



Município de Lagoa — Algarve
Câmara Municipal

Nota Informativa n.º 42 /DA/2024

2023/100.10.400/8

Lagoa Municipal Tourist Tax



The Lagoa Municipal Tourist Tax **came into force on April 13, 2024**, in accordance with **Regulation No. 425/2024, published in Diário da República No. 72 of April 12, 2024**, and is charged by tourist resorts and local accommodation establishments to their guests.

The electronic platform for the Lagoa Municipal Tourist Tax, provided for in Article 3(3) of the aforementioned regulation, will be made available on May 1st, 2024.

The Tourist Tax will be applied to all guests staying in:

- Hotel establishments (hotels, hostels, apartment hotels);
- Tourist villages;
- Tourist apartments;
- Tourist complexes (resorts);
- Residential tourism developments;
- Rural tourism enterprises;
- Camping and caravanning sites;
- Local accommodation (houses, apartments, lodging establishments, including hostels).

Objective and Subjective Incidence

The fee is charged per guest aged 13 (thirteen) or over, in all tourist resorts and local accommodation establishments, **up to a maximum of 7 consecutive nights**.



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The Municipal Tourist Tax applies throughout the year, as follows:

Low season - between November 1st and March 31st – 1€ per night.

High season - between April 1st and October 31st - €2 per night.

Duly substantiated exemptions:

- Guests up to and including the age of 12;
- Guests with a disability equal to or greater than 60%;
- National and foreign students entering the University of the Algarve and using tourist resorts and local accommodation establishments at the beginning of each academic year, up to a maximum of 60 (sixty) consecutive days;
- Guests, whose stay is motivated by medical treatment, extending to a companion;
- Guests whose stay is the object of a proven offer by a tourist resort or local accommodation establishment;

Entity Registration

Entities Responsible for the Tourist Tax:

- Individuals;
- Collective entities or similar;

that operate tourist resorts and local accommodation establishments. Initial registration:

- Electronic platform to be made available by the Municipality of Lagoa.

Settlement, Collection and Delivery of the Municipal Tourist Tax

- The Responsible Entities are responsible for settling, collecting and delivering the Municipal Tourist Tax to the Municipality of Lagoa;
 - By the last day of the month following the month in which the fee is to be collected, the entities must submit the form to collect the fee on the platform and, at the same time, the respective invoice will be issued with the amount to be paid to the Municipality.;
 - the payment must be made within 30 days by:
 - ATM reference
- Or
- In the treasury of the Municipality of Lagoa.



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Invoicing Rate and Incidence of VAT

- The value of the Fee is individualized on the invoice for accommodation services or invoiced separately;
- The Municipal Tourist Tax is not subject to VAT, under the terms of Article 2(2) of the CIVA.

Collection costs

- For the collection and actual delivery of the fee (material expenses), a commission of 2./ 0J of the amount collected is due, plus VAT at the legal rate in force;
- The responsible entities issue the electronic invoice for the costs of collecting the Lagoa Tourist Tax, plus VAT at the legal rate in force, with the obligatory mention of the commitment number provided by the Municipality of Lagoa;
- The invoice for the commission is entered quarterly on the electronic platform.

Lagoa, 15th of April, 2024

The president of city hall,



(Luís António Alves da Encarnação)

