



COMUNE DI COMO

Information about tourist tax

Starting from the 1st of May 2013 The Municipality of Como has established the tourist tax with Town Council resolution no.15 of the 25 March 2013, revise with resolution no.84 of the 26 November 2019.

The tax applies to the overnight stays of non-residents in the Municipality of Como for a maximum of 4 consecutive nights.

The tax rate was approved by resolution no. 15 of 24 January 2019 and differs according to the type of accommodation.

For this accommodation facility the tax amounts to **Euros** _____ per person per night.

Payment must be made directly to the operator of the facility who issues a receipt and provides for repayment to the Municipality of Como.

The following exemptions are available:

- citizens resident in Como (enrolled in the registry)
- minors up to fourteen years of age;
- nights after the fourth day;
- the accommodation manager, his family, employees and contractors who stay in the accommodation, even though non-residents;
- bus drivers, guides and tour leaders who provide assistance to organized groups;
- civil servants and members of the armed forces and police, who stay for reasons of service;
- the nights that, for whatever reason, occur for free in the structure;
- all those who are assisting patients admitted to health facilities within the municipal boundaries, or Sant'Anna Hospital, allowing one accompanying person per patient;
- disabled dependents, with proper medical certification, in addition to one accompanying person;
- non-resident students enrolled at the University of Como, aged 26 years or less;
- volunteers offering their services in the city, during important events organised by the Municipal, Provincial or Regional Administration, or during environmental emergencies;
- All those who, after hospitalization, are undergoing rehabilitative therapies at health facilities within the municipal boundaries.

In case of exemption the beneficiaries must complete a declaration to be delivered to the manager which will forward to the municipality.

In case of failure or partial payment of the tax, The Municipality will proceed to the joint recovery of the levy and the application of the proposed sanction, according to art. 10 of Regulation.

The Municipality of Como allocates tax revenue to support the expansion of tourism services and the organization of events and care of public spaces and green areas.