Secretaries, declared that the proposal was approved unanimously with 26 votes in favour.

The following Councilors participated in the vote: Angelucci, Baglio, Barbato, Battaglia, Biolghini, Bonessio, Casini, Celli, Ciani, Cicculli, Converti, Corbucci, Fermariello, Ferraro, Luparelli, Marinone, Melito, Mussolini, Palmieri, Pappatà, Parrucci, Quarzo, Stampete, Tempesta, Trabucco and Zannola.

This resolution takes the number 34.

THE PRESIDENT
S. CELLI

THE DEPUTY SECRETARY GENERAL VICAR
G. VIGGIANO

PUBLICATION REPORT

It is certified that this resolution is published on the online Notice Board of Rome Capital from 29 March 2024 and will remain there for fifteen consecutive days until 12 April 2024.

There, March 28, 2024

GENERAL SECRETARIAT

Management of the Municipal Council and Capitoline Assembly

THE DIRECTOR

F.to: L. Massimiani

CERTIFICATE OF EXECUTIVENESS

It is certified that this resolution has become effective, pursuant to art. 134, paragraph 3, of the TUEL approved with Legislative Decree 18 August 2000, n. 267, by expiry of the legal terms, on 8 April 2024.

There, April 8, 2024

GENERAL SECRETARIAT

Management of the Municipal Council and Capitoline Assembly

THE DIRECTOR

F.to: L. Massimiani