

APPROVED BY  
Vilnius City Municipality Council  
7 December 2017  
Decision No. 1-1266

## **REGULATIONS FOR LOCAL FEES FOR USE OF THE VILNIUS MUNICIPAL PUBLIC TOURISM AND RECREATION INFRASTRUCTURE**

### **I. GENERAL PROVISIONS**

1. Local fees for use of the Vilnius Municipal public tourism and recreation infrastructure are regulated in accordance with the Law on Local Self-Government of the Republic of Lithuania, the Law on Fees of the Republic of Lithuania, the Law on Tourism of the Republic of Lithuania, and the Law on the Budgetary Structure of the Republic of Lithuania.

2. The local fees for using the public tourism and recreation infrastructure of the Vilnius City Municipality (hereinafter – Regulations) are approved and changed by the decision of the Vilnius City Municipal Council.

3. The local fee for the use of the public tourism and recreation infrastructure of Vilnius City Municipality (hereinafter – local fee) is aimed at increasing the visibility of Vilnius city in order to increase the flow of Lithuanian and foreign tourists, promote conference tourism, increase tourist attractiveness of Vilnius, and improve the international accessibility of the city, including the decision of the Vilnius City Municipality Council dated 11 October 2017 No. 1-1189 approved the program for increasing the competitiveness and attractiveness of Vilnius for the promotion of international mobility.

### **II. MAIN CONCEPTS**

4. These provisions use the following concepts:

4.1. **local fee** – The Vilnius City Municipality Council provides for a fee for the use of the Vilnius public tourism and recreation infrastructure in force in the territory of the Vilnius municipality, and the funds received are allocated as special purpose funds;

4.2. **accommodation service recipient** – a natural person who arrives in the Vilnius municipality and receives at least one accommodation service from an accommodation provider, regardless of the service;

4.3. **local fee payer** – accommodation provider, i.e. Paragraph 1 of Article 11 of the Law on Tourism of the Republic of Lithuania provides for the provision of accommodation services in the territory of Vilnius municipality as well as a person who provides accommodation services via a business license issued by the State Tax Inspectorate according to the corresponding code/class of economic activity to engage in renting premises providing accommodation services;

4.4. **tax period** – one calendar month for which the local fee is calculated and paid.

5. The other terms used in these Regulations correspond to terms used in legal acts regulating the Republic of Lithuania fees, Tourism of the Republic of Lithuania, and others, as well as the introduction and administration of charges.

### **III. LOCAL FEES AND DISCOUNTS**

6. The local fee per person for one night is 1 (one) euro.

7. The local fee does not apply to a long-term lease (1 month and more).

8. Local fees are not paid by minors or anybody with a valid student ID.

9. The following people do not have to pay the fee:

9.1. medical rehabilitation patients treated by the Compulsory Health Insurance Fund;

9.2. disabled persons with 0-40% working capacity;

9.3. groups of people renting ten or more rooms—this discount is valid through 1 January 2019.

#### **IV. LOCAL FEE CALCULATION AND PAYMENT PROCEDURES**

10. The Vilnius City Municipality Administration Director approves the procedure for filling in and submitting the local fee declaration.

11. The local taxpayer goes online to calculate, pay, and declare the local fee to the Vilnius City Municipality website [www.vilnius.lt](http://www.vilnius.lt) for the previous tax month by the 10th day of the current month.

12. The local fee must be paid after the tax period expires by the 25th day of the next month. The local taxpayer is liable in accordance with the law for the correct and fair payment of the local fee.

13. The local fee is paid to the special budget funds of the budget of the administration of the Vilnius City Municipality.

14. Failure to submit a local fee statement or failure to pay the fee in a timely manner does not exempt the local payer from the obligation to pay.

15. The local taxpayer is obliged to provide a local fee statement during a tax month when he has not provided any accommodation services, indicating the number of overnight stays as 0 (zero).

16. The local taxpayer must keep records related to the local fee in accordance with the terms of storage of documents specified by the Department of Archives under the Government of the Republic of Lithuania.

#### **V. LOCAL FEE PAYER RIGHTS, DUTIES, AND RESPONSIBILITIES**

17. The local taxpayer must inform the recipient of the accommodation service about accommodation rates specifying the local fee set by the Vilnius City Municipality.

18. The local taxpayer must keep separate records of the local fee, properly recording and storing the accounting records.

19. The local taxpayer has the right to adjust the submitted declaration within 10 calendar days after the deadline for submitting the declaration specified in point 12.

20. If, after adjusting the local fee declaration, the payer is in arrears, he must pay the local fee within 5 calendar days of submitting the revised declaration.

21. The local taxpayer must pay the local fee on time.

22. The local taxpayer must enable the Municipal Audit and Inspection Authority to carry out on-the-spot verification of the calculation of the local fee or actual occupancy data or, upon request, to provide all the data necessary for the purpose of accounting and control of the local fee.

23. If the Municipal Audit and Inspection Authority detects inaccuracies in the data provided in the declarations of previous tax periods, the local taxpayer must correct the inaccuracies and pay the arrears within one month.

24. By not paying the local fee the local taxpayer violates these provisions and is liable in accordance with the procedure established by the laws of the Republic of Lithuania.

#### **VI. FAILURE TO PAY LOCAL FEES ON TIME AND REPAYMENT OF EXCESS**

25. For local payers who do not paid their local fees on time, interest is calculated daily according to the Minister of Finance of the Republic of Lithuania in accordance with the Law on Tax Administration.

26. Unpaid interest is automatically included in next month's return and must be paid.

27. Overpayments are automatically deducted from next month's return.

28. Upon termination of accommodation services, the local taxpayer has the right to apply for a refund of any overpayment if the application for a return to the taxpayer is submitted to the tax administrator within the term provided for in the Law on Tax Administration. The Vilnius City Municipality Administration, having examined the application of the local taxpayer, returns it within 14 calendar days of substantiation.

29. The payer of the local fee is notified of the decision taken in accordance with the terms established by the Law on Public Administration of the Republic of Lithuania.

#### **VII. LOCAL FEE RECOVERY**

30. Unpaid local fees are recovered as per the laws of the Republic of Lithuania.

#### **VIII. ACCOUNTING LOCAL FEES**

31. The administration and accounting of local fees is managed by the Vilnius City Municipality Administration in accordance with the procedure established by the legal acts of the Republic of Lithuania.

#### **IX. LOCAL FEE COLLECTION CONTROL**

32. The Municipal Audit and Inspection Authority controls local fee collection.

#### **X. ADOPTION OF LOCAL FEE USAGE DECISIONS**

33. Usage direction and funds are approved by the Vilnius City Municipality Council. Recommendations on the targeted use of the fee for the Vilnius City Municipality Council are provided by the approved Tourism Council of the Vilnius City Municipality Administration, whose composition is delegated to the Vilnius City Municipality Administration, the public institution GO Vilnius, Lithuanian Tourism Association, National Tourism Business Association, Lithuanian Association of Hotels and Restaurants and other organizations. The work of the Tourism Council is organised and coordinated by GO Vilnius.

#### **XI. FINAL PROVISIONS**

34. The administration of the local fee of the Vilnius City Municipality not described in these provisions is performed in accordance with the laws of the Republic of Lithuania and other legal acts regulating the administration of local fees.

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