

Tourist taxation – Lodging house keeper directions for use

Reminders

- Applicable from 01/01/ 2017
- Way of declarative payment
- No subject to VAT
- Payed by tourists
- Collected by lodging house keeper
- Managed locally by the collectivity

« The tourist tax is exclusively used to promote the tourist traffic of the Communauté de Communes du Pays de Duras »

Others major informations:

- As such a tourist lodging house keeper, **you have to declare your accommodation to the town hall** where this accommodation is situated,
- Your accommodation star classification done by a private consultant, according to your status, can give you right to tax allowance.

Collection

- The tourist tax is collected **all the year long**.
- It has to be clearly mentioned on your client's invoice.
- The collected amount has to be kept between the transfer dates. If necessary, a deposit account can be used in accounting which will be cleared as soon as the tourist tax transfer will be done to the Communauté de Communes du Pays de Duras.

Transfer

When?

Three payments a year have to be done

At the latest:

- May 31st (year N) – period between January 1st and April 30th
- September 30th (year N) – period between May 1st and August 31st
- January 31st (year N+1) – period between September 1st and December 31st

How?

The tax amount is directly payed back to the Communauté de Communes du Pays de Duras by cash or by check joined by:

- The tenant's registering form completed (or equivalent computer document having the same informations)
- The summary register signed

The lodging house keeper register or **equivalent musn't contain any information about tourists civil status paying the tax.**

It only must contain informations about their stay:

- Arrival date
- Departure date
- Number of over 18 years old persons
- Total of the collected taxes
- Reasons of exemption

This tax is based on the owner's trust and on the truth of the tax return. In any other case, statutory penalties could be applied as: penalties for delay, 2nd and 3rd class fines planned, automatic taxation (based on a frequenting estimation of your accommodation).

Where?

The tourist tax has to be given back on the scheduled dates, directly to the Communauté de Communes office or by post to the address below.

Open from: **Monday to Friday - 8.30 to 12.30 and 13.30 to 17.30**

Online tax filing

If a **declaration and payment online** is activated by the Communauté de Communes, the above various measures to transfer the money will be able to change. In that case, we will explain you how to proceed.

Pricing

Which price to adopt for your accommodation?

The general code of the territorial collectivities definite a price range according to the categories of your accommodation. La Communauté de Communes du Pays de Duras voted the following prices per night.

Nature of the accommodation	PRICES
Palaces or other establishments having the same characteristics of tourist classification	3,00€
5 stars hotels, 5 stars residences, 5 stars furnished apartments and other establishments having the same characteristics of tourist classification	2,00€
4 stars hotels, 4 stars residences, 4 stars furnished apartments and other establishments having the same characteristics of tourist classification	1,20€
3 stars hotels, 3 stars residences, 3 stars furnished apartments and other establishments having the same characteristics of tourist classification	0,90€
2 stars hotels, 2 stars residences, 2 stars furnished apartments, 4 & 5 stars resort village and other establishments having the same characteristics of tourist classification	0,70€
1 stars hotels, 1 stars residences, 1 stars furnished apartments, 1,2, & 3 stars resort village, guest houses, 24h in a campsite or tourist parking area and other establishments having the same characteristics of tourist classification	0,60€
Hotels, residences, resort village waiting for a classification or without any	0,40€
Furnished apartments or equivalence waiting for a classification or without any	0,40€
3,4 & 5 stars campsites or any open air tourist area with the same characteristics	0,50€
1 & 2 stars campsites or any open air tourist area with the same characteristics, marina	0,20€

Tax exemption :

- Children under than 18 years old
- Seasonal workers employed on the territory. (Document required)
- People having an emergency or a temporary accommodation(Document required)
- People renting an accommodation less than 650€ per month or 150€ per week, by accommodation (Document required)

For more information :

Communauté de Communes – Impasse François Laguerre – 47120 DURAS

Phone : 05.53.83.78.65 – Fax : 05.53.83.89.24 – Email : comdecomduras@wanadoo.fr

Website : cc-paysdeduras.fr

Duras tourist office – 14 boulevard Jean Brisseau – 47120 DURAS

Phone: 05.53.93.71.18 – Email : contact@paysdeduras.com/ Website : www.paysdeduras.com