

Regulations relating to a municipal accommodation fee

Established by the Ministry of Trade, Industry and Fisheries dd/mm 2026, pursuant to Section 2-1, seventh paragraph, Section 2-4, sixth paragraph, Section 2-10, second paragraph, and Section 5-1, second paragraph of the Visitor's Fee Act.

Section 1 Exemptions from the accommodation fee

The following types of accommodation are not subject to the accommodation fee under Section 2-1 of the Visitor's Fee Act:

1. Accommodation of workers in barracks hotels.
2. School excursions involving accommodation that meet the requirements of Sections 4-6 of the Education Act. The exemption applies to pupils, teaching staff, and other assistants participating in the school excursion.
3. Stays in temporary accommodation provided pursuant to Section 27 of the Social Services Act.
4. Accommodation at schools, sports facilities, and similar venues in connection with sports and cultural events.
5. Guest suites in housing cooperatives, condominiums, and other housing associations that are only used by residents or guests of residents.
6. Accommodation offered by trade unions, artists' associations, and other non-profit or membership-based organisations, where the offer is reserved for the organisation's members and is made on non-commercial terms.
7. Accommodation in company cabins that the employer owns or leases on a long-term basis for use by employees in their leisure time.
8. Voluntary organisations' volunteer-based accommodation in unstaffed facilities.

Section 2 Facilitators' responsibilities in relation to the municipality

Facilitators, as referred to in Section 2-4, second paragraph of the Visitor's Fee Act, are not liable for non-payment of the accommodation fee due to a provider having given incorrect information about registration in the Value Added Tax Register. The facilitator also cannot be required to verify whether the information received from the provider is accurate.

In cases where multiple facilitators facilitate the same accommodation, the facilitator who handles the payment of the fee to the service provider is responsible for collecting and paying the fee to the municipality.

Section 3 Time limit for adoption and announcement of the municipality's regulations

Municipal regulations relating to introducing, amending, or repealing tourist accommodation fees under Section 2-1 of the Visitor's Fee Act must be adopted and announced no later than 31 December of the year before the regulation is to enter into force.

Section 4 *Entry into force*

These Regulations enter into force on 1 July 2026.

Section 5 *Transitional provision*

The time limit for the adoption and announcement of municipal regulations under Section 3 does not apply to tourist accommodation fees that enter into force in 2027.