



TOURIST TAX KLAIPEDA

LEGAL INFORMATION

- ❑ On February 29, 2024, by Decision No. T2-44 of the Klaipėda City Municipal Council “On the Approval of the Introduction of a Local Fee for the Use of Klaipėda City Municipality Public Tourism and Recreation Infrastructure and the Approval of the Regulations,” a **tourist (“pillow”) fee of 1 euro per person per night will come into force as of January 1, 2025, based on the number of overnight stays provided.**
- ❑ The fee is charged per night to persons who stay for short-term accommodation in places providing lodging services located in the city of Klaipėda.
- ❑ Tourist tax is paid by persons staying at accommodation establishments.
- ❑ To declare and pay the tourist tax, the accommodation service provider completes an **electronic declaration.**

You can log in via the website: <https://turistorinkliava.klaipeda.lt/>



TAX EXEMPTIONS

- Persons under 18 years of age and senior school students who present a valid student ID.
- Patients whose medical rehabilitation services are funded from the budget of the Compulsory Health Insurance Fund.
- Persons with disabilities who have an assessed participation level of 0–40%.
- Accommodation services provided by educational institutions whose primary activity is teaching, not accommodation.
- Long-term rentals (1 month or more).

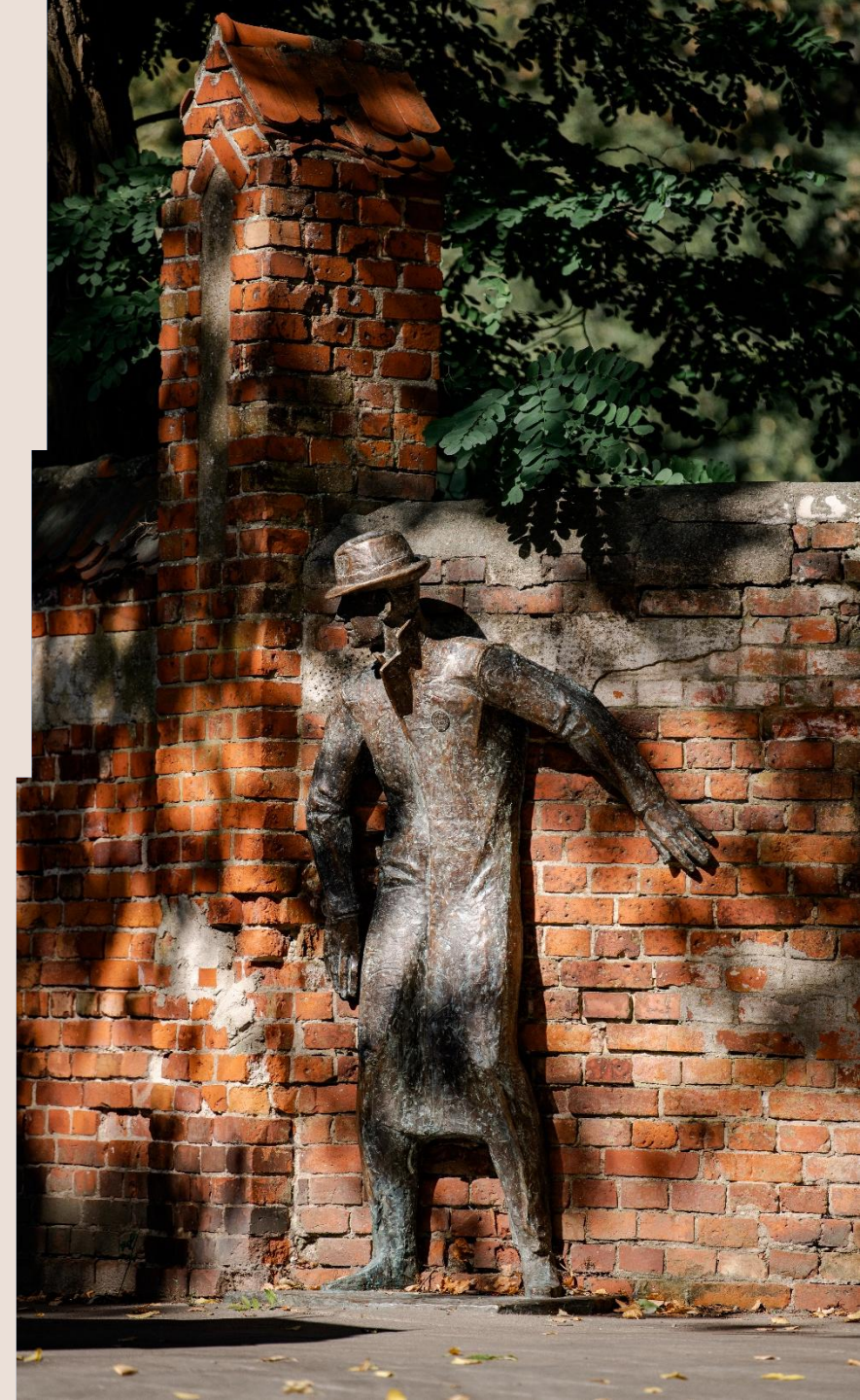


THE PURPOSE OF THE TOURIST FEE

- ❑ The local fee is intended for measures that increase tourist flows in the city of Klaipėda, ensuring the improvement of leisure and tourism infrastructure, implementing measures to enhance the quality of cultural and tourism services and reduce seasonality, and to increase Klaipėda's tourist attractiveness and city recognition.

The direction of fee usage and the allocation of funds are determined, and decisions regarding the use of the local fee are made by the Municipal Council.

The tourist fee is a symbolic investment that helps the city provide higher-quality leisure, cultural, and entertainment services.



TOURIST FEE DECLARATION

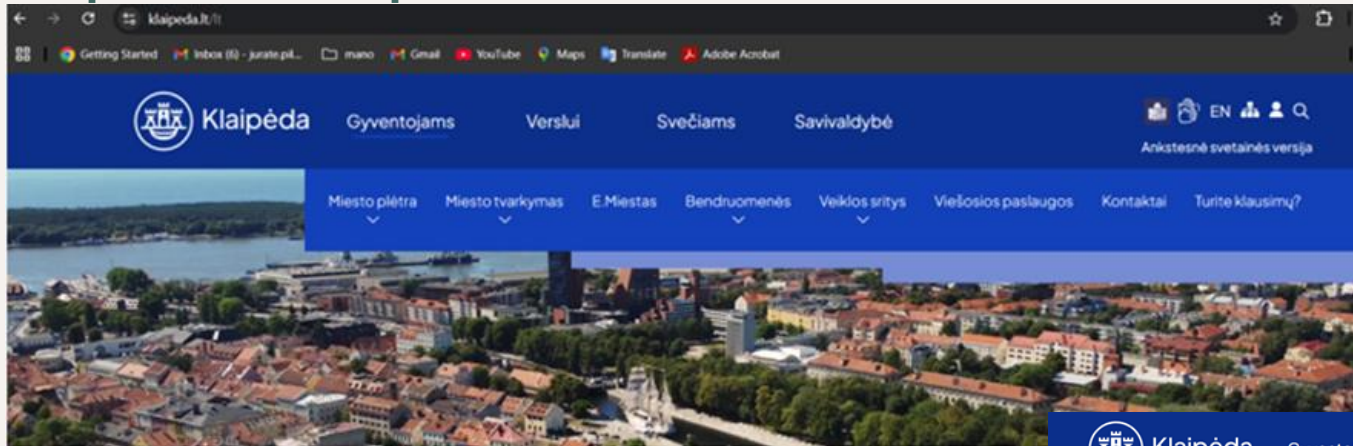
- ❑ For convenient administration and collection of the fee – **the electronic Tourist Fee Declaration and Payment System:**
<https://turistorinkliava.klaipeda.lt/>
- ❑ **The tax period is a quarter**, for which the local fee is calculated and paid.
- ❑ The fee must be declared and paid for the tax period **by the 25th day of the following month**, according to the amount specified in the Declaration.
- ❑ The local fee is paid into the account of the Municipal Administration.
- ❑ The administration of the fee, as well as the control and accounting of local fee payers, is carried out by the Tourism and Accounting Departments of the Municipal Administration.

! The local fee payer is responsible for the accuracy of the data submitted in the Declaration in accordance with the procedure established by law.

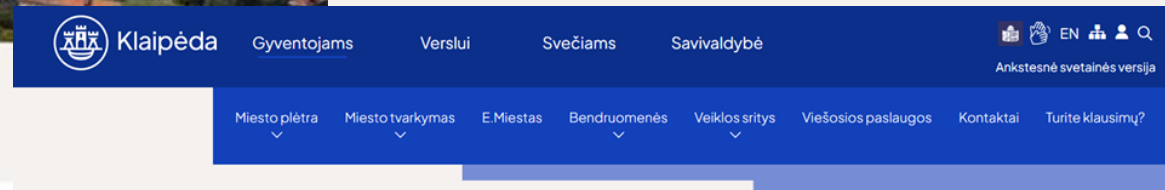


IMPORTANT INFORMATION









<https://www.klaipeda.lt>



If you have any questions, please contact us by email at turizmas@klaipeda.lt



Gyvenimo atvejai

 Reikia paramos	 Noriu deklaruoti gyvenamąją vietą	 Nem...
 Susisiekimas mieste	 Grįžtu į Klaipėdą	 Turiu
 Nukentėjau nuo nusikalstamos veikos	 Turisto rinkliavos mokestis	

Turisto rinkliavos mokestis

Gyvenimo atvejai > Turisto rinkliavos mokestis

 Turisto rinkliavos deklaravimo ir apmokėjimo sistema		Aktuali informacija	
Ataskaitos			



Turisto rinkliavos deklaravimo ir apmokėjimo sistema

Prisijungti

<https://turistorinkliava.klaipeda.lt/>

Short-term accommodations provided within the territory of the city of Klaipėda must be declared, and the tourist fee must be paid online only, by logging into the Tourist Fee Declaration and Payment System.

(1) Logging into the Tourist Fee system, (2) submitting declarations for short-term accommodations provided to tourists and the collected tourist fee, and (3) making payments can be done by natural and legal persons providing short-term accommodation services (with a license, business certificate, individual activity certificate, or other authorization) within the territory of the city of Klaipėda.



Frequently asked questions (FAQ)

Who is subject to the Tourist Tax?

The tax applies to all guests who use accommodation services, regardless of whether the service is provided by a legal entity or an individual operating under a document issued by the State Tax Inspectorate, according to the appropriate economic activity classification code for room rental, when short-term accommodation services are provided.

Are Lithuanian citizens also required to pay the tax?

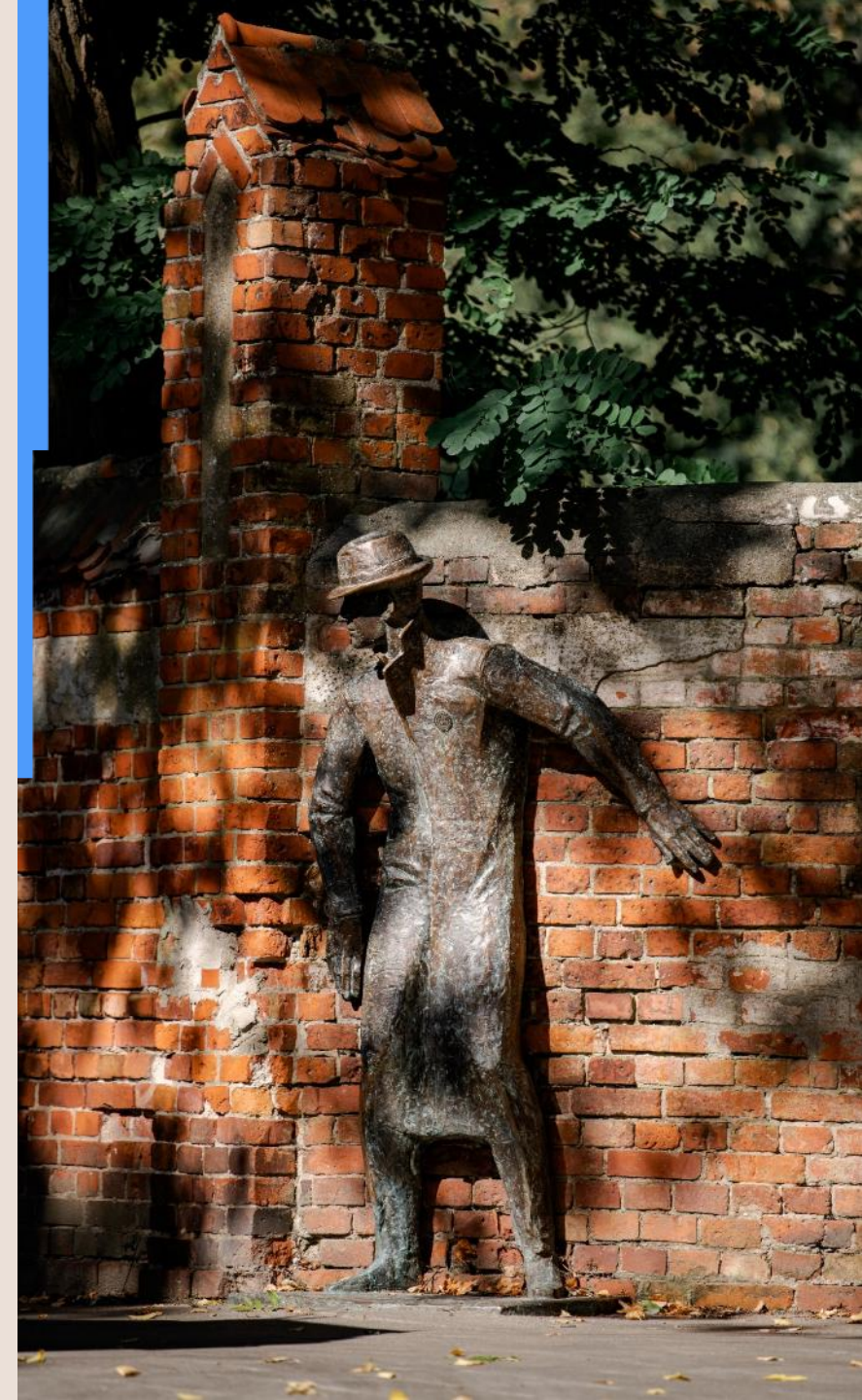
Yes, the tax is paid by all persons staying at accommodation facilities within the territory of the Klaipėda City Municipality. The tax is collected throughout the year.

Is the tax subject to VAT?

No, the tax is not subject to VAT.

Who is responsible for paying the local tax?

The provider of accommodation services is responsible for the correct and honest payment of the local fee in accordance with the law. The collection of local fees is monitored by the municipalities that have established the local fee.



Frequently asked questions (FAQ)

Do guests have to pay the fee if they stay at a hotel / are accommodated for free?

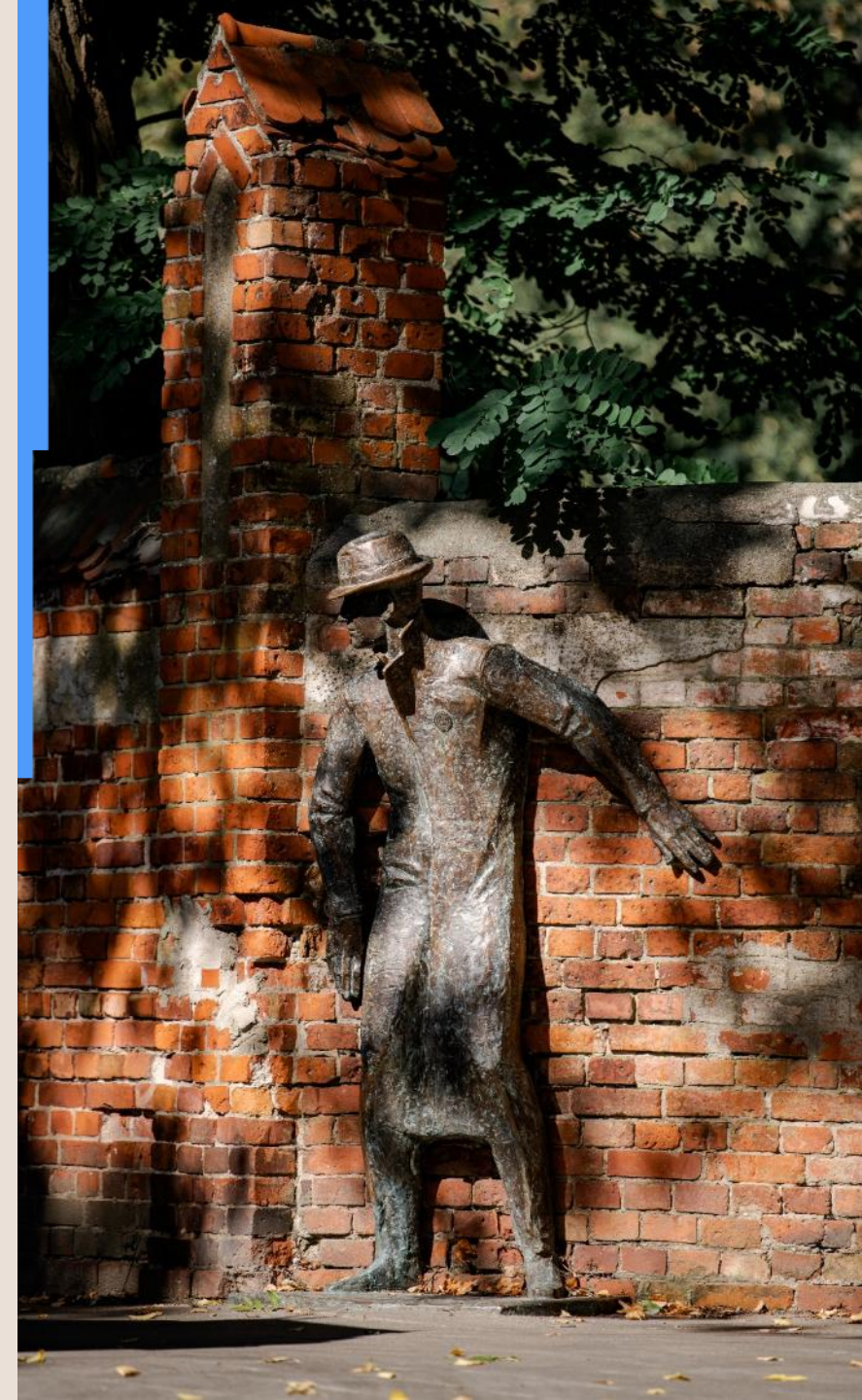
If guests staying at a hotel do not belong to any category exempt from the tourist fee (such as persons with disabilities, students, etc.), the fee must be applied. Therefore, when guests stay at a hotel for free, the tourist fee for this stay (for each night spent) must be paid either by the guest themselves or by the inviting party (agency, government institution, or the hotel providing the free service to the tourist).

Do arriving tourist groups have to pay the fee?

Yes, the fee must be paid either by the guest themselves or by the inviting party (agency, government institution, or other entity providing the service to the tourist).

Does the Tourist Fee apply to guests who have arrived with a work visa?

The Tourist Fee is also collected when a guest stays in a hotel room or rents an apartment for work, provided it is not long-term rental (30 days or more).



Frequently asked questions (FAQ)

Do the data need to be declared if no one has stayed?

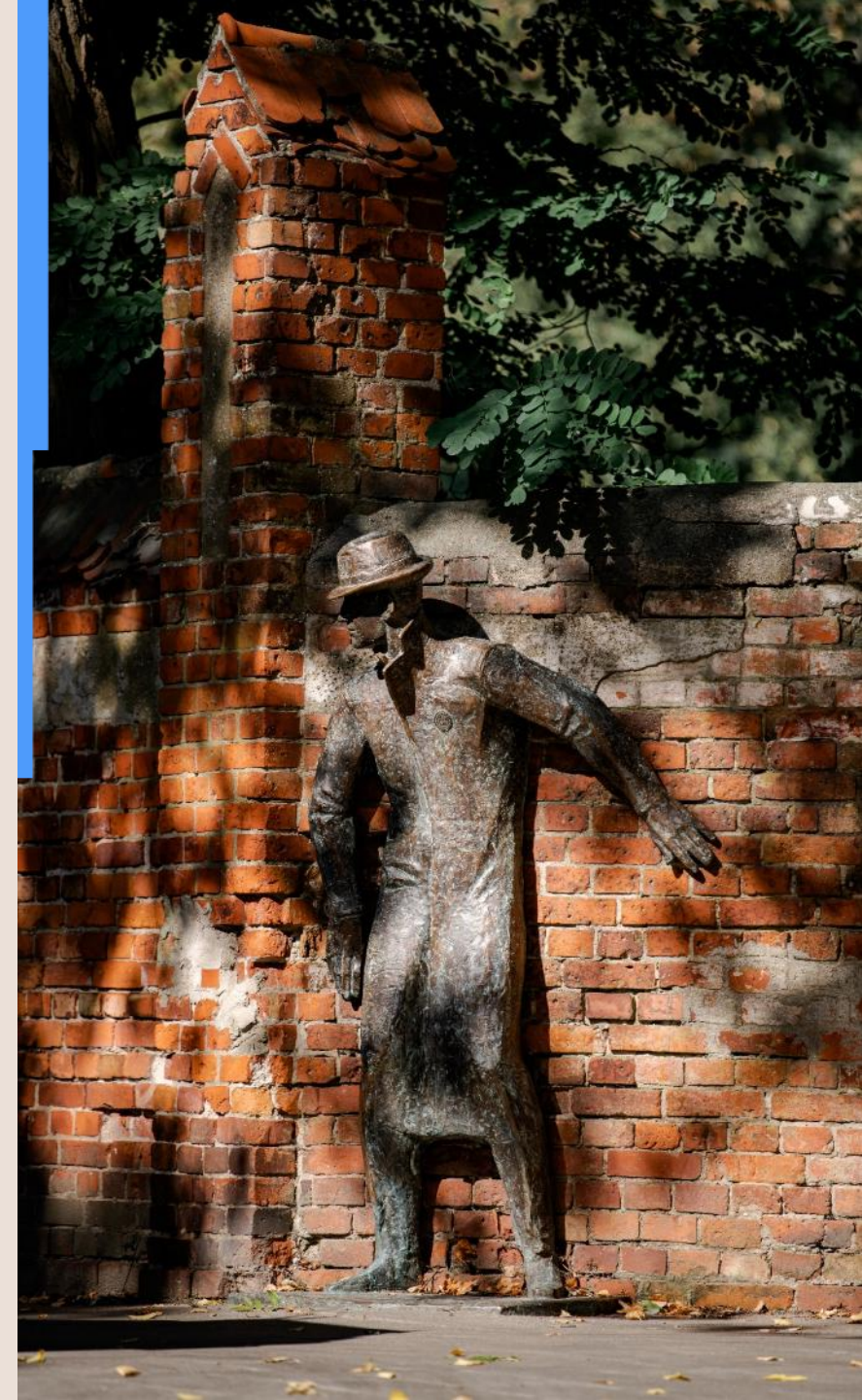
Yes, a local fee payer who has not provided accommodation services during the tax month must submit a Declaration, indicating the number of overnight stays as 0 (zero).

Do I need to declare the number of overnight stays if accommodation services were provided through AirBnB, Booking, or another rental platform?

Yes, the number of these overnight stays must be declared.

A budgetary institution has a nature school where it provides temporary accommodation services for students and other persons who have purchased other nature school activities – educational programs, excursions, hikes, etc. Does the Tourist ('per-person') fee apply to this category of persons?

The fee is not charged for accommodation services provided by educational institutions when the primary activity is teaching, not accommodation.



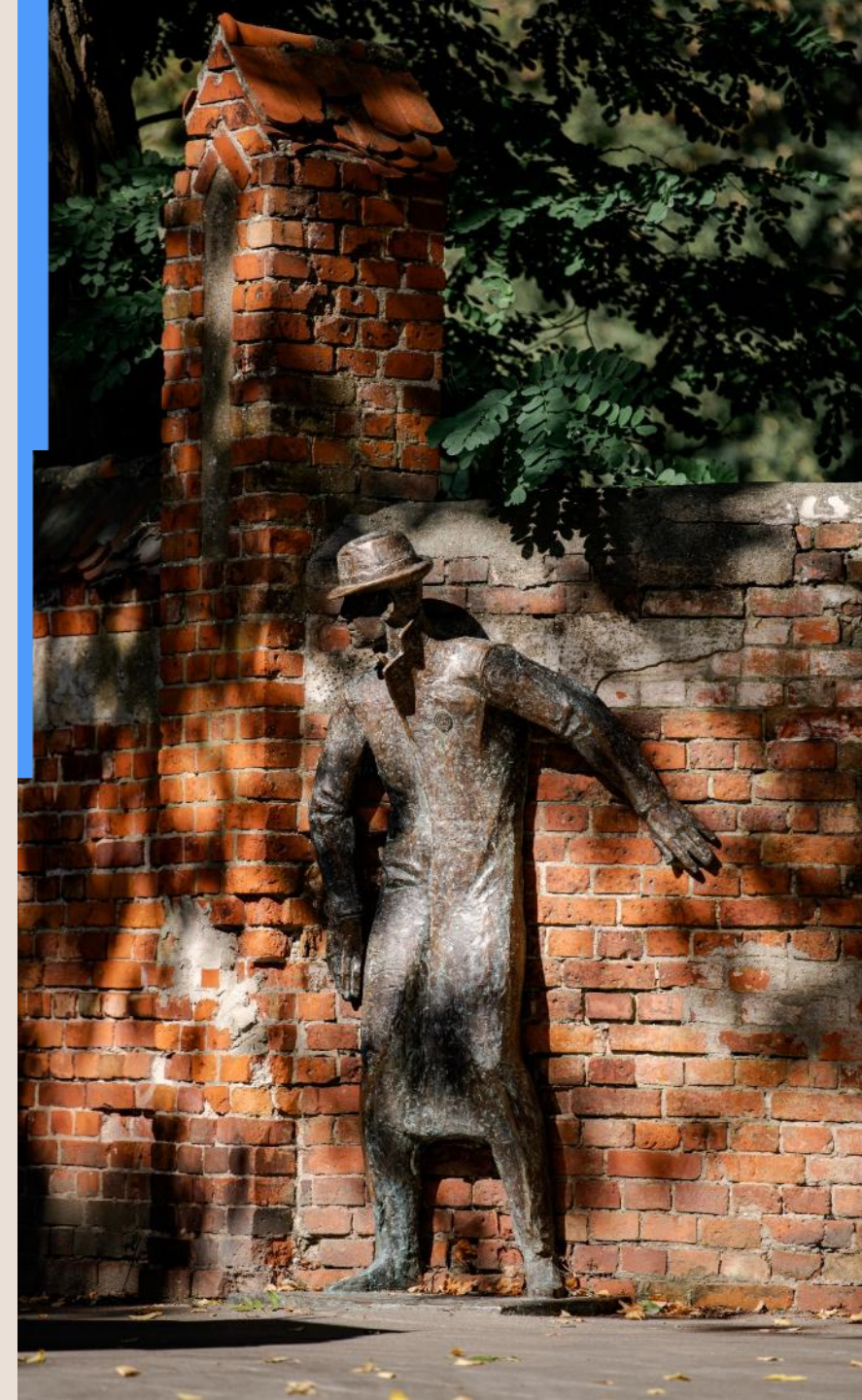
Frequently asked questions (FAQ)

- ❑ **“Does a company or individual providing accommodation services have to pay Corporate Income Tax on the amount of the collected fee?”**

“No, income tax does not need to be paid. According to the provisions of Part III of the 10th Business Accounting Standard in the Income Tax Law, only an increase in the company’s economic benefits is considered income. Amounts collected on behalf of third parties are not recognized as income because they do not provide economic benefits to the company and do not increase its equity. Only commissions earned by intermediaries are recognized as income, not amounts collected on behalf of third parties.

- ❑ **How should this fee be collected and accounted for?**

Each accommodation service provider must record the fee in their accounting system as a new service, i.e.: a) on an invoice, the fee is shown as a separate line item, b) on a cash register receipt, it is shown as a separate line item, c) if a cash receipt is issued for payment, the fee is included in the total amount, but the service is shown as a separate line item.



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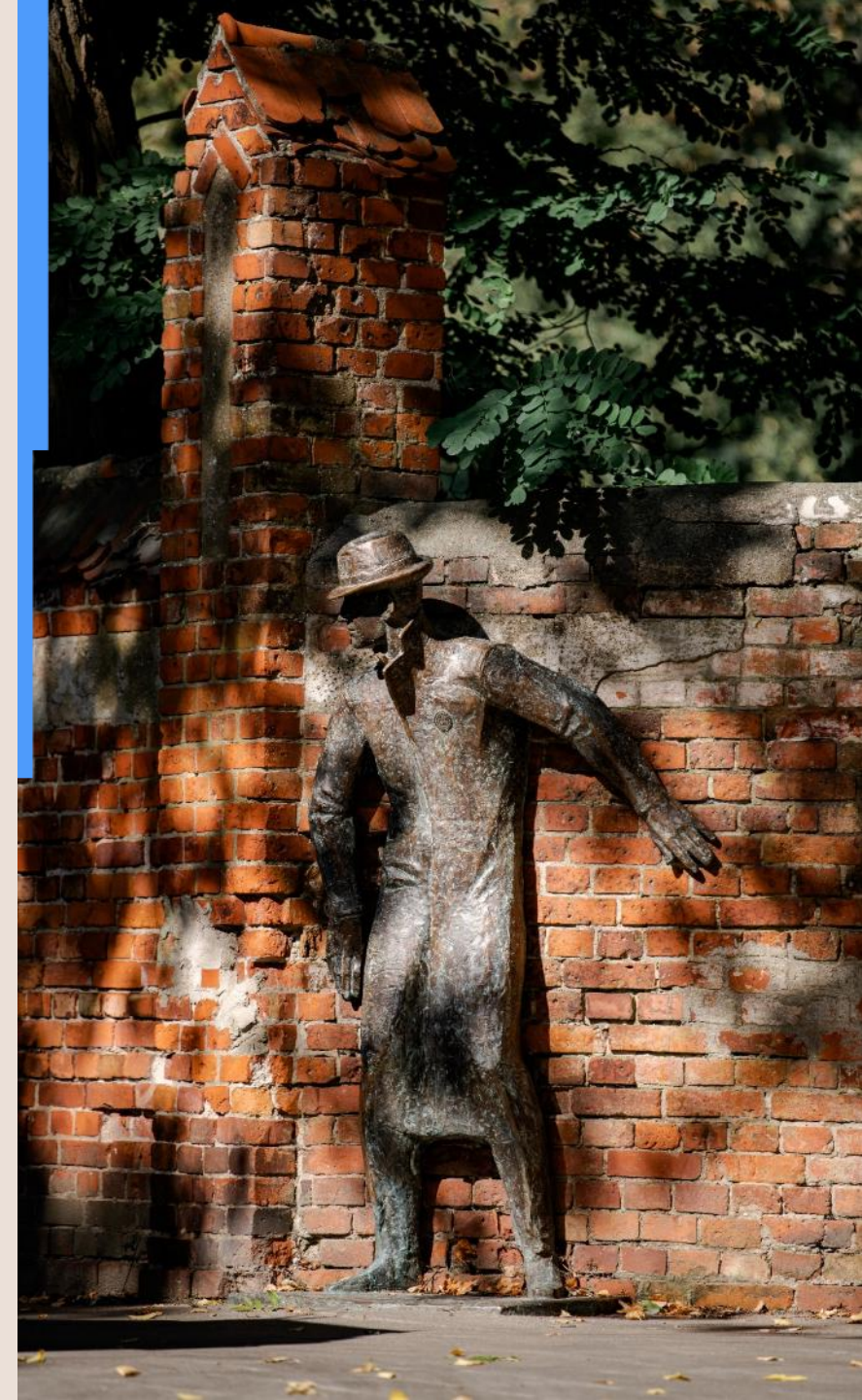
What is the procedure for ‘self check-in’ hotels that do not meet the client directly?

The Tourist Tax is collected, declared, and paid by property owners and hotels.

Can a tourist pay the fee directly into the account?

According to the decision of the Klaipėda City Council, the Declaration is completed by the local fee payer, i.e., the provider of accommodation services, and submitted electronically.

When providing information about overnight stay prices, the accommodation service provider must inform the recipient of the service about the local fee established by the Municipality.



**THANK YOU FOR YOUR ATTENTION AND WE LOOK
FORWARD COOPERATION**

