

# Practical Guide

## New price range for non-classified accommodations



Servoz - Les Houches - Chamonix-Mont-blanc - Argentière - Vallorcine

### How does the new tourist tax apply on non-classified accommodation on or after January 1, 2019?

On the 1<sup>st</sup> of January 2019, the tourist tax on non-classified accommodation will be calculated in percentage of the value net of VAT of the night billed to the customer. It is a new legal requirement applicable throughout the country. The percentage chosen by the Local Council Community of the Valley of Chamonix is 5%. The exemption rules are unaltered (children under 18 are exempt from the tourist tax).

### What kind of accommodation is concerned?

The new legal requirements apply to all non-classified accommodation except for bed and breakfast and campsites.

They affect accommodation with commercial labels (such as Gîte de France or Clé de Vacances) and that are not star-rated (rating done by an organization certified by COFRAC).

They also affect accommodation awaiting their rating.

### Is the amount of the tourist tax per night capped?

It is. A ceiling system has been established: it states that the amount of the tourist tax per night and per person cannot exceed the ceiling of a 4-star accommodation, that is to say 2,30€ per night and per person. From 1<sup>st</sup> of January 2021 the ceiling is 4,00 € per night and per person, Please find below two examples.

#### Example 1 – without ceiling

4 persons (2 adults and 2 children under 18) stay during one week in a non-classified apartment. They pay the rental 560€.

1. Calculation of the value of the rental per day:
2. Calculation of the night per person:
3. Amount of the tourist tax per night:

$$560\text{€} / 7 \text{ nights} = 80\text{€ per day}$$

$$80\text{€} / 4 \text{ persons} = 20\text{€ per night}$$

$$20\text{€} \times 5\% = 1\text{€ per night}$$

No ceiling because inferior to 2,30€

4. Calculation of the tourist tax to collect:

$$1\text{€} \times 2 \text{ adults} \times 7 \text{ nights} = 14\text{€}$$

Children under 18 are tax exempt.

#### Example 2 – with ceiling

2 adults stay during one week in a non-classified apartment. They pay the rental 1750€.

1. Calculation of the value of the rental per day:
2. Calculation of the night per person:
3. Amount of the tourist tax per night:

$$1750\text{€} / 7 \text{ nights} = 250\text{€ per day}$$

$$250\text{€} / 2 \text{ persons} = 125\text{€ per night}$$

$$125\text{€} \times 5\% = 6,25\text{€ per night}$$

Ceiling at 4,00€ (maximum amount)

4. Calculation of the tourist tax to collect:

$$4,00\text{€} \times 2 \text{ adults} \times 7 \text{ nights} = 56,00\text{€}.$$

## Remember of the amount of the tourist tax

It varies depending of the categorie and the rating

	HÉBERGEMENT PAR CATÉGORIE	Tarif à/c du 01/01/2019
HOTELS RENTALS HOLIDAYS APARTEMENTS	5 STARS	3.00 €
	4 STARS	2.30 €
	3 STARS	1.50 €
	2 STARS	0.90 €
	1 STAR	0.80 €
HOLIDAYS CENTERS	4-5 STARS	0.90 €
	1-2-3 STARS	0.80 €
CAMPSITES	3-4-5 STARS	0.60 €
	1-2 STARS <i>(or not rated or awaiting their rating)</i>	0.20 €
BED and BREAKFAST	B&B <i>(in the legal sense of the term, declared with the form CERFA 13566*02)</i>	0.80 €
NON CLASSIFIED ACCOMODATIONS <sup>1</sup>		5% of the price net of VAT of the night per person

<sup>1</sup> or waiting their rating

## Tourist tax exemptions

The different types of exemption have not be modified

- Children under 18
- Holders of seasonal contract of employment in the Valley of Chamonix,
- People paying less than 5 € per night their rental or accomodation
- People benefitting from an emergency shelter or a temporary re-housing