Sustainable Tourism Taxes in Spain: An Overview

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Understanding Sustainable Tourism Taxes

Decentralised Tax Policy

Tourism taxes in Spain are set by regional or municipal authorities, not by a national policy.

Purpose of Tourism Taxes

Taxes support local services, infrastructure maintenance, and sustainable tourism projects in regions welcoming significant tourist numbers.

As almost 93% of tourism is to five of our 17 regions, namely, Andalucia, Balearics, Canaries, Catalonia and Valencia, the majority of Spain does not need to introduce tourist taxes.

Tax Collection Process

Taxes are collected at check-in or check-out by accommodation providers or included in booking prices.

Exemptions and Variations

Children under 16 are usually exempt; tax rates vary by accommodation type and season.

Purpose and Rationale

Managing Visitor Impact

Where needed, tourism taxes help manage visitor volume by encouraging travel outside of high season and therefore reduce pressure on local infrastructure and public services.

The Balearic Islands tourist taxes are reduced from 1 November – 30 April.

Supporting Environmental and Cultural Projects

Generated tax revenue funds environmental protection and preservation of cultural heritage sites, as well as investment in local infrastructure, which benefit both locals and visitors.

Promoting Sustainable Tourism

Taxes encourage responsible travel and provide funds for sustainable tourism development initiatives. The Balearics Tourism tax is explained as follows:

To raise funds to minimise the impact of mass tourism on nature and the environment through the necessary investments in the conservation of nature.

Regions with Tourism Taxes

Implemented Tourism Taxes

- **Catalonia** and the **Balearic Islands** have active per person/night tourism taxes which vary depending on accommodation type and season; Catalonia since 2012 and the Balearics since 2016.
- **Mogán in Gran Canaria** introduced an eco tax per person/night in early 2025.
- **Toledo in Castilla la Mancha** introduced a tax on tourist buses entering the City in 2025.
- **Galicia** passed legislation in December 2024 allowing municipalities to implement a tourist tax. So far only the city of **Santiago de Compostela** has introduced it, active from 1 October 2025.

Regions Considering Taxes

Asturias, Galicia, Tenerife, Alicante, and Seville are considering or approved tourism taxes but not yet implemented.

Regions Without Tourism Taxes

Madrid, Valencia, and Andalucia currently have no active tourism taxes, though discussions continue in some areas.

Examples of Regional Tax Rates

Catalonia and Barcelona Tax Rates

Catalonia's tax rates range from €1.20 to €6.00 per night and are capped at seven nights.

Barcelona adds an additional city surcharge of € 4.00 per person per night, which could be increased to €8.00 by 2029.

Balearic Islands Seasonal Rates

Balearic Islands charge €2.00 to €4.00 per night in high season and between € 0.50 and € 1.00 per night in low season.

Taxes are capped or reduced by 50% after eight nights to encourage longer stays.

Toledo, Santiago de Compostela, and Gran Canaria Fees

Toledo´s tax on tourist buses starts at € 25 per day for a bus with 9-35 seats and rising to € 125 per day for a bus with 55 or more seats.

Santiago de Compostela charges €1.00 to €2.50 depending on accommodation

Gran Canaria's Mogán charges €0.15 per person nightly.

Tax Application and Exemptions

Tourism tax is per person per night, exempting children under 16 and discounting longer stays to address regional funding needs.

Cruise Tourism Taxes

Catalonia and Barcelona Cruise Tax Rates

Unlike other tourism taxes which are based on overnight stays, cruise taxes are calculated on the number of hours that a ship docks.

Additionallly, Catalonia and Barcelona cruise visitors will also need to pay the standard tourist tax at a daily rate.

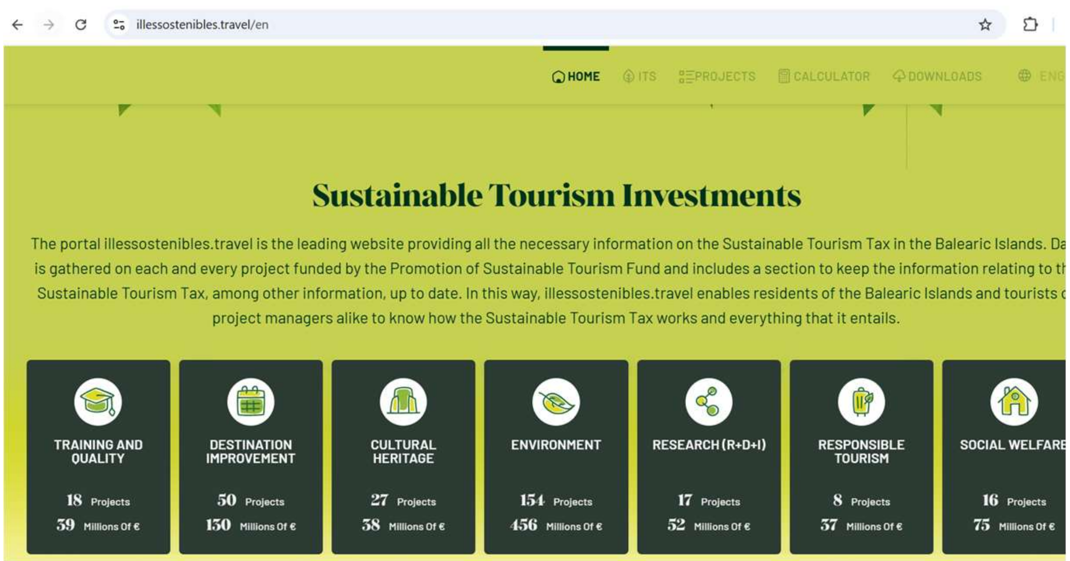
Catalonia – the daily rate for stays of fewer than 12 hours is 3 euros per person and for stays of more than 12 hours is 2 euros per person.

Barcelona – the daily rate for stays of fewer than 12 hours is 7 euros per person and for stays of more than 12 hours is 6 euros per person.

Balearic Islands Tax Rates

For the Balearic Islands, cruises are subject to the same Sustainable Tourism Tax which is applied per person per night. The tax is collected by the cruise line and often added to the booking or onboard bill.

Use of Tourism Tax Revenue



Example: https://illessostenibles.travel/en

Infrastructure Improvements

Tourism tax revenue funds public infrastructure like cleaning, safety, and public transport services to improve urban life.

Environmental Sustainability

Funds support climate adaptation initiatives including heat pumps, solar panels, water recycling projects, tree planting and protection of green areas.

Cultural Heritage Preservation

Tourism taxes help preserve cultural heritage, ensuring historic sites and traditions are maintained for future generations.

Transparency and Community Impact

Transparent and targeted use of tourism taxes into local services including housing, education and health, builds public trust and maximises positive impacts from tourism on local communities.

Tourism Taxes and the Economy

Economic Contribution

Tourism contributes around 12.3 % of Spain's GDP and supports millions of jobs nationwide.

Spain is ranked second in the world in the World Economic Forum's Travel & Tourism Development Index.

Tourist Spending

International tourists spent over €126 billion in Spain in 2024, driving economic growth.

Role of Tourism Taxes

Tourism taxes fund infrastructure, public services, and environmental projects supporting sustainable tourism.

Sustainable Growth

Reinvesting tax revenue enhances visitor experiences and promotes long-term regional development.

Future Trends and Debates

Evolving Tourism Tax Landscape

More Spanish regions and cities consider tourism taxes to balance economic gains with residents' quality of life.

Regional Autonomy and Sustainability

Tourism taxes increasingly fund sustainability and community benefit projects reflecting regional autonomy.

Public Sentiment and Policy

Public opinion and leadership influence tourism tax policies to highlight benefits and reduce negative impacts.

Targeted and Transparent Approaches

Future taxation strategies focus on transparency and targeted investments, to communicate value of tourism to residents and local communities.

Summary and Conclusions

Regional Tax Implementation

Tourism taxes in Spain are set regionally to address local needs and tourism impact management.

As almost 93% of tourism is to five of our 17 regions, the majority of Spain does not need to introduce tourist taxes.

Funding and Sustainability

Tourism taxes fund essential services and promote sustainable tourism development across Spain.

Community and Transparency

Transparency and stakeholder engagement ensure tourism taxes benefit both economy and local communities.

Future Role of Tourism Taxes

Tourism taxes will maintain destination quality and sustainability amidst rising visitor numbers.