



PRACTICAL GUIDE TO TOURIST TAX

What is tourist tax?

Established by the law of 13 April 1913, the *taxe de séjour* provides local authorities with additional resources to develop the tourist offer and promote the region. It contributes to the financing of the tourist office and to the implementation of the region's tourism project.

Who is liable for tourist tax

Visitor's tax is levied on people who are not domiciled in the municipality and do not own a residence there for which they are liable to pay council tax. In other words, holidaymakers and professionals staying in the resort from time to time (e.g. craftsmen, sales representatives, etc.) are liable for tourist tax.

Who collects tourist tax

Tourist tax is collected by landlords, who pay it to the local authority.

Tourist tax collection period : From 1^{er} January to 31 December

Collection of tourist tax :

Tourist tax is calculated on the basis of a fixed rate per night and per category of accommodation for classified accommodation, and is proportional to the cost per night for unclassified accommodation.

It must be added to the rental price (it must appear separately on the invoice).

What exemptions apply?

- Minors under the age of 18
- Holders of a seasonal employment contract in the municipality
- People benefiting from emergency accommodation or temporary rehousing

The amount of rent giving rise to exemption from tourist tax is set at €2 per person per night.

When to declare and pay tourist tax?

Twice a year ;

-before 15 May (for the months of October n-1 to April n)

-before 15 October (for the months of May to September)

How to pay tourist tax?

Those renting out furnished accommodation are required to pay the tourist tax to the municipal administrator **in a single payment** (cheque made payable to the Régie Taxe de Séjour, bank transfer or cash under €300) at the end of each collection period, accompanied by a declaration form, available from the Town Hall or on the commune's website. Compliance with these measures may be checked by the municipal administrator.

Penalties for non-payment

In the event of failure to declare, absence of or late payment of the tourist tax collected, the Mayor will send a formal notice by registered letter with acknowledgement of receipt to the accommodation providers and intermediaries mentioned in article L.2333-333 as well as to the professionals mentioned in article L 2333-34.

If the taxpayer fails to remedy the situation within thirty days of being served with formal notice, a reasoned notice of assessment will be sent to the defaulting taxpayer at least thirty days before the tax is due to be levied. Any delay in the payment of the proceeds of the tax will give rise to the application of interest equal to 0.75% per month of delay.

The tax will be levied automatically on the basis of the total accommodation capacity multiplied by the tourist tax rate applicable to all overnight stays during the period in question.

Amounts of tourist tax (applicable from 1^{er} January 2024)

N°	Types of accommodation	Rate (municipal tax + additional departmental tax)
1	Palaces	3.30 €
2	Tourist hotels, tourist residences, 5-star furnished tourist accommodation	2.40 €
3	Tourist hotels, tourist residences, 4-star furnished tourist accommodation	2.20 €
4	Tourist hotels, tourist residences, 3-star furnished tourist accommodation	1.75 €
5	Tourist hotels, tourist residences, 2-star furnished holiday accommodation 4 and 5-star holiday villages	1.10 €
6	Tourist hotels, tourist residences, 1-star furnished tourist accommodation 1, 2 and 3-star holiday villages Guest rooms	0.88 €
7	Campsites and caravan parks classified as 3, 4 and 5 stars and any other outdoor accommodation site with equivalent characteristics Places in motor home parks and tourist car parks per 24-hour period.	0.66 €
8	Campsites and caravan parks classified as 1 or 2 stars and any other outdoor accommodation site with equivalent characteristics.	0.22 €
9	All accommodation awaiting classification or not classified, with the exception of open-air accommodation <i>The ceiling applicable to this category is category 1, i.e. €3.30.</i>	5.50 %

Category 9 - unclassified or awaiting classification :

The 5.5% rate applies to the price of the night (excluding tax) (accommodation costs only, excluding cleaning options, household linen, etc.).

Two examples (one below and one above the ceiling rate):

4 people staying in unclassified accommodation Rent: €650 for 7 nights	
1) The rent is reduced to the cost per night and per person, whether exempt or not (including minors) :	650€ / 7 nights / 4 people = € 23.21 per person per night
2) The tax is calculated on the cost of the overnight stay obtained : Rate voted by the local authority = 5.50% (tax départementale included)	5.5% of €23.21 = €1.28 / night / person
3) Application of the ceiling = 2.53 € / night / person (Highest rate voted and maximum rate of the 4 stars including departmental tax)	1,28 € < 3.30€ TAX WITHHELD = €1.28 / night/ person
4) Each person liable to pay the tax (minors exempt).	<u>For 4 people subject to tax :</u> Tourist tax to be invoiced = €1.28 x 4 = €5.12 per night
	<u>For a couple with 2 minors :</u> Tourist tax to be invoiced = €1.28 x 2 = €2.56 per night

8 people staying in unclassified accommodation Rent: €3,500 for 7 nights	
1) The rent is reduced to the cost per night and per person, whether exempt or not (including minors) :	3500€ / 7 nights / 8 people 62.50 per person per night
2) The tax is calculated on the cost of the overnight stay obtained : Rate voted by the local authority = 5.50% (tax départementale included)	5.5% of €62.5 = 3.44 € / night / person
3) Application of the ceiling = 3.30 € / night / person (4-star ceiling rate)	3,44 € > 3,30€ TAX WITHHELD = € 3.30 / night/ person
4) Each person liable to pay the tax (minors exempt).	<u>For 8 people subject to tax :</u> Tourist tax to be invoiced = €3.30 x 8 = €26.40 per night
	<u>For 6 adults and 2 minors :</u> Tourist tax to be invoiced = €3.30 x 6 = €19.80 per night

Who should I contact for information?

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Monday, Tuesday, Friday from 9am to 12pm and from 2pm to 5pm and Wednesday, Thursday from 9am to



This document can be used to display the compulsory tourist tax.