

**TOURIST TAX**

Last Saturday, 2<sup>nd</sup> of April Law 2/2016 of 30<sup>th</sup> of March concerning the tourist stays on the Balearic Islands and measures to promote sustainable tourism was published.

This Law came into force the following day, that means on 3<sup>rd</sup> of April, although the taxation becomes payable from July 1<sup>st</sup>, 2016.

The tax applies to tourist stays in hotels and other tourist establishments and specifically to stays in regulated holiday housing, this means those with tourist license but also stays in holiday housing which are not regulated, those that are performed in apartments in multifamily buildings that cannot have a tourist license, as the Tourist Law prohibits this kind of lease.

The daily rate applicable to each of the users of establishment on the basis of the establishment and the season varies between 0.25 and 2 Euros.

Finally it is noteworthy that according to the Second Additional Provision it is expected that before September 3<sup>rd</sup> the Government undertakes to submit to Parliament a project of Law to regulate the non-regulated tourist offer in order that such offer may become a legal offer.

***PLEASE DO NOT DOUBT TO CONTACT US FOR FURTHER INFORMATION***

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