

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 1st 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.

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:

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

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

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

No ceiling because inferior to 2,30€

4. Calculation of the tourist tax to collect:

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

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 700€.

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:

$$700€ / 7 \text{ nights} = 100€ \text{ per day}$$

$$100€ / 2 \text{ persons} = 50€ \text{ per night}$$

$$50€ \times 5\% = 2,50€ \text{ per night}$$

Ceiling at 2,30€ (maximum amount)

4. Calculation of the tourist tax to collect:

$$2,30€ \times 2 \text{ adults} \times 7 \text{ nights} = 32,20€.$$

Remember of the amount of the tourist tax

It varies depending of the categorie and the rating

	CATEGORIES	AMOUNT FROM 2019-01-01
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 ¹		5% of the price net of VAT of the night per person

¹ 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