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A photograph of a rotating glass door in a hotel lobby. The door is made of glass and metal, with a large handle. A person in a white dress is walking through the door. The floor is covered with a brown, textured carpet.

CMS Guide to Hotel-Specific Laws

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Introduction

This guide sets out the principal hotel-specific laws for 18 of the key European countries and, in addition, China. If you are a hotel owner or operator in any of these countries or if you are looking to establish a hotel in any of them, this guide provides invaluable assistance in comparing laws of the different jurisdictions and in ensuring that you are fully aware of your obligations as a hotel operator or owner.

We have also provided contact details for our principal legal experts in the hotel sector in each country so that you know where to go if you need more detailed advice than we can set out in this guide.

The CMS Hotel Group is a dedicated cross-border and cross-practice team of lawyers that specialise in the hotel and tourism sectors. We provide this guide as a reference tool for your use. Instructing CMS for your legal requirements also provides you with the following benefits:

Expertise

CMS understands your business and your industry, which means you get better, more relevant advice more efficiently. Our Hotel Group has an

unrivalled profile in the hotel industry and CMS Cameron McKenna is acknowledged as number one UK law firm for the hotel industry by The Legal 500 directory.

Europe's leading law firm for the hotel industry

CMS has a substantial European network, which means you get consistent, high-quality advice in all the European countries in which you do business. Our dedicated CMS Hotel Group advised six of the ten largest hotel groups in Europe. Our Central and Eastern European offices have won many awards, most recently being named *CEE Law Firm of the Year 2009* by *PLC Which Lawyer*.

Industry focused

Our lawyers are known in the industry, which means you get access to the latest information, ideas and opportunities. We can introduce you to other advisers or contacts who may be beneficial to your business. Our lawyers are regularly invited to speak at hotel industry conferences and write articles for industry publications.



Austria

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Hotels are strictly liable in the case of a breach of the contract with their guests. Additionally there is a specific statutory liability for the hotel operator in respect of a guest's belongings. Guests also have the right to reduce room rates or to claim compensation if the operator breaches obligations under the contract relating to the guests' hotel stay.

Employment & pensions

No specific rules are applicable to hotels.

Environment

No specific rules are applicable to hotels.

Food/hygiene

The Austrian Industrial Code and EC-wide regulations on hygiene issues apply. When these standards are not met local authorities have the right to impose conditions or even close the hotel.

Health & safety

Requisite permits under the Austrian Industrial Codes and the building permit impose specific conditions on health and safety. Additionally local fire & safety laws apply. Operators have to comply with these rules.

Guest information

Data protection laws apply to all collected guest data.

Insurance	Hotels are not required by law to effect third party insurance coverage.
Intellectual property	No specific rules are applicable to hotels.
Licensing & tourism	The operator has to apply for a hotel and food licence pursuant to the Austrian Industrial Code covering all relevant issues (lodging, food, alcohol etc.). This applies to both new and existing hotels.
Local & national tax	A “bed tax” (<i>Kurtaxe</i>) may be charged pursuant to specific federal laws.
Planning & zoning	Hotels may only be constructed within certain zones as set out in the relevant local zoning regulations (e.g. special zones of tourist interest, city centres etc). Hotels may not be built in areas zoned for local industrial purposes.
Other	Specific local building laws and the Austrian Industrial Code have to be observed.
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Belgium

Corporate/commercial/ accounting

There are local accounting rules which specifically relate to “reserve funds”.

Duty to guests

The contractual duties and obligations of a hotel towards its guests are regulated by the Civil Code. The rules give rise to a strict liability irrespective of the fault of the staff or management of the hotel. The hotel is responsible, as guardian, for all damage to, destruction of, or removal of belongings brought into the hotel by a guest who stays in and uses the hotel accommodation. Any attempt to limit the hotel’s liability by waiver, declaration, agreement or warning is null and void. Internet commercial law applies to sales of room nights via the internet.

Employment & pensions

Specific rules apply regarding overtime, weekend working, night shifts etc. Collective bargaining agreements exist within the so-called HORECA sector. Special tourism zones have been established with precise employment rules e.g. along the sea shore.

All hotels are part of a specific group of employers and are bound by such rules.

Environment

Regional environmental rules apply for the construction or improvement of buildings. Environmental rules apply in certain regions to the acquisition of land.

Food/hygiene	Various EC rules regarding food hygiene apply. Regional and federal laws may also apply to control health and hygiene standards. Inspections are made and controls exercised on a regular basis by the Ministry of Health with a right to close the kitchen if necessary.
Health & safety	<p>Each region has its own hotel fire and safety regulations which require the production of a safety certificate prior to opening a hotel. Precise security norms have to be respected regarding fire protection, lift, electricity, gas, means of access and exit, etc. The certificate is only valid for 5 years. The local municipality is responsible for the issue and control of the certificate.</p> <p>A licence to operate a hotel is not granted without a valid safety certificate.</p> <p>Other rules apply to swimming pools and spas.</p>
Guest information	Data protection and privacy laws apply to all collected data. However, a police regulation still requires hotels to establish a record document for each guest.
Insurance	There is no legal obligation to effect any particular insurance except for employee accident protection.
Intellectual property	No specific rules are applicable to hotels.
Licensing & tourism	A hotel cannot be operated without a licence granted by the Regional Authority. Regional decrees divide accommodation establishments into various different lodging categories.

The operating licence cannot be obtained without a valid Security Certificate.

An administrative licence is required for the sale of alcohol. A special licence is mandatory for gambling.

A hotel's star rating is granted pursuant to a chart adopted by regulation in each Region. The number of stars is determined by the Regional Authority pursuant to technical criteria.

Local & national tax Some municipal taxes will apply to hotels.

Planning & zoning Hotels may only be constructed within certain urban zones as set out in the regional or local developments plan (*plan d'urbanisme*).

A construction permit is required with specific licences for lifts, underground parking and air conditioning. Swimming pools or golf courses and even play grounds will also require specific authorisation.

Other When a hotel management agreement is concluded, specific attention should be given to labour liabilities, reserve funds, insurance and operator's liability.

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Bulgaria

Corporate/commercial/ accounting

The provider of hotel services must be a “merchant” within the meaning given by the Commerce Act or a legal entity entitled to carry out economic activity under other applicable law, must not be in liquidation or bankrupt and must be entered into the Bulgarian National Tourism Register maintained by the Bulgarian State Agency for Tourism.

Duty to guests

The level of service provided by the hotel must satisfy the requirements of the particular category awarded to the hotel.

Consumer protection rules applicable to hotels include:

- ✦ an obligation to provide guests with adequate information enabling them to make a choice, which must be provided prior to the use of the service and must include information regarding the characteristics of the services to be provided by the hotel and any exclusion of liability;
- ✦ an obligation to display a price list for the services offered prominently on the business premises or, where display of a price list would be inconvenient owing to the volume of services offered, to provide a leaflet of prices to each guest;
- ✦ a prohibition on displaying different prices for one and the same service on the business premises (e.g. different prices for Bulgarians and foreigners); and

▮ a right for a consumer to complain in respect of services within fourteen days after the act or default complained of, regardless of whether the operator provided a guarantee for such services.

Employment & pensions

Foreigners are often hired as hotel general managers if there are no Bulgarian citizens with the qualifications needed for the position though a special work permit is required.

Environment

Water supply and sewerage installations: In the case of resort or spa hotels, there are rules governing sanitary protected areas and facilities for mineral waters used for therapeutic, prophylactic, drinking and hygienic purposes and sports and recreation.

Noise isolation: The law stipulates special measures for noise isolation, divided into three levels. The level or levels applicable to the hotel will depend on the noise generated. During construction, the requisite measures depend on the distance between the construction area and the neighbouring buildings, the time of day and week and the duration of the works.

Environmental impact: A positive Environmental Impact Assessment from the Regional Inspectorate of Environment and Water (RIEW) is a mandatory requirement for hotel construction and operation.

Food/hygiene Any person opening a hotel is obliged to advise the local Regional Inspectorate for Public Health Protection and Control (RIPHPC) within seven days of the start of its operation, specifying the address of the facility, the type of activities undertaken there, as well as the name and permanent address of the operator performing the activities. The RIPHPC is entitled to undertake inspections whenever notice of breach of hygiene standards is received.

Health & safety There are detailed rules and regulations promulgated by the Bulgarian State Agency of Tourism and the Ministry of Regional Development & Public Works applicable to all hotels. Rules must be complied with both as to the construction and the subsequent operation of the hotel.

Health and safety conditions must meet the special needs of people with disabilities in compliance with statute, which requires non-discrimination against people with disabilities including through the provision of a barrier-free living environment and easy access.

Guest information Data protection law applies to all collected guest data. Where a hotel operator retains a register of guests, he is required to provide this register monthly to the municipality mayor.

Insurance No specific rules are applicable to hotels.

Intellectual property Where intellectual property in the name of the hotel is claimed, the name must be registered on the Register of the Bulgarian Patent Office.

Licensing & tourism	<p>Hotels are subject to rating regardless of the form of ownership and the manner of management. The municipality mayor or the Chairperson of the Bulgarian State Agency for Tourism awards a hotel category.</p> <p>The State Agency for Tourism and The National Statistical Institute are responsible for an integrated tourist information system, which incorporates the National Tourism Register and tourism statistics in accordance with the requirements of the Statistical Office of the European Union (EUROSTAT) and the World Tourism Organization.</p> <p>The National Tourism Register contains information on registered tour operators, travel agents, rated hotels, etc.</p>
Local & national tax	<p>The VAT rate applicable to accommodation provided by a hotelier, where part of a package tour, is 7% in comparison to the VAT rate of 20% for all other services.</p>
Planning & zoning	<p>Hotels may be constructed within residential zones, industrial and recreation zones and resorts. Specific municipal authority and consents are required for the construction and the refurbishment of each hotel, including documentation issued during the construction process necessary for putting the building into operation and operational permits.</p>
Other	<p>No other specific rules are applicable to hotels.</p>

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China

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Hotels must ensure the accommodation and the security of their guests and the observance of rules about public order and morals. Each hotel must also provide services satisfying the requirements of the relevant grade awarded to it.

Hotels have a “public duty” to receive any guest unless there are reasonable grounds for rejection (e.g. inability or unwillingness to pay, possible use of the room or premises for an unlawful purpose). Some specific regulations apply to the hotel’s duty of care in respect of valuables taken to or kept by guests in the hotel and/or rooms and its resulting liability in case of loss, damage or theft of such valuables.

Specific regulations provide for the display by the hotel of the applicable rates and hotel category for the information and attention of the guests.

Employment & pensions

No specific rules are applicable to hotels.

Environment

Hotels usually have to meet specific local legal requirements pertaining to the separate collection and treatment of solid, organic and liquid waste; treatment and disposal of used oils, fats and hazardous waste (if any); waste water and sewerage system plant and disposal. For this purpose, hotels are bound to draft and implement a waste management programme detailing the selection, storage

and disposal criteria and methods to follow according to local requirements.

Further, hotels must comply with applicable rules pertaining to noise. Plant rooms, kitchens and laundries, waste management areas (including compactors), garages, discotheques and lobby areas must not exceed decibel limits as stated by law.

Hotels must also comply with applicable rules pertaining to the discharge of exhaust gas and other emissions.

Food/hygiene

No specific rules are applicable to hotels other than general legislation relating to food and beverages. Hotels are subject to the rules applicable to the F&B industry and authorities are entitled to carry out regular inspections.

Health & safety

Hotel management must exercise reasonable care in the health and safety aspects of the hotel premises for the benefit of their guests. Management must ensure the cleanliness of premises and rooms. It must ensure fire safety measures are implemented for the protection of lodging guests. In particular, careful and regular evaluation of the fire alarm, sprinkler, and extinguishing systems, fire prevention and containment, safe and adequate exits, electrical safety and employee training in fire safety must all be undertaken.

Maintenance and inspections of heating and air-conditioning systems must also be carried out regularly so as to maintain appropriate indoor air quality. Hotels are also required to identify and evaluate safety and health hazards so as to

implement mitigation remedies and programmes. Pursuant to public places anti-smoking rules for certain areas, smoking is only allowed in special sealed-off areas fitted with smoke extractors and inside hotel rooms reserved for smoking guests.

Hotels are also required to ensure good disabled access facilities and to remove any physical barriers which make it difficult for disabled users to access hotel premises and services.

Guest information Information about foreign nationals staying in a hotel must be recorded by the hotel's administrative staff upon check-in and check-out, for subsequent notification to competent authorities, if so requested.

Insurance No specific insurance rules are applicable to hotels.

Intellectual property No specific rules are applicable to hotels.

Licensing & tourism Every hotel must obtain at least 22 types of certificates/ approvals. In particular, the hotel operator must apply for a licence to operate in a named special industry (hotels), a wine retail licence to sell alcohol and a tobacco licence to sell cigarettes. Further, foreign exchange permit, satellite TV play certificate and culture approval for operation of bar etc. must also be applied for.

Regulations require every hotel to have a classification certificate issued by the local tourism authority under specific standards and procedures. Hotels are awarded "stars".

Local & national tax No specific rules are applicable to hotels.

Planning & zoning

For the construction of new hotel facilities, an application, complete with a detailed list of documents, must be filed with the local municipal authority. When considering whether to grant a building permit, local authorities must abide by the local development plan in force. Therefore, specific local rules may also apply.

Other

In China, the regional authorities have and exercise exclusive legislative power over tourism related matters. As a result, different rules may be applied across each of the 34 Provinces, Municipalities and Autonomous Regions.

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Croatia

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

The law defines a number of conditions and situations under which a hotel is liable for compensation to its guests, e.g. lost luggage, food poisoning, blocked toilets and breach of standards of hygiene. In addition, the situations in which the hotel is not liable for compensation are strictly defined.

Employment & pensions

There is a wide range of permitted employment agreements for permanent and temporary seasonal employment.

All hotel employees dealing with the public (which includes hotel guests) have to be formally and properly attired. Employees that have direct contact with guests are obliged to speak at least one foreign language.

Environment

An environmental impact report may be required to build a hotel.

Disposal of hotel waste is generally organised by a local utility organisation.

Food/hygiene

Croatian byelaws set strict rules regarding hotel facilities for preparing and storing food as well as hygiene facilities. Certain minimum food safety and hygiene standards have to be achieved and supervised at least on a daily basis. The state inspectorate conducts periodical inspections (at least once per year); it has the right and also the obligation to close the establishment if standards are not met.

Health & safety Detailed rules and regulations regarding health and safety (fire protection, health standards, heating, noise protection, etc.) apply under the laws and byelaws for tourism and construction. Rules must be complied with both as to the construction and subsequent operation of the hotel.

Pursuant to Croatian byelaws, all new buildings categorised as hotels have to be designed for guests with special needs (i.e. entrances, communications, sanitary arrangements). Entrances and elevators have to be marked with braille signs.

Guest information Data protection law applies to all collected guest data.

Insurance No specific rules are applicable to hotels.

Intellectual property Where intellectual property in the name of a hotel is claimed, the name must be registered with the State intellectual property office of the Republic of Croatia.

Licensing & tourism A hotel licence has to be obtained from the local state administration. The categorisation resolution has to be obtained from the Ministry of Tourism. The categorisation lasts for three years after which it has to be renewed by the Ministry of Tourism. If a hotel does not possess a valid categorisation or has not obtained a licence from the local state administration, the state inspection is required to close the establishment for a minimum of 30 days.

Gambling services, after obtaining necessary authorisation, may only be provided in designated parts of the hotel.

Local & national tax

A 10% VAT rate applies to hotel services (the general VAT rate is 22%).

A “bed tax” has to be paid by each person spending a night in hotel with the exception of certain categories of people (children, invalids, etc.).

The amount of the “bed tax” is annually defined by the Government (approx €1 per person per night).

Planning & zoning

Hotels and similar tourist buildings may only be constructed within special spatial areas known as T1 and T2 zones. Such construction has to be in accordance with regional and municipal zoning plans.

Further spatial zoning rules apply to construction in most parts of the coastal area and the islands.

Other

No other specific rules are applicable to hotels.

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Czech Republic

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Strict liability applies to hotels in relation to damage to guests' property, and it cannot be limited (so the display of a "no liability" notice is irrelevant). The limit for damages is CZK 5,000 (€180), unless the damage is caused by hotel employees, in which case there is no limit.

Employment & pensions

No specific rules are applicable to hotels. Generally Czech employment legislation is very rigid. Secondments or allocations of employees from one employer to another require a special licence from the Ministry of Labour.

Environment

The Ministry of Environment officially recommends that regional municipalities apply the Hotel Green Code when making regional plans in order to decrease emissions. Such plans form the basis for issuing permits for air-polluting activities (which may include the operation of heating systems).

In the case of a new hotel development or alterations to existing hotels in protected areas or covering an area exceeding 1 hectare notification must be made to an environmental impact assessment authority which will decide whether a full E.T.A. environmental impact assessment is required. The authority informs the general public of the notification.

Food/hygiene

There are detailed rules for the provision of dining services. These include an obligation for employees dealing with food to have a health certificate and relevant knowledge, and

an obligation on employers to train their employees in this area. Hotels are also obliged to identify critical points in the food preparation process, check the compliance with legal requirements at these points, and keep records of such checks.

Health & safety

Hotels are required to have an operational plan stipulating rules for the prevention of infection and other diseases, the manner of working with linen and cleaning processes. The plan must be approved by the health authority.

Hotels adjacent to lakes used for swimming are obliged to check quality of water by a certified person and report the findings to the relevant health authority.

Approximately 1% of a hotel's rooms (with a minimum of 1) must be designed for use by disabled persons. The same disabled access construction rules apply to hotels as to other buildings open to the public.

Guest information

Data protection laws apply to all collected guest data.

Hotels are required to keep "home books" in which there is recorded information on non-Czech guests. For the purposes of police inspection the books must be kept in physical (i.e. not electronic) form. Hotels are also obliged to inform the police of any foreign guest within days of commencement of his/her stay.

Insurance

No specific rules are applicable to hotels. If a hotel runs a travel agency providing services to consumers, it must be insured against its bankruptcy.

Intellectual property

No specific rules are applicable to hotels.

Licensing & tourism

Operating accommodation facilities require a trade licence.

Provision of services that are usually provided together with accommodation (such as food & beverage, operation of fitness centre, transport etc.) require further licences. For each licence the hotel must employ a qualified person meeting special requirements set out by the law (which often includes requirements for education and/or years of practice).

Local & national tax

The municipalities may decide on the payment of local accommodation tax by a hotel. The tax is paid by the hotel operator based on number of overnight stays. Currently the maximum accommodation tax is €1 per guest per night.

Planning & zoning

Hotels may be constructed in zones specified for such activity in the zoning plans which are adopted by the relevant municipalities.

Construction legislation states in considerable detail minimum construction requirements for hotel facilities (e.g. the minimum size of the single bed room must be 11.4 m² in the four star hotel and 12 m² in the five star hotel).

Other

Regard should be had to local building law requirements and municipal particularities.

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France

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Hotels must ensure the accommodation and the security of the guests and observance of the public order and morals.

Each hotel must also provide services satisfying the requirements of the relevant category awarded to it.

Specific rules in the Civil Code automatically apply to the deposit of a guest's belongings ancillary to the lodging contract between the hotel and the guest. The hotel will be responsible for the theft or the deterioration of the guest's belongings caused by its employees (or contractors) or by third parties coming to the hotel (whether or not staying at the hotel and whether identifiable or not). The hotel's responsibility is assessed by reference to these specific rules.

Specific regulations provide for the display by the hotel of the applicable rates and hotel category for the information and attention of the guests.

Employment & pensions

Working conditions: In addition to the generally applicable legal rules, various collective bargaining agreements negotiated by the employer representatives and the employee unions apply to the hotel industry. There are national collective bargaining agreements for hotels generally; country hotels; tourism hotels (three, four and five star deluxe hotels in the Paris area); and hotels with cafés and restaurants; and regional collective bargaining agreements for hotels, cafés and

restaurants in the following areas: Alpes de Haute Provence, Bouches du Rhône, Haute Saône, Meurthe et Moselle, St Pierre et Miquelon, Seine Maritime, Var and Vosges.

Specific rules apply to employees' working time in hotels (work at night, work on Sundays and bank holidays), overtime and the system of "*equivalent*" working time, recently modified (a system defining actual work duration in a manner equivalent to the legal working time duration).

Pensions: In addition to the mandatory requirements of the French pension system, hotel companies may contribute to optional company retirement programmes (*régime de retraite supplémentaire*).

When an employee retires at his own initiative or is pensioned off at the employer's initiative, he or she is entitled to receive a retirement payment which is determined either by general French law or the relevant provisions of any applicable hotel industry collective bargaining agreement if it is more favourable.

Environment No specific rules are applicable to hotels.

Food/hygiene No specific rules are applicable to hotels other than general legislation relating to food and beverages. Hotels are subject to the applicable rules of the Public Health Code (*Code de la Santé Publique*) and relevant authorities are entitled to carry out regular inspections.

Health & safety

The employer must ensure that the work place is clean and sanitary, and in compliance with specific regulations as to heat, lighting, noise, sanitation and meals etc. There are generally applicable health and safety obligations. Additional health and safety measures are imposed on certain types of businesses to ensure employees' protection (in particular for employees lodged by the company in staff accommodation).

Specific internal rules and regulations comprising health and safety measures must be drafted by the employer if it employs more than 20 individuals.

A Health and Safety Committee is mandatory in any establishment where 50 persons have been employed during a continuous or discontinuous period of 12 months over the previous 3 years.

Non-compliance with the health and safety regulations may trigger the personal liability of the employer and since 1 January 2006, the criminal liability of any company employer i.e. the corporate entity (*personne morale*).

General fire protection and safety provisions for establishments accessible by the public are applicable to hotels which are classified under type O in the Construction and Housing Code.

Regulations are applicable to the construction and refurbishment as well as the subsequent operation of hotels.

Information technology

Data protection law applies to all collected guest data.

Insurance	No specific insurance rules are applicable to hotels.
Intellectual property	No specific rules are applicable to hotels.
Licensing & tourism	<p>Every hotel must make a declaration of opening to the prefecture and must apply for an authorisation for commercial operation under the provisions of the Commercial Code to commence activities.</p> <p>Applicable regulations require every hotel to have a classification certificate issued by the local tourism authorities under specific standards and procedures.</p> <p>The hotel operator must apply for a drinks licence (<i>Licence IV</i>) to sell alcohol.</p>
Local & national tax	<p>A “bed tax” (<i>taxe de séjour</i>) may be charged to each guest under local municipal statutes commonly found in areas of tourist interest.</p> <p>VAT: Specific rules apply as to the taxation and rate of tax applicable to leases of buildings used and as to listed services provided to the customer.</p> <p>Land tax is calculated according to the deemed rental value based on the surface area declared by the owner at a rate per square meter, by reference to the 1970 value, which is used by local tax authorities as the benchmark for hotels.</p>

Business tax paid by hotels is based on the rental value of the tangible fixed assets and the rented items (property and equipment). The amount of this tax does not exceed 3.5% of the added value paid by the hotel and, if its turnover exceeds €7.6 million, the amount of the tax is not less than 1.5% of the same added value.

Tax on commercial premises in the Greater Paris Area (Ile de France) is due by the owner when the taxable surface area of the hotel is at least 2,500 m². Tax is determined by reference to the total surface area open to the public at an amount per square metre (currently 1.80 €/m²).

Capital gains realised by individuals before 31 December 2009 on the sale of a hotel building may be tax-exempted if the building is sold to specific real estate investment companies on a sale and lease back basis (where the lease has a minimum duration of 9 years).

Planning & zoning

The building and operation of hotels must comply with regulations of commercial town planning rules in the Commercial Code.

Specific local rules may also apply.

Other

A hotel lease is subject to the commercial leases regulations in the Commercial Code including specific rules for the determination of the rent when the lease is renewed.

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Germany

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Booking a hotel room including breakfast and other services typical for hotels creates a special type of contract. If the hotel breaks any obligation under this contract (damages luggage, offers poisoned food, does not comply with the standards of hygiene so that guests get ill etc.), the hotel is liable for breach of contract and may owe compensation. In such circumstances, guests are also entitled to reduce the price per room or the price for the respective additional service. The recently implemented Anti-Discrimination Statute may apply if a hotel refuses to accept a guest.

Employment & pensions

Employment: No specific rules are applicable to hotels. Authorities may pay special attention to health & hygiene standards. Collective bargaining agreements exist between DEHOGA (*Deutscher Hotel- und Gaststättenverband*) and those hotel operating companies that are members of the local branch of DEHOGA. In some Federal States these collective bargaining agreements are even binding for none-members of DEHOGA.

Pensions: No specific rules applicable to hotels.

Environment

No specific rules are applicable to hotels.

Food/hygiene

EC-wide regulations on food hygiene apply. Additional local and State law may apply on issues not covered by the EC, especially

legionellae. Where certain standards are not met the local authorities have the right to close the establishment immediately until the issue in question is rectified.

Health & safety Fire & safety law applies. Operating companies must comply with these rules as to the construction, refurbishment and operation of the hotel.

Guest information Data protection law applies to all collected guest data.

Insurance Hotels are not required by law to effect third party insurance or terrorism insurance coverage.

Intellectual property No specific rules are applicable to hotels.

Licensing & tourism The operator must apply for a hotel and food licence (*Hotelbetriebs- und Gaststättenerlaubnis*) which is usually granted in one document covering all relevant issues (hosting guests, providing food, alcohol etc.) and which is granted to a particular person as licensee. A special licence is mandatory for gambling.

Local & national tax A “bed tax” (*Kurtaxe*) generally not exceeding approx €10 per night may be charged to each guest on the basis of municipal statutes common in areas of tourist interest. No specific national rules are applicable to hotels.

Planning & zoning Hotels may only be constructed within certain zones as set out in the local development plans (special zones with tourist interest, city centres, mixed zones, commercial areas).

Other Regard should be had to local building law requirements and municipal particularities.

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Hungary

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Specific rules in the Civil Code automatically apply to the deposit of a guest's belongings ancillary to the lodging contract between the hotel and the guest. The hotel will be responsible for the theft or the deterioration of the guest's belongings, except if it proves that the damage was a result of the activity of the guest himself or caused by an unavoidable event beyond the control of the employees or other guests of the hotel.

Employment & pensions

No specific rules are applicable to hotels.

Environment

Hotels accommodating more than 500 guests or having an area exceeding 3 hectares if built in areas used for forest or water management purposes may be required to prepare an environmental impact study before applying for a building permit.

Food/hygiene

EC-wide regulations on food hygiene apply. Where certain standards are not met the local authorities have the ultimate right to close the establishment forthwith until the issue in question is rectified.

Health & Safety

No specific rules are applicable to hotels.

Information technology

No specific rules are applicable to hotels.

Insurance	No specific rules are applicable to hotels.
Intellectual property	No specific rules are applicable to hotels.
Licensing & tourism	<p>Hotels can start their operation after an operational permit has been received and the classification process (<i>osztályba sorolás</i>) has been completed.</p> <p>An operational permit is required from the municipal notary which may also permit the sale of alcohol.</p> <p>Before the hotel commences its operation, the operator must submit its written report for the classification of its hotel, indicating the proposed classification (between one star and five stars) to the Hungarian Licensing and Commercial Office (<i>Magyar Engedélyezési Kereskedelmi Hivatal</i>) based on the criteria included in a decree of the Ministry of Economy and Transportation; the classification process must be repeated in every five years.</p> <p>A special licence is mandatory for gambling.</p>
Local & national tax	<p>Local: A tourism tax is payable by hotel guests after each night of stay; it must be charged by the operator and is approx €1.25 per night. The owners of hotel buildings are also subject to this tax in proportion to the size of the hotel (maximum of €2.5 per square metre).</p> <p>National: Operators owning the building of their hotel are entitled to apply 5% of ordinary depreciation annually for the hotel building in relation to company tax, provided that such building has been utilised as a hotel for the whole tax year.</p>

Planning & zoning Hotels may only be constructed within certain zones as set out in the local development plans.

Other Regard should be had to local building law requirements and municipal particularities.

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Italy

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Hotels have a “public duty” to receive any guest unless there are reasonable grounds for rejection (e.g. inability or unwillingness to pay, possible use of the room or premises for an unlawful purpose). Some ad hoc legal provisions apply to the hotelier’s duty of care in respect of valuables taken to or kept by guests in the hotel and/or rooms and their resulting liability in case of loss, damage or theft of such valuables.

Employment & pensions

In the hospitality sector, national federations of labour unions and employers’ organisations are signatories to national collective bargaining agreements. The terms constitute effective *de minimis* standard employment provisions which apply regardless of whether the particular parties to the relevant employment contract are members of the local branch of national signatory federations. In November 2005, a supplementary health assistance plan was also created for employees and workers of the tourism sector (so called *FAST*). Under its health plan subscription fees for full-time and part-time employees must be fully borne by employers alone.

No specific pension rules are applicable for hotels.

Environment

Hotels have to meet specific legal requirements pertaining to the separate collection and treatment of solid, organic and liquid waste; treatment and disposal of used oils, fats and hazardous waste (if any); waste water and sewerage system plant and disposal. For this purpose, hotels are bound to draft

and implement a waste management programme detailing selection, storage and disposal criteria and methods to follow. Hotels must also comply with applicable rules pertaining to noise. Plant rooms, kitchens and laundries, waste management areas (including compactors), garages, discotheques and lobby areas must not exceed decibel limits as stated by law.

Food/hygiene

Where a bar/restaurant service is operated, hotels are required to adopt an internal HACCP auto-control system (*Hazard Analysis and Critical Control Points*) and a code of correct hygiene practice whereby responsibilities, standards and processes are carefully established to ensure that food and drink handling, preparation, storage and delivery as well as health & safety conditions of related hotel facilities and workers comply with EU and domestic regulations. In particular, food handling, preparation and storage, must avoid or minimise their impact on guests' health, including food poisoning or the transmission of other disease. Regular and unscheduled inspections are generally made by local health authorities to verify compliance with these legal requirements.

Health & safety

Hotel management must exercise reasonable care in the health and safety aspects of the hotel premises for the benefit of their guests. Management must ensure the cleanliness of premises and rooms. It must ensure fire safety for the protection of lodging guests. In particular, careful and regular evaluation of the fire alarm, sprinkler, and extinguishing systems, fire prevention and containment, safe and adequate egress, electrical safety and employee training in fire safety must all be undertaken.

Maintenance and inspections of heating and air-conditioning systems must also be carried out regularly so as to ensure appropriate indoor air quality. Hotels are also required to identify and evaluate safety and health hazards so as to implement mitigation remedies and programmes. Pursuant to public places anti-smoking legislation, hotel common areas (e.g. lobby, restaurant, convention hall, etc.) must be smoke-free. Smoking is only allowed in special sealed-off areas fitted with smoke extractors and inside hotel suites reserved for smoking guests.

Hotels are also required to ensure good disabled access facilities and to remove any physical barriers making it difficult for disabled users to access hotel premises and services.

Guest information

General data protection law applies to all collected guest data. Under terrorism legislation, publicly accessible internet services may be operated in hotel premises only with an ad hoc licence given by the provincial police authority (*Questore*) and the personal details of internet service users must be recorded.

Under Italian public security legislation, guests must register upon arrival at the hotel and their personal details (including passports or other IDs) must be communicated to the local police authorities within 24 hours.

Insurance

No specific rules apply to hotels.

Intellectual property

No specific rules apply to hotels.

Licensing & tourism	<p>In order to commence business, an application must be submitted to the Bureau for Production Activities (<i>Sportello Unico per le Attività Produttive</i>) of the municipality where the hotel is located. A schedule of approval and authorisation certificates required by law must be attached to the application, such as: the filing certificate with the local registrar of companies – hospitality section; local health (<i>ASL</i>) and fire (<i>Vigili del fuoco</i>) departments authorisations; in case of a new opening, hotel category and name approval forms from provincial administrative authorities; and anti-mafia self-declaration (<i>dichiarazione antimafia</i>) stating personal and professional good standing and integrity. Some of these permits must be subsequently renewed, from time to time, during the course of business. The opening and management of a restaurant within hotel premises is subject to a separate application and licensing procedure with competent authorities.</p>
Local & national tax	<p>In addition to normal corporate income tax (33%), a regional tax on production activity (<i>IRAP</i>) of approximately 4.25% (depending on the region) also applies. A 10% VAT rate is applicable to the supply of hotel services.</p>
Planning & zoning	<p>For the construction of new hotel facilities, an application, complete with a detailed list of documents, must be filed with the local municipal authority. When considering whether to grant a building permit, local authorities must abide by the local development plan in force.</p>
Other	<p>In Italy, the regional authorities have and exercise exclusive legislative power over tourism related matters. As a result, slightly different rules may be found across each of the 20 Italian regions.</p>

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Morocco

Corporate/commercial/ accounting

Specific depreciation rates apply to hotels facilities and equipments.

Duty to guests

Client protection rules include:

- ▮ an obligation to display prices at the front of house and in rooms.
- ▮ an obligation to make a comments book available at the front office.

Employment & pensions

A percentage of the employees, depending on the lodging category of the hotel, must have graduated from a hospitality college.
All employees must be registered at the CNSS (social security).

Environment

An Environmental Impact Assessment may be required on a tourist complex project.

Health & Safety

Hotels with three or more stars must have a physician on duty for hotel guests. The same physician is also responsible for providing medical assistance to employees.
Life guards are mandatory at hotels with swimming pools or with access to a private beach.
If a hotel claims to have disabled facilities, it must meet specific requirements.

Guest Information

No specific rules are applicable to hotels.

Insurance

A Hotel must have an insurance policy covering fire, theft of clients' belongings and civil liability. This insurance policy must be with a company authorized to provide insurance in Morocco.

Intellectual property

No specific rules are applicable to hotels.

Licensing & tourism

Tourist establishments are governed by the Law n°61-00 dated 13 June 2002 under which it is mandatory for a hotel or any tourist establishment to be classified under certain lodging categories. No hotel can be operated without such classification. The classification is delivered by the Wali (Governor) after a decision is reached by a technical committee. Special requirements may also be imposed at city level.

A law was recently enacted on Residences of Touristic Promotion (being residential units that are sold as part of a condo-arrangement and operated by a hotel manager). A hotel requires an administrative license from the local authority in order to sell alcohol. These licenses must be held by an individual.

The opening of a casino within a hotel is subject to a prior authorization by Decree of the Prime Minister, followed by a joint Order of the Secretary of State and Ministry of Finances which determines the conditions of opening of the casino, the games allowed and applicable rules. Exchange control regulations apply to casino winnings.

Local & national tax

Hotels benefit from a 5 year full exemption of Moroccan Corporate Income Tax, followed by a permanent reduced rate of 17.5% (instead of 30%), on their revenue corresponding to the turnover in foreign currency they received and the turnover which was collected on their behalf by travel agencies. Cash payments made by customers are not covered by this exemption and tax break.

Certain hotel operations (including food) are subject to a VAT rate of 10% (instead of the common rate of 20%).

A Tax for Tourism Promotion ranging from 1 to 3 Moroccan Dirhams per night per person must be paid to the National Moroccan Office of Tourism (ONMT), depending on the lodging category of the hotel. For the purpose of this tax, a guest register must be filled.

A Tax on Drinking Establishments applies on sales of drinks, exclusive of VAT, at a rate between 2 and 10%.

Locally, a hotel must pay a Visitor's Tax ranging from 2 to 25 Moroccan Dirhams per night per person

Planning & zoning

A hotel must obtain specific authorization to use areas of forest or ecologically sensitive zones.

Other

Hotels that have a currency exchange facility are subject to the Exchange control regulations. Hotels wishing to open an exchange office within their facilities must obtain a sub-delegation for manual exchange from the Moroccan Exchange Office. Such demand must be made through the hotel's Moroccan bank.

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Netherlands

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

The law does not provide for any specific rules. However, if a hotel fails to comply with its (standard) duties towards its guests (e.g. lost luggage, breach of standards of hygiene and the like) the hotel may be held liable to the guests for the damage suffered.

The Anti-Discrimination Code (*Gedragscode Anti-Rassen-discriminatie*) may apply if a hotel refuses to accept a guest or if it sets special financial requirements to specific guests.

Employment & pensions

A Collective Labour Agreement exists for the hotel and catering industry (*CAO voor de Horeca en het aanverwante bedrijf*), which applies to all members of Koninklijke Horeca Nederland (the largest hotel, restaurant and catering association). Most hotels are a member of Koninklijke Horeca Nederland and are, therefore, bound by the agreement.

The Anti-Discrimination Code applies to the recruitment policy for hotel employees.

Environment

Hotels with a capacity for over 2,000 guests or with an indoor swimming pool require an environmental permit.

Food/hygiene

EC-wide regulation on food hygiene applies. Also the Dutch Hygiene code for the Hotel and Catering Industry applies, which contains regulations on the storage, preservation and preparation of foods, disposal of waste, personal hygiene and cleaning and disinfecting. Compliance with such regulations

is monitored by the Dutch Foods Authority (*Voedsel en Waren Autoriteit*), which may close down an establishment in case of material non compliance.

Health & safety General fire & safety laws apply. These general regulations must be complied with on the construction, refurbishment and operation of a hotel. There are no specific rules as to disabled access (which are covered by the general rules).

Guest information Data protection law applies to all collected guest data.

Insurance No specific rules apply to hotels.

Intellectual property No specific rules apply to hotels.

Licensing & tourism An operator of a hotel must apply for several municipal licences (e.g. a trading licence (*overlasten exploitatievergunning*), an operating licence (*gebruiksvergunning*), a building permit (*bouwvergunning*), an alcohol licence and a gambling licence for the operation of slot machines. Hotels are not allowed to operate a casino.

Local & national tax A VAT number must be applied for from the Dutch tax administration.

Planning & zoning Hotels may only be constructed within certain zones as set out in the local zoning plan (*bestemmingsplan*). Such construction moreover requires a building permit and must comply with fire safety regulations.

Other Regard should be had to local building law requirements and municipal particularities.

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Poland

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Hotel operators are liable for the loss of, or the damage to, items brought in by guests, unless the damage resulted from the nature of the item brought in or force majeure, or was caused solely by the fault of the guest or a person who accompanied or visited, or was employed by the guest.

Hotel operators are obliged to accept deposits of any money, securities and valuable objects, in particular valuables or objects which have a scientific value. They may refuse to accept these items only where they pose a threat to security or where, in relation to the size or standard of the hotel, their value is too high or they occupy too much space.

Hotel operators must affix in visible places the hotel's name and registered office, a notice indicating the hotel type and category, information on the scope of services carried out, along with basic prices, and information on hotel access and services for the disabled.

Employment & pensions

The employment of juveniles under eighteen years is not permitted in certain positions in hotels, e.g. as cleaners. A hotel's employees must have social insurance according to general Polish regulations. Each group of hotel's employees must wear the same uniform.

Environment

An environmental impact report may be required to build a hotel.

Food/hygiene	The Ministry of Economics and Labour has issued detailed hygiene rules applicable to all hotels.
Health & safety	The Ministry of Economics and Labour has issued detailed rules applicable to all hotels. Rules must be complied with both during the construction and subsequent operation of a hotel. Hotel operators may, for the purpose of ensuring order and the safety of guests and their property, issue regulations binding on all persons. There are detailed rules applicable to all hotels with respect to adaptation of the buildings to the needs of the disabled.
Guest information	Data protection legislation applies to all collected guest data.
Insurance	No compulsory insurance is required.
Intellectual property	No specific rules apply to hotels. The display of TV programmes/ movies and the broadcasting of radio programmes all require a general licence. For each TV and radio installed in a hotel, a special administrative fee must be paid.
Licensing & tourism	<p>Any private person or legal entity may operate a hotel. Such person is not required to own the building.</p> <p>Prior to the commencement of hotel services, a hotel must be correctly classified and categorised by the Voivod. Hotels are awarded “stars” according to detailed rules specified by the Ministry of Economics and Labour. Prior to classification, all sanitary, construction and fire requirements must be satisfied.</p> <p>The sale of alcoholic beverages and any form of gambling require separate licences.</p> <p>Currency exchange services require a separate permit.</p>

Local & national tax Hotel services are subject to a reduced VAT rate of 7%. Separate VAT rates apply to food and alcoholic beverages sold in hotels.

A local “climate fee” may be payable by the guests and collected by the hotel operators.

Planning & zoning No specific rules apply to hotels.

If there is an existing zoning plan for the area where a hotel is to be located the construction must be in compliance with this zoning plan. If there is no existing zoning plan a planning permit must be obtained.

Other No other specific rules apply to hotels.

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Romania

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Specific rules in the Civil Code apply to a guest's belongings ancillary to the contract between the hotel and the guest which provide that:

- ▮ The hotel will be responsible for the theft of or damage to a guest's belongings caused by its employees or contractors and even by third parties in the hotel (and irrespective of whether the latter are staying in the hotel or are identifiable);
- ▮ The hotel's responsibility is assessed based on the due standard of care principles; and
- ▮ Any contractual limit on the hotel's liability must be expressly accepted by the guest and evidenced by the hotel.

The hotel's obligation exists only with respect to goods that are normally brought in to a hotel (material amounts of money or valuable assets – e.g. jewels, art objects – should be deposited in individual safe boxes or should be entrusted to the hotel's administration).

Other relevant provisions require that each hotel:

- ▮ Must establish non-discriminatory maximum room rates;
- ▮ Must display in a visible and clear format the list of services and tariffs, and inform the guests of them; and

-
- Has specific obligations with respect to access for and protection of its guests, including the following: a hotel must ensure the accommodation of a tourist whenever there are available rooms; a hotel must ensure the observance of public order and morals; and a hotel must ensure the security of its guests.

Employment & pensions

There is a collective bargaining agreement for the hotels industry. Its terms complement the provisions of individual contracts of employment and relevant legislation and generally provides for better terms for the employee.

A hotel must employ certified personnel for management positions. A hotel may employ as hotel managers only persons having a tourism certificate issued by the National Tourism Authority ("NTA"), which operates within the Ministry of Transportation, Constructions and Tourism. In order to obtain this certificate a person must graduate on a suitable management course of at least 6 months and meet other requirements.

Furthermore, hotels must employ qualified personnel for the reception desk.

Environment

Specific rules exist in relation to the authorisation of hotel construction. In brief, approval by the NTA (which is a prerequisite for obtaining the building permit) is conditional upon the supply of evidence by the applicant of the measures taken in order to ensure the rehabilitation, protection and preservation of the environment.

Under the above requirement, hotels on the coastal strip must be connected to a proper sewage system equipped with an

adequate waste water treatment facility. Furthermore, specific rules exist with respect to the management of water and waste.

Food/hygiene A hotel requires authorisation by the Sanitary-Veterinary and Food Safety Authority and by the Public Health Agency and is subject to control by these institutions. Such authorisations are part of the documentation filed by the hotel in order to obtain the classification certificate (see the section “Licensing & tourism” below).

Health & safety General fire protection provisions are applicable to hotels. A fire prevention authorisation is part of the documentation filed by the hotel in order to obtain the classification certificate (referred to in the section on “Licensing & tourism” below).

Guest information Data protection law applies to all collected guest data. Every tourist is obliged to fill in a standard “Arrival and departure announcement form” when checking in. The hotel is obliged to send these forms daily to the police and to keep archives of them for 5 years. Save for “sensitive data”, there is no obligation on the hotel to obtain the guest’s consent for normal processing of the guest’s personal data in this manner.

The hotel qualifies as a “personal data controller” under the relevant legislation and as a result must notify the Data Protection Authority in the case of any processing and transferring abroad of the guest’s personal data.

Insurance No specific rules are applicable to hotels.

Intellectual property Specific rules applicable to hotels cover payment for copyright and related rights to the relevant collective management organisations, for the use of recorded copyright music.

Licensing & tourism The law requires every hotel to have a classification certificate issued by the NTA valid for a 3-year term. After this period the hotel owner must apply for a new certificate. The hotel must also obtain, if appropriate, a gambling authorisation (issued by the Ministry of Finance). Note pursuant to draft legislation (which is on the NTA website and is currently under public discussion) the term of validity of the classification certificate is likely to be extended to 4 years.

Local and national tax A “resort tax” consisting of 4 – 5% of the first night’s fee is charged in most resorts. Some other taxes not exceeding €2 may also be charged for lifeguard or mountain rescue services. There are no specific rules at the national level.

Planning & zoning The issue of a hotel building permit is conditional upon the approval by the NTA of the technical documentation. Such approval is also required when modifying a building to convert it to a hotel.

Other No other specific rules are applicable to hotels.

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Russia

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

The hotel, as a custodian, is liable for loss or damage to the guest's belongings brought into the hotel. The hotel is also liable for the loss of currency, securities or other valuables of a guest, provided that the hotel has accepted custody of them or the guest has placed them in a safe provided by the hotel.

The hotel infrastructure and the scope and quality of services provided by the hotel must meet the standards appropriate to its category.

In the case of defects in the service provided, a guest, as a consumer, is entitled to demand that the defects are remedied free-of-charge or the price for the service is reduced appropriately or to terminate the agreement and seek damages for loss suffered.

The hotel, as a service provider, is liable for injury to a guest or damage to his/her property owing to defects in the services and must also pay damages for the emotional distress caused to the guest by infringing his/her consumer rights.

The service provider must provide the guest with the following free services: emergency calls; first aid kits; delivery of correspondence to the room upon its receipt; wake-up service.

Employment & pensions	The dress requirements for the personnel in two, three, four and five star hotels include a uniform and identification badges. No specific rules are applicable to hotel pensions.
Environment	No specific rules are applicable to hotels.
Food/hygiene	<p>Food: There are no specific rules applicable to hotels. The state standards (GOST) impose mandatory requirements and rules on restaurants, bars and cafes as to their equipment, and as to architectural and planning design and on the quality of services, on chemical and microbiological safety standards for raw materials, food products and precooked products used in cooking meals, all in accordance with medical and biological requirements and sanitary rules.</p> <p>Hygiene: Preventive disinfection and insect and pest control requirements exist.</p>
Health & Safety	General fire & safety rules apply to hotels with certain specific features. (For instance hotel rooms may not accommodate any facilities intended for using or storing explosive or inflammable substances or materials; and fire escape plans must be posted in hotel rooms). Certain additional health requirements are imposed on hotels. (For example, hotel personnel must undergo initial and subsequent regular medical examinations).
Guest information	Information about foreign nationals staying in a hotel must be recorded by the hotel's administrative staff upon check-in and check-out, for subsequent notification to immigration registration offices.
Insurance	No specific rules are applicable to hotels.

Intellectual property Franchise agreements must be registered with the relevant authority that has registered the legal entity acting as the franchisor. If the franchisor has been registered in another country, the franchisee's local registration authority may affect registration.

Since franchise agreements contemplate the use of intellectual property assets (trade name, trade mark) protected by intellectual property, they should be registered with the relevant federal executive agency (the Russian Patent Office).

Licensing & tourism When the relevant category of the hotel has been awarded it must be evidenced by display of the appropriate certificate. Confirmation that the services are in compliance with the prescribed requirements must also be confirmed by the appropriate certificate.

Also relevant activities/services provided by the hotel must be licensed (for instance, the sale of alcohol or gambling).

Local & national tax No specific rules are applicable to the hotel as a taxpayer if the total size of the sleeping areas is greater than 500 square metres.

If this is not the case, the hotel may be required to pay unified tax on imputed income of 15% ("UTII"). UTII is a special tax regime established by local authorities. With exceptions, it substitutes VAT, property tax and unified social tax by a profits tax. Therefore, the companies rendering hotel services are obliged to pay UTII if the local authorities have established this tax on the territory of the municipality.

At present, UTII with respect to hotel services is established only in some Russian municipalities (i.e. the Moscow region, Altai region). In Moscow itself, UTII is not applicable to hotels.

Planning & zoning

Hotels may only be built on land in public and business zones. Allocation of a land plot for construction purposes must be agreed with the relevant authorities in accordance with the usual procedure established by the land use legislation.

Other

In the case of leased land, the rent for land plots on which hotels are to be built is set at 1% of the annual cadastral value during the construction period and for 3 years after the hotel commences operation. A "correction factor" of 50% is applied in the grant of lease rights for the construction of hotels.

Regard should be had to local building law requirements and municipal particularities.

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Slovakia

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

The operator providing accommodation services is responsible for damage to belongings brought in by guests. The guest has a right to use hotel premises earmarked for accommodation, and common areas and to use services serving with the accommodation. The hotel has a duty to offer a standard quality of accommodation and suitable hygienic conditions.

Employment & pensions

Employees coming into contact with guests must wear uniforms. In facilities operating on seasonal basis, when it is impossible to provide uniforms, staff are permitted to wear a name badge on a visible and suitable spot stating the employee's job title.

Environment

There are specific internal operation rules for every hotel.

Food/hygiene

Accommodation facilities must be cleaned daily and disinfected, bed sheets changed in line with the intervals provided by the law (and always after a guest has vacated) and all rooms must be heated. Hygienic facilities must have proper ventilation and floors and walls must be cleaned easily.

The hygienic standards covering ventilation, sewer specifications, storage, etc must be respected.

Inspections may be made by the Hygiene Authority. When required standards are not met, the Authority has the right to close the establishment until rectified or levy a fine.

Health & safety	<p>Health and safety laws provide for connection to cold and hot potable water, room area requirements, room clearance requirements, room equipment, personal hygiene equipment, ventilation arrangements, installation of fire alarm, corridor width, etc.</p> <p>Disabled access: Existing buildings must have at least one entrance without steps and a slope from street to hotel level. For new buildings the main entrance must comply with this requirement.</p>
Guest information	Data protection law applies to all collected guest data.
Insurance	No specific rules are applicable to hotels.
Intellectual property	No specific rules are applicable to hotels.
Licensing & tourism	Operating accommodation facilities requires a trade licence. Hotels which include restaurant services are categorised as regulated trade and require a licence. The applicant for such a licence must have special qualifications.
Local & national tax	Tax rates are determined by the municipality in which the hotel is located with the number of overnights constituting the relevant tax base. The guest is primarily liable for the tax but it is the duty of the operator of the accommodation facility to account for the tax authorities.
Planning & zoning	Buildings may be located only pursuant to a decision on building placement issued by the competent building authority, taking into account environment protection and the balance of development and environment. Development is subject to a building permit.

Other A person providing accommodation services in a mountain area is obliged to:

- ▮ provide accommodation to a person where due to a sudden deterioration of health, weather or injury, the life or health of such individual is endangered and to report information on him/her to the rescue service;
- ▮ maintain a logbook of hikes and climbs;
- ▮ report a missing person to the rescue service;
- ▮ provide first aid;
- ▮ provide for professional medical help; and
- ▮ install a public information sign with rescue service instructions and information on personal safety in mountain areas.

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Spain

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

The law obliges hotels to communicate the rates they apply to the Local Tourism Authority, as well as to place such rates in a visible place in the hotel for the information of the guests.

Employment & pensions

The law requires that hotel managers, receptionists and chambermaids must undergo specific training and work experience for carrying out their duties. There is also a collective agreement applicable to all workers in the hotel industry.

Environment

The law obliges companies to make an environmental impact study when building a hotel and to install the appropriate infrastructure regarding the management of waste, the supply of drinking water, etc. Regional and Local Authorities also have their own regulations for the protection of the environment.

Food/hygiene

There are no specific rules applicable to hotels other than specific legislation relating to the supply of food and beverages and related services.

Health & safety

There are detailed rules and regulations approved by the Ministry of Industry and by Regional Authorities applicable to hotels. There are rules governing certain items such as the size on the rooms and the supply of specific services by hotels, depending of their category.

There are specific rules as to disabled access in relation to installations to existing buildings and governing the construction of new buildings for public use.

Hotels must adapt their structures to accord to the fire and escape plans published by Regional Tourism Authorities.

Guest information Data protection law applies to all collected guest data. Hotels must communicate the personal guest data contained in the hotel register to the Police. Hotels must keep this information for a minimum period of five years.

Insurance There are no specific State rules. However, some Regional Authorities require hotels to enter into civil liability insurance covering damage and loss to guests and their possessions as a requisite for granting a hotel licence.

Intellectual property No specific rules are applicable to hotels.

Licensing & tourism A hotel licence must be obtained from the Regional Tourism Authorities to commence trading. Likewise a food handling licence is required for those who work in the storage and preparation of food for guests.

Local & national tax No specific rules are applicable to hotels.

Planning & zoning Regional Authorities approve the general planning regulations and projects submitted by Local Authorities, and Local Authorities regulate the urban planning and the development of individual sites within their jurisdiction. Therefore, hotels may only be constructed with prior authorisation of Local Authorities in land classified for this kind of construction.

Other There are specific rules for the installation of access for the disabled to constructed buildings and to regulate the construction of new buildings for a public use.

Hotels are not permitted to book all their accommodation capacity in advance. They must keep a minimum percentage of their accommodation capacity available for instant occupation by guests without pre-booking.

Note that Spanish regulation concerning hotels may vary according to the geographic location of the hotel.

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Switzerland

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

Under Swiss law, there is no specific type of contract for the accommodation of hotel guests (including the serving of meals and other services). Depending on the issue, the provisions of tenancy law, purchase, safekeeping and service law or general contractual law apply. If the hotel fails to meet its obligations towards its guests such as the obligation to safeguard the property or the health of the guest, the guest is entitled to claim damages from the hotel.

Employment & pensions

Against the background of the International Treaty regarding Labour Conditions in Hotels, Restaurants and Similar Services (concluded on 25.06.1991 in Geneva), the Swiss collective employment agreement for the hotel and restaurant sector applies to all non-executive employees in this sector. The collective employment agreement provides for, amongst others, minimum wages and minimum pension benefits. Furthermore, there are specific health and safety standards for employees in the hotel and restaurant sector.

Environment

No specific rules are applicable to hotels.

Food/hygiene

Hotels which serve food are subject to the Swiss Act on Foodstuffs and Objects of Utility (*Lebensmittelgesetz*). This Act forbids harmful food and sets out the basic rules regarding hygiene and storage of food and contains regulations regarding the declaration of origin and composition of food.

Health & safety Fire and safety laws apply.

Certain Cantons have requirements for non-smoking areas. In most Cantons there are price regulations for beverages (e.g. at least 3 non-alcoholic beverages have to be offered at a lower price than the cheapest alcoholic beverage).

The construction and renewal of publicly accessible buildings such as hotels and restaurants must meet the requirement of disabled access to the building and the facilities within (e.g., toilets, lifts, etc.).

Guest information Data protection law (e.g. the principle of transparency) applies to all collected guest data.

Many cantonal and municipal laws contain registration duties for hotel guests which include identification of the guests by means of an official document.

Insurance No specific laws are applicable to hotels.

Intellectual property If hotels play music, show movies or organise concerts there is an obligation to pay royalties to certain collecting societies (*Verwertungsgesellschaften*).

Licensing Licensing in the hotel and restaurant sector is subject to Cantonal law. Serving of alcoholic beverages and gambling each require an additional separate licence.

There are no governmental regulations regarding the rating of hotels; the association of Swiss hotel operators (*hotelleriesuisse*) sets out guidelines for hotel rating for their members.

Local & national tax

A reduced VAT rate (3.6%) applies to accommodation and serving of breakfast. All other hotel services (including serving of other meals) are subject to the ordinary VAT rate of 7.6%.

Hotel guests may be charged a visitor's tax (*Kurtaxe*) according to municipal laws.

Planning & zoning

Depending on cantonal and/or municipal law, hotels may be built within the residential zone or only within special hotel zones (*Hotel- und Kurzzone*). The building or alteration of a hotel requires a building permit.

Other

Hotels are recommended to agree in advance with the guests on the method of cancellation, as the damage suffered by the hotel due to a cancellation is difficult to prove.

The Swiss Society for Hotel Loans (*Schweizerische Gesellschaft für Hotelkredit*) provides know-how to hotels with respect to financing and supports hotel financing in cooperation with the Swiss Federation, banks and other financial institutions and Cantons (private public partnership).

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Ukraine

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

The services, material and technical facilities and equipment of a hotel must correspond and satisfy the requirements of the particular category of the hotel (i.e. 3, 4 or 5 star).

The hotel must:

- ▮ provide guests with essential and reliable information regarding hotel services, which shall be provided prior to filling out the registration form, and shall include, in particular, information regarding the types and features of services offered and the terms and procedure of payment etc;
- ▮ have hotel residence rules, as well as a guest feedback record;
- ▮ provide the guest with the following services free-of-charge: emergency telephone calls, delivery of correspondence, wake-up services and appropriate housekeeping facilities (depending on the hotel category);
- ▮ be liable for loss or damage to guest belongings brought into the hotel. The belongings are deemed to have been brought into the hotel once they have been passed to a hotel employee, or placed in the guest premises.

The hotel is liable for loss of currency and other valuables (jewellery etc), provided that the guest left them with the hotel for safekeeping; and

- provide quality services. In the case of deficient services, a guest is entitled to demand the deficiencies be eliminated free-of-charge or a reduction in the price of the services. The hotel shall take measures to eliminate the deficiencies within one hour from the time the claim is made. Otherwise, the guest is entitled to seek damages for the loss suffered. The hotel shall also be liable for an injury to a guest, their health or property caused by the deficient services. The procedure for compensation in the event of injury is prescribed by law.

Employment & pensions

Officials who directly manage a hotel and its personnel shall possess a higher or professional level of education or training, or have relevant management experience of not less than three years.

Personnel directly dealing with providing guest services shall undergo appropriate professional training, speak general-recognised foreign languages, observe rules of etiquette, pass regular medical examinations and occupational health and safety and fire safety training.

No specific pension rules are applicable to hotels.

Environment

No specific rules are applicable to the operation of hotels, although there are a number of environmental regulations rules that apply to the construction of hotels.

Food/hygiene There are no specific rules applicable to food or hygiene in respect of hotels. However, Ukrainian legislation provides for mandatory rules in respect of food and hygiene matters for restaurants, bars and cafés. In particular, there are some requirements with respect to the premises, equipment and procedures and list of services and products. Furthermore, the opening of restaurants, bars and cafés shall be coordinated with sanitary and other local authorities. All employees connected with serving food shall also undergo medical examinations in accordance with the procedure established by law.

Health & safety Hotel services under Ukrainian legislation are subject to mandatory certification by the State Consumer Standards Agency regarding health and safety, property and environment protection.

General fire and safety rules apply to hotels. At the same time, Ukrainian legislation prescribes several special requirements, such as providing that each hotel room shall contain fire escape plans, the location of a fire extinguisher and fire alarm and a shortened version of the fire safety rules, including in a general-recognised foreign language (usually English). The storage of explosive and flammable liquid or materials or the use of electric heater equipment, etc. in any hotel room, is prohibited.

Guest information At the time a guest registers for a room, the guest must fill out a guest registration form and provide an internal passport or other relevant document if the guest is a Ukrainian citizen, or a national passport and visa (unless otherwise provided by a bilateral treaty) permitting stay in Ukraine, if the guest is a citizen of a foreign country.

Insurance No specific rules are applicable to hotels.

Intellectual property Ukrainian legislation allows local entities to operate hotels under a registered trade mark (brand) according to a franchise agreement. Such agreement is subject to registration (I) with the local corporate registrar (if the franchisor is a local entity), or (II) with the registration authority that registered the franchisee (if the franchisor is a foreign entity).

Licensing & tourism Tourism services shall be provided by tour operators and tour agents in the Ukraine upon obtaining a license to conduct these activities. Furthermore, as mentioned above, the hotel services are subject to the mandatory certification by the State Consumer Standards Agency.

Certain services provided by hotels are also subject to licensing. Licenses are required in particular, to serve any alcohol or tobacco products in restaurants, bars and cafés. According to Ukrainian law, restaurants, bars and cafés must also possess a trade patent in the event that their trading activity is conducted for cash.

Local & national tax Under Ukrainian legislation hotels pay corporate income tax at the general rate of 25%. A 20% VAT rate is applicable to the supply of hotel services. If the hotel is located in a resort area, a local one time “resort duty” is charged to the guest, which shall not exceed €0.23.

Planning & zoning

In the event of the construction of a new hotel development, the designated purpose of the land plot must be agreed with the state and local authorities in accordance with the general procedure set by law. However, several specific rules apply, including that the hotels may not be located in a sanitary protection zone.

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United Kingdom

Corporate/commercial/ accounting

No specific rules are applicable to hotels.

Duty to guests

The hotel must prominently display in the reception area, a list of current room rates including VAT.

Any café or bar must display a list of prices including any cover and service charge.

The hotel must not sell tobacco to anyone under the age of 16 and must prominently display a notice on its premises or near any tobacco vending machine to this effect.

A hotel will be liable for damage or loss to guests' property caused by negligence or breach of contract. In other circumstances, the hotel may limit its liability to £50 per item and £100 per guest (or if in Greater London, £750 per item and £1,500 per guest) so long as it has a correct and prominently displayed notice to this effect in its reception.

Employment & pensions

No specific rules apply to hotels, but operators should be aware of the Working Time Regulations and Minimum Wage Regulations as hotels often employ staff on long hours and/or low pay.

Environment

The hotel must obtain authorisation from its local water company if it plans to discharge trade effluent such as detergents into public sewers.

Food/hygiene No specific rules apply to hotels, but operators should be aware of regulations governing certification of kitchen equipment, installation and maintenance of gas appliances, ventilation, use of machinery, food preparation, hygiene standards, food labelling, disclosure of use of genetically modified foods and disposal of waste. Many of these regulations are based on EU rules applicable throughout Europe but in some cases may be more onerous.

Health & Safety The hotel should carry out a fire risk assessment for the purpose of identifying fire precautions that it needs to take to comply with the Fire Regulations.

From July 2007, smoking was banned in all enclosed public areas, including all public areas in hotels. Rooms are excluded from “public areas” and may be designated as smoking rooms, but only if they do not share a ventilation system with non-smoking rooms.

Where the hotel draws water from a private water supply, it must ensure that the water meets certain minimum qualitative standards and register the supply with the local authority.

Guest information General data protection laws apply to all collected guest data.

The hotel must keep a record of the full name and nationality of its guests over 16 years of age. For guests who are not citizens of the UK or the Commonwealth, the hotel must also make a record of their passport number, place of issue of their passport and their next destination including the address if possible.

For some types of closed circuit television (CCTV) system, a hotel must register with the Information Commissioner and put up signs on the premises stating that CCTV is in use.

Insurance A hotel must have a public liability insurance policy and a business insurance policy.

Intellectual property No specific rules are applicable to hotels.

Licensing & tourism A premises licence is needed for the sale of alcohol, governing bar and restaurant opening hours and entertainment. A named hotel employee will also require a personal licence to enable the hotel to sell alcohol.

A hotel may also need the following licences:

- ▮ Performing Rights Society and Phonographic Performance Limited licences to play music;
- ▮ Marriage licence if it wishes to offer civil marriage ceremonies on its premises;
- ▮ TV licence;
- ▮ Licence to offer certain health or beauty treatments on its premises;
- ▮ Licence to provide trekking, climbing, caving or watersports activities; and
- ▮ Gaming licence for gaming machines and other gambling activities.

Local & national tax The hotel must pay betting and gaming duties such as bingo duty, amusement machines licence duty, pool betting duty and general betting duty where applicable.

Planning & zoning No specific rules applicable to hotels. Planning permission will be required from the Local Planning Authority for the construction and use of the hotel.

If the hotel wishes to put tables and chairs, advertising boards, display stands or any other objects on a public pavement, it will need to register with the local authority.

Other Before running a bureau de change on its premises, the hotel must first inform the Financial Services Authority of its proposal. Upon being granted permission to do so, it is obliged to comply with the UK's anti-money laundering laws.

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