

What's That Tax About?

Since July 1st 2016, the Tax for Sustainable Tourism is levied on all overnight stays in tourist accommodations on the Balearic Islands. Thanks to your contribution, we are able to make major investments to compensate the territorial and environmental impact of tourism on Mallorca, Menorca, Ibiza and Formentera.

Purposes:

Environment

The first and most important purpose is the protection, preservation and recovery of the environment. This means, for example, improving protected natural parks and strengthening the conservation of natural ecosystems and native fauna and flora.

Sustainable Tourism

Thanks to the tax revenue, we will also be able to invest in promotion of sustainable and low-season tourism: If more people come to visit us in autumn, winter or spring, we can create more jobs. To achieve this, we could recover walking and cycling routes and improve waymarking, for example.

Cultural heritage

Another purpose of the tax is the recovery and rehabilitation of historic and cultural heritage. If we repair historical buildings and archaeological sites, we can make them accessible to you, our visitors – this gives you the chance to get to know our culture and history.

Research

Promoting scientific research projects that contribute fighting against climate change or that are related to tourism will allow us to maintain the islands just as they are today: surrounded by a clean and healthy sea and with a sound environment. It will also help us to improve and modernize even more everything we are currently offering to you, our visitors.

Training and jobs

Improvement measures for training, the creation of qualified jobs and a higher employment rate in the off-season are among the objectives to be achieved with the help of tax revenues: For example, by means of a more varied vocational training offer.

Amount

The new rates of the Sustainable Tourism Tax for all stays in tourist accommodation of the Balearic Islands went into effect on 29 of December 2017. The main modifications are:

- In low season (between November 1 to April 30 of each year), the amount is maintained. Increase is limited to stays in high season. Specifically, the general tax rate doubles so that tax reduction in low season will be 75%.
- From now on, passengers of cruise ships docked in any port of the Balearic Islands are considered as "tourist stay" regardless of the number of hours of stay in transit and, therefore, are subject to the application of the tax. Cruise passengers whose ships have their base port in the Balearic Islands are exempt from paying the tax.

The amount of the tax depends on the category of the accommodation:

Tax for Sustainable Tourism	2018	2018
Types of establishments:	Euro per day * High season (May 1st - October 31th)	Euro per day* Low season (November 1st - April 30th)
5-star, 5-star luxury and 4-star superior hotels / 4-keys superior and 4-keys tourist apartments	4 € +10% VAT	1€ +10% VAT
4-star and 3-star superior hotels / 3-keys superior tourist apartments	3€ +10% VAT	0,75€ +10% VAT
1-star/-key, 2-star/-key and 3-star/-key hotels and tourist apartments	2€ +10% VAT	0,5€ +10% VAT
Holiday rentals (fincas, apartments, houses) and other tourist establishments	2€ +10% VAT	0,5€ +10% VAT
Rural hotels, agrotourism accommodation and inland tourism accommodation	2€ +10% VAT	0,5€ +10% VAT
Hostels, lodgings, guest houses, boarding houses, tourist camps or campsites, shelters and refuges	1€ +10% VAT	0,25€ +10% VAT
Tourist cruise liner	2€ +10% VAT€	0,5€ +10% VAT

Exemptions

1. Children under the age of 16 are exempt from the tax.
2. Longterm holiday makers will have a 50 % discount on the tax starting from the ninth day of their stay at the same accommodation.
3. Cruise passengers whose ships have their base port in the Balearic Islands are exempt from paying the tax.