

## 4. База справляння збору

4.1 Basis of the collection is the value of the entire period of accommodation (overnight) in designated places, taking into account the tax on the added value.

4.2 To the value of accommodation are not included expenses for food or domestic services (laundry, cleaning, maintenance and ironing of clothes, linen or bedding), telephone bills, registration of foreign passports, visas, compulsory insurance, expenses for verbal or written translation, other documentally confirmed expenses, related to the rules of travel.

## 5. Податкові агенти

5.1. Collection is carried out:

a) by administrations of hotels, camps, motels, guest houses for tourists and other establishments of the hotel type, sanatorium-resort establishments;

b) apartment - intermediary organizations, which direct unorganized persons to accommodation in buildings (apartments), which belong to physical persons on the right of ownership or on the right of use according to a lease agreement;

v) by legal persons or physical persons - entrepreneurs, who are authorized by the city council to collect on the terms of a contract, concluded with the city council.

5.2 Tax agents collect under the time of provision of services, related to the temporary accommodation (overnight) and indicate the amount of the collected tax as a separate line in the bill (receipt) for accommodation.

## 6. Порядок сплати збору

6.1 The amount of the tourist tax, calculated according to the tax declaration for the reporting (tax) quarter, is paid quarterly, in the period specified for the reporting (tax) period, at the place of residence of the tax agents.

6.2. Tax agent, who has a branch without the status of a legal person, who provides services for temporary accommodation (overnight) not at the place of registration of such a tax agent, is obliged to register such a branch as a tax agent for the tourist tax in the state tax service at the place of residence of the branch.

The basic tax reporting (reporting) period is equivalent to the calendar quarter.