

Riga, November 9, 2022 (minutes No. 74, 38. §)

On the Municipal Fee for Hosting Visitors and Tourists in Riga

Issued pursuant to Paragraph 3 of Part I of Section 12 of the law On Taxes and Duties and Paragraphs 8., 16.¹ of the Cabinet of Ministers Regulations No. 480 of June 28, 2005 "Regulations Regarding the Procedure for Charging Municipal Duties"

I. General Provisions

1. Binding Regulations (hereinafter – Regulations) stipulate the rate of the municipal fee for the accommodation of vacationers and tourists at tourist accommodation establishments in the administrative territory of Riga City (hereinafter – Riga), the procedure for the payment and administration of the fee, as well as the procedure pursuant to which persons providing accommodation to vacationers and tourists submit reports on the number and length of stay of the accommodated vacationers and tourists.

2. Terms used in the Regulations:

2.1. **fee** – a municipal fee for the accommodation of vacationers and tourists at tourist accommodation establishments in Riga;

2.2. **fee payer** – a person providing paid accommodation to vacationers and tourists at tourist accommodation establishments in Riga;

2.3. **portal** – state administration services Internet portal www.latvija.lv;

2.4. **basic data of the fee payer** – a set of information describing the fee payer:

2.4.1. for legal persons:

2.4.1.1. name;

2.4.1.2. registration number;

2.4.2. for natural persons:

2.4.2.1. name, surname;

2.4.2.2. personal identification number;

2.4.2.3. electronic address, if the person does not have an active official electronic address;

2.5. **basic data of the tourist accommodation establishment** – a set of information describing the tourist accommodation establishment:

2.5.1. name of the tourist accommodation establishment (if there is any);

2.5.2. type of tourist accommodation establishment;

2.5.3. number of beds at the tourist accommodation establishment;

2.5.4. address of the tourist accommodation establishment;

2.5.5. data of the tourist accommodation establishment's cadastre objects;

2.5.6. telephone number for communication with the tourist accommodation establishment;

2.6. **data on the tourist accommodation establishment's cadastre object** – cadastral designation, and if necessary, additional data describing the part of the property that is used for the accommodation of tourists and vacationers:

2.6.1. if the whole building is used – the building's cadastral designation (or cadastral designations if the tourist accommodation establishment is located in several buildings);

2.6.2. if a part of the building is used:

2.6.2.1. which has a cadastral survey plan, – the cadastral designations of the group of buildings used for the tourist accommodation establishment and the floor space of the group of buildings if a part of the group of buildings is used;

2.6.2.2. which does not have a cadastral survey plan, – the building's cadastral designation and the floor space used in the building for the tourist accommodation establishment;

2.6.3. if the type of the tourist accommodation establishment is camping site – the cadastral designation of the land parcel (or cadastral designations if the particular tourist accommodation establishment is situated on several land parcels);

2.7. **code of the tourist accommodation establishment** – a unique code which upon registration on the portal is assigned to each tourist accommodation establishment of the fee payer and henceforth ensures the identification of the tourist accommodation establishment;

2.8. **tourist register** – a register of vacationers and tourists staying at the fee payer's tourist accommodation establishment, containing at least information on the arrival and departure dates of the vacationers or tourists and whether the above persons have reached the age of 18 years;

2.9. **overnight stay** – a night a tourist or a vacationer has been registered as a guest at a tourist accommodation establishment in Riga.

3. The fee shall be administered and payment control provided by the Municipal Revenue Office of Riga City (hereinafter – Office).

4. The revenue generated from the fee shall be used to promote the implementation of projects supporting tourism or developing tourism infrastructure, to raise the international profile of Riga as a city, its development as a tourist destination and a venue of high-quality, large international professional culture and sports events.

II. Amount of the Fee, Exemptions from the Fee

5. The amount of the fee is 0.89 *euro* per each night a tourist or a vacationer spends at the tourist accommodation establishment, but no more than 8.90 *euro* per total uninterrupted length of stay at the tourist accommodation establishment.

(Mandatory Regulation No. 27.09.2023 of Riga State City Council In version RD-23-236-SN)

6. The fee is not charged for the accommodation of tourists or vacationers that have not reached the age of 18 years.

III. Registering as a fee payer and the procedure for the submission of reports

7. A person who starts providing paid accommodation services to vacationers or tourists at a tourist accommodation establishment in Riga shall register on the portal as a fee payer within 10 weekdays from the start of the operations, entering in an online form the fee payers' basic data, the tourist accommodation establishment's basic data and the date on which the accommodation of tourists has been started at the tourism accommodation establishment.

8. By day 20 of each calendar month, the fee payer shall submit an report on the number of vacationers and tourists accommodated at the tourist accommodation establishment over the previous months and the calculated amount of the fee, entering in the online reporting form:

8.1. the reporting period;

8.2. the total number of overnight stays;

8.3. the total number of overnight stays of tourists or vacationers that have not reached the age of 18 years;

8.4. the number of overnight stays of tourists or vacationers who have reached the age of 18 years and who have stayed at the tourist accommodation establishment for more than 10 consecutive overnight stays;

8.5. the number of taxable overnight stays;

8.6. the calculated amount of the fee.

9. If the fee payer accommodates vacationers and tourists at several tourist accommodation establishments, the registration mentioned in paragraph 7 shall be carried out and the report mentioned in paragraph 8 shall be submitted for each tourist accommodation establishment separately.

10. A fee payer who ceases providing paid accommodation services to vacationers and tourists at a tourist accommodation establishment in Riga, shall electronically register the termination of operations within 10 weekdays thereof, indicating in the online form on the portal the date on which the accommodation of vacationers and tourists has been terminated.

11. If the termination of the accommodation of vacationers and tourists has not been registered as stipulated in paragraph 10, the fee payer shall submit the report pursuant to paragraph 8 also for the month in which no vacationers or tourists have been accommodated, entering "0" in the tabs stipulated in subparagraphs 8.2-8.6 of the regulations.

IV. Fee Payment Procedure

12. Each quarter, but no later than April 30, July 30, October 30 and January 30, the fee payer shall pay into the local government's budget the fee calculated for the previous quarter, entering the code of the tourist accommodation establishment as the purpose of the payment.

13. The fee shall be paid into the general income report of the Riga City Local Government Basic Budget.

V. Tourist Register, Communication with the Fee Payer

14. The fee payer shall ensure that a tourist register is available for each tourist accommodation establishment of the fee payer, the information contained in which corresponds to the information specified in the report submitted to the Office on the number of vacationers and tourists accommodated and the fee calculated for the previous month.

15. The fee payer or a representative of the tourist accommodation establishment shall, upon the request of the Office or the Riga Municipal Police, present the tourist register and source documents.

16. In the source documents, the amount of the fee shall be indicated separately.

17. Communication with the fee payer takes place electronically.

18. It is the fee payer's responsibility to ensure that the information provided is correct and up to date.

VI. Closing Provisions

19. A person who, on the day of entry into force of the regulations, provides paid accommodation services to vacationers and tourists at a tourist accommodation establishment in Riga, shall register as a fee payer on the portal within 10 weekdays from the date of entry into force of the regulations, specifying the basic data of the fee payer and the tourist accommodation in an online form.

20. Riga City Council Binding Regulations No. 83 of September 25, 2019 "On Municipal Fee for the Accommodation of Vacationers and Tourists in Riga" (Latvijas Vēstnesis, 2019, No. 259; 2020, No. 112; 2021, No. 188) shall be revoked.

21. The Regulations shall take force on January 1, 2023.

Chairman of the Riga City Council *M. Staķis*