

## Regarding the Kyoto City Accommodation Tax

The Kyoto City Accommodation Tax, a local discretionary tax for specific purposes, will be implemented in Kyoto City effective as of October 1, 2018 following a revision of accommodation tax regulations. Accordingly, our hotel will charge a separate accommodation tax based on the accommodation fee.

### ■Accommodation Tax Rates

Accommodation Fee (per Person per Night)	Tax Amount
Under 20,000 yen	200 yen
From 20,000 to under 50,000 yen	500 yen
50,000 yen and over	1,000 yen

\*Participants and conductors of school trips and other school events are exempt from this tax.

\*The accommodation tax applies to the accommodation fee per person per night.

\*The accommodation tax applies only to the accommodation fee and not to meals and other services.

### ■The accommodation fee includes the following taxable fees.

- Room rate
- Service charge on the room rate

### ■The accommodation fee does not include the following non-taxable fees.

- Consumption tax and the like
- Fees for services other than accommodations (e.g., restaurants, banquets, massage, laundry, telephone)