



# **TOURIST TAX IN SAINTE-FOY-TARENTEAISE**

Using revenue from tourism to develop tourism

## **INFORMATION FOR ACCOMMODATION PROVIDERS**

### **Everything you need to know about Tourist Tax**

- 1 – How it works
- 2 – Pricing system
- 3 – Violations and penalties

This information does not apply to tourist apartment complexes or hotels that pay flat-rate Tourist Tax.

## **1 – ABOUT TOURIST TAX**

### **What is Tourist Tax?**

Tourist Tax was instituted by the French law of 13th April 1910. The latest modification concerning Tourist Tax was brought in with law 2014-1654 on 29th December 2014.

Revenue from Tourist Tax is used to increase the resort's rate of frequentation and improve its tourist services and facilities.

Tourist Tax must be declared and is not subject to VAT. It is collected by the accommodation-provider, who must then hand it over to the commune.

### **The different types of Tourist Tax.**

1. For holiday apartment complexes and hotels established in the commune of Sainte-Foy-Tarentaise, a **Flat-Rate Tourist Tax** applies.
2. For all other accommodation-providers, an **Actual Tourist Tax** applies.  
The amount paid by the tourist to the accommodation-provider is equal to the tariff set by the Town Council according to the accommodation's rating (or its equivalent), multiplied by the number of adult guests (over 18) and the duration of their stay (in nights).

### **Who pays Tourist Tax?**

- All owners of accommodation receiving guests **over 18 years of age** are required to charge Tourist Tax and provide proof of said payment
- Anybody whose primary residence is not in the commune and who owns a residence for which they do not pay council tax (e.g. the owner of an apartment within a tourist apartment complex)
- Business representatives

### **Who is exempt from paying Tourist Tax?**

Direct ascendants and descendants of inhabitants of the commune who pay council tax.

People aged under 18.

Owners of secondary residences for which council tax is paid.

Seasonal personnel (both wage-earning and interns) in the resort's touristic establishments.

### **When should Tourist Tax be paid?**

Tourist Tax should be paid annually, with declarations made twice a year.

The accommodation-provider must write a statement which shows, by date and order of payments received, the number of people who stayed in the accommodation, the number of nights they spent there, the amount of tax received and, if required, the reasons for exemption from the tax.

For non-professional accommodation-providers, please find attached an example payment slip to fill in.

Professional accommodation-providers, who generally manage said information on a computer, must hand in a recap document showing all of the required information, as stated above.

In the event that the commune does not receive the declaration within the set deadline, a reminder will be sent out by post outlining the potential penalties. In the event that no reply is received and if no measures have been taken ten days after formal notice has been issued by registered post, the council will judge the residence to have been rented out. Tourist Tax will therefore be calculated according to the total sleeping capacity of the accommodation, multiplied by the applicable Tourist Tax rate for the maximum number of nights in the period concerned. The accommodation-provider will be sent a second registered letter requesting payment of this sum.

### **When should the Tourist Tax be paid and to whom?**

The total sum of the Tourist Tax received should be paid to Sainte-Foy-Tarentaise Town Council, **by**

**cheque payable to “Trésor Public”**, within 15 days of the end of each collection period, that is to say, before 15th May and before 15th September.

**Cheques written by the tourists themselves are no longer accepted.**

*N.B.: Accommodation-providers who have not rented their accommodation out for one or more periods are required to send a declaration stating why no Tourist Tax has been collected.*

## **2 – PRICING SYSTEM**

Article 67 of the French finance law for 2015 gave rise to some important changes in the price scale applicable for both types of Tourist Tax (flat-rate and actual).

Following the meeting held on 26th May 2015, the commune of Sainte-Foy-Tarentaise has set the following tariffs per night and per person over 18:

- 4-star hotels, 4-star holiday apartment complexes, 4-star furnished holiday accommodation, and all other establishments with equivalent features or of an equivalent tourist rating: €1 per unit of sleeping capacity and per night
- 3-star hotels, 3-star holiday apartment complexes, 3-star furnished holiday accommodation, and all other establishments with equivalent features or of an equivalent tourist rating: €0.60 per unit of sleeping capacity and per night
- 2-star hotels, 2-star holiday apartment complexes, 2-star furnished holiday accommodation, 4- and 5-star holiday villages, and all other establishments with equivalent features or of an equivalent tourist rating: €0.50 per unit of sleeping capacity and per night
- 1-star hotels, 1-star holiday apartment complexes, 1-star furnished holiday accommodation, 1-, 2- and 3-star holiday villages, “bed & breakfast” accommodation, pitches in campervan parks and tourist parking areas (per 24-hour period), and all other establishments with equivalent features or of an equivalent tourist rating: €0.30 per unit of sleeping capacity and per night
- Hotels, holiday apartment complexes and holiday villages that are awaiting their rating or are unrated. Furnished holiday accommodation and other similar types of accommodation that are awaiting their rating or are unrated. 3-, 4- and 5-star camping and campervan pitches and any other outdoor accommodation site with equivalent features: €0.30 per unit of sleeping capacity and per night

PLEASE NOTE: IN KEEPING WITH THE NEW LAW AND THE NOTION OF EQUIVALENCE, THESE TARIFFS APPLY **TO ALL ESTABLISHMENTS, WHETHER THEY ARE RATED OR NOT.**

Proof of rating must be supplied by the accommodation-provider in order to justify the rate applied.

### **3 – VIOLATIONS AND PENALTIES**

Failure to respect the provisions set in the commune's documents and meetings may lead to compulsory taxation in addition to penalties.

- Default interest of 0.75% per month may be charged for the late payment of Tourist Tax revenue

In the event that the accommodation-provider has still not paid the amount due, despite two reminders sent 15 days apart, compulsory tax will be implemented on the basis of the total sleeping capacity of the accommodation multiplied by the applicable Tourist Tax rate for the maximum number of nights in the seasonal period, that is 120 nights/person for the winter season and 20 nights/person for the summer season.

The penalties applicable with regard to Tourist Tax can be as high as a fifth-class contravention (summary offence) and a fine of between €150 and €1,500. In the event of a repeat offence, the fine can be up to €3,000.

Contraventions concerning the failure to charge Tourist Tax, incorrect or incomplete declarations, the failure to make a declaration or the incorrect recovery of Tourist Tax are reported by judicial officers, including mayors and tax officers.

Random checks may be carried out.

These checks will be on receipts, the upkeep of the register, and the matching of the sums paid with the actual frequentation of the establishment.

Accommodation-providers are responsible for organising and covering the cost of the receipts given to their clients. A copy of all receipts must be made available to the judicial officer.

### **WHAT YOU NEED TO DO BEFORE EACH SEASON**

At the start of each season (winter and summer), accommodation-providers must provide the Town Council with a list of the chalets and apartments that they have for rental.

This list must show:

- The name of the accommodation
- The type of accommodation (chalet or apartment)
- The number of beds per apartment
- The rating or equivalent number of stars

(see attached example)

I am sure that I can rely on you all to help us in our constant bid to improve our resort, in order to ensure that our visitors keep coming back.

**Thank you for your contribution.**

**Mayor  
Paul CUSIN-ROLLET**

