



Pays du Haut Limousin The tourist tax Guide 2019

This guide deals with the tourist tax in Pays du Haut Limousin. The Pays du Haut Limousin is composed of two groupings of cities (what we call in French «Communauté de Communes») : **Communauté de Communes du Haut Limousin en Marche** et **Communauté de Communes Gartempe Saint Pardoux**.

It includes the following cities :

- Arnac-la-Poste
- Azat-le-Ris
- Balledent
- Bellac
- Berneuil
- Blanzac
- Blond
- Bussière-Poitevine
- Châteauponsac
- Cieux
- Cromac
- Darnac
- Dinsac
- Dompierre-les-Eglises
- Droux
- Gajoubert
- Jouac
- La Croix-sur-Gartempe
- La Bazeuge
- Le Dorat
- Les Grands-Chézeaux
- Lussac-les-Eglises
- Magnac-Laval
- Mailhac-sur-Benaize
- Montrol-Sénard
- Mortemart
- Nouic
- Oradour-Saint-Genest
- Peyrat-de-Bellac
- Rancon
- Roussac
- Saint-Amand-Magnazeix
- Saint-Barbant
- Saint-Bonnet-de-Bellac
- Saint-Georges-les-Landes
- Saint-Hilaire-la-Treille
- Saint-Junien-les-Combes
- Saint-Léger-Magnazeix
- Saint-Martial-sur-Isop
- Saint-Martin-le-Mault
- Saint-Ouen-sur-Gartempe
- Saint-Pardoux
- Saint-Sornin-la-Marche
- Saint-Sornin-Leulac
- Saint-Sulpice-les-Feuilles
- Saint-Symphorien-sur-Couze
- Tersannes
- Thiat
- Val-d'Issoire
- Verneuil-Moustiers
- Villefavard





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What is the tourist tax ?

Since 1910, in order **to fund touristic development**, local authorities have been able to ask **tourists staying on their territories to pay a tourist tax**.

78% of the French territory collect the tourist tax.

As soon as the Communauté de Communes (grouping of cities) establishes the tax, **collecting the tax is mandatory for all accommodation providers**.

The tax is rated per person and per night spent in a touristic accommodation.



Les textes de référence qui règlementent la taxe de séjour :

Articles D422-3 and D422-4 of Code du Tourisme - Articles from L2333-26 to L2333-32 and from R2333-49 to R2333-50 of Code Général des Collectivités Territoriales.

Who pays the tourist tax ?

The tourist tax is **a tax payed only by the tourist**, but **collected by the accommodation provider** (hôtel, campsite, BnB...).

The tax is based on :

- **the number of people**
- **and the length of stay**
- **the type of accommodation.**



Anyone who does not live but pays for a temporary stay on one of the 51 cities of the Pays du Haut Limousin, (and who does not pay a housing tax in this same territory) **has to pay the tourist tax.**



Exemptions :

- **Minors under 18 ;**
- Persons receiving emergency or temporary shelter ;
- Seasonal contractor employed by one of the two Communities composing the Pays du Haut Limousin.



The tourist tax is added to the price of the stay and collected by the accommodation provider



The accommodation provider transfers the tax to Office de Tourisme



Office de Tourisme uses the tax to fund touristic development

How the tourist tax is set up in Pays du Haut Limousin

TYPES OF ACCOMODATION	MINIMUM RATE (national)	MAXIMUM RATE (national)	VOTED RATES
Palaces	0,70 €	4,00 €	1 €
5-stars tourist hotels, 5-stars holiday residences, 5-stars furnished accommodations	0,70 €	3,00 €	1 €
4-stars tourist hotels, 4-stars holiday residences, 4-stars furnished accommodations	0,70 €	2,30 €	0,90 €
3-stars tourist hotels, 3-stars holiday residences, 3-stars furnished accommodations	0,50 €	1,50 €	0,70 €
2-stars tourist hotels, 2-stars holiday residences, 2-stars furnished accommodations, 4 and 5-stars vacation villages	0,30 €	0,90 €	0,50 €
1-star tourist hotels, 1-star holiday residences, 1-star furnished accommodations, 1, 2 and 3-stars vacation villages, Bed and breakfast	0,20 €	0,80 €	0,40 €
Every other unranked touristic accommodation except outdoor accommodation (such as campsite etc.)	1%	5% (max 2,30€)	2% of the price/night/person (1€ max.)
5, 4 and 3 stars, camper van areas and motorhome areas for a duration of 24 hours	0,20 €	0,60 €	0,40 €
1 and 2-stars campsites	0,20 €		0,20 €



Label classifications (such as «*épis*» from Gîtes de France and keys from «Clévacances») do not correspond to stars (delivered by Atout France and certified structures).

A 3 épis «Gîtes de France» gîte, without stars is considered unranked accommodation.

The owner must apply a 2% of the price/night/person rate.

2019 Collection periods

The tourist tax is set up/updated on January 1st 2019.

Taxation period: from January 1st till December 31th.

Collection on real earnings

Both Communautés de Communes have decided to collect the tax on real earnings, (the **actual amount of tax due for each visitor** who stays at the establishment) ; this way of collecting is different from the flat rate.

The use of the revenue generated by the tourist tax

The tourist tax is **allocated to the development of tourism**. (L2333-27 of the Code Général des Collectivités Territoriales). The tourist tax is **mandatory donated to Office de Tourisme du Pays du Haut Limousin**, who must use it to develop tourism.

In 2019 (2nd semester), Office de Tourisme decides to use it to help accommodation owners :

- by offering the installation cost of a hotspot wifi
- by paying the cost of a visit for ranking the accommodation
- free digital workshop
- by paying a part of the Elloha pack (platform to book and pay online)

(Limit : one action per landlord each year, the cost must not be more expensive than the tax transferred. To know details about the help, please contact Office de Tourisme).



Articles L2333-27 of Code Général des Collectivités Territoriales & L133-7 of Code du Tourisme.

How to declare, collect and transfer the tourist tax ?

1. Collection



The collection of the tax **must take place before the departure of the client** (it must be added to the price of the stay).

Tax must be included in the client's bill, and a sign bearing the tourist tax prices must be posted in the accommodations themselves.



2. Declaration



The owner of the accommodation **must declare each month (before the 10th of the following month)** using a register. This declaration can be done :

- Online on the platform put in place by Office de Tourisme du Pays du Haut Limousin ;
- By e-mail to : sabinemasse@tourisme-hautlimousin.com or marleneforster@tourisme-hautlimousin.com ;
- By post, sending your registration forms to Magnac-Laval or Saint-Pardoux offices.



3. Transfer



2019 : In April and in September you will **receive a bill** ; then the tax **must be sent** :

- By cheque payable to the Public Treasury, sent to Pôle de Magnac-Laval or Pôle de Saint-Pardoux ;
- By online CB payment with the platform.



Calculation examples :

- A pitch in a 3-star campsite : 3 adults for 4 nights
- Tourist Tax rate for a 3-star campsite : 0,40€/night/person
- $0,40\text{€} \times 3 \text{ persons} \times 3 \text{ nights}$
- $1,2 \times 4 = 4,8\text{€}$ of tourist tax



- 4 adults staying one night in an unranked furnished accommodation for 250€. Tourist Tax rate for an unranked furnished accommodation : 2% of the price/night and /person
- $250 / 4 = 62,5\text{€}$ per night and per person
- 2% of $62,5\text{€} = 1,25\text{€/night/person}$ but with a maximum of 1€
- $4 \text{ people} \times 1\text{€} = 4\text{€}$ of tourist tax



- 4 people (2 adults et 2 children under 18) spending one night in furnished accommodation for 150€.
- Tourist Tax rate for unranked furnished accommodation : 2% of the price/night and /person
- $150 / 4 = 37,5\text{€}$ per night/person
- 2% of $37,5\text{€} = 0,75\text{€}$ per night and per person
- As children under 18 are exempted, it will be $2 \text{ adults} \times 0,75\text{€} = 1,50\text{€}$ of tourist tax



Beware of the calculation concerning the unranked furnished accommodation ! It is a percentage which must take into consideration exonerations, which is why it is important to calculate the amount per night and per person.

Specific situation of online platforms

Online platforms (Airbnb, Abrisel) collect the mandatory tax as part of their booking procedures, on behalf of hosts and for the whole French territory. Tax will be automatically collected by the platform as soon as the client books online.

Landlords will receive an email from the platforms, a month before the settlement of this new procedure, to inform them. A line explaining tourist tax can be added to their online adverts.

Online platforms will collect the tourist tax with the rate corresponding to «unranked furnished accommodations» (2% of the price/night/person)

In case of non-payment of the tourist tax

A landlord does not transfer the tax he has collected



+ 15 days

A reminder will be sent after the required date of repayment.



+ 15 days

If the tax has not been sent, a second reminder will be sent after the deadline. This second reminder fixes a time limit, recalls the method of calculation and the legal process of calculated tax.



+ 15 days

If the tax has still not been sent, the President of the Communauté de Communes will send a formal notice of demand by certified letter with a return receipt.



+ 30 days

If the landlord has not regularized his situation, a tax assessment is made (accommodation capacity X tax rate X number of nights of the opening period).



By being late in paying the tourist tax, you incur the fine provided for the 4th class contravention, which is a 750€ fine ; you will also be charged a 0,75% per month interest.

If the tax is not paid, an assessment to tax is made (accommodation capacity x tax rate x number of nights of the opening period).



Articles L. 2333-43 et L. 2333-46 du Code Général des Collectivités Territoriales

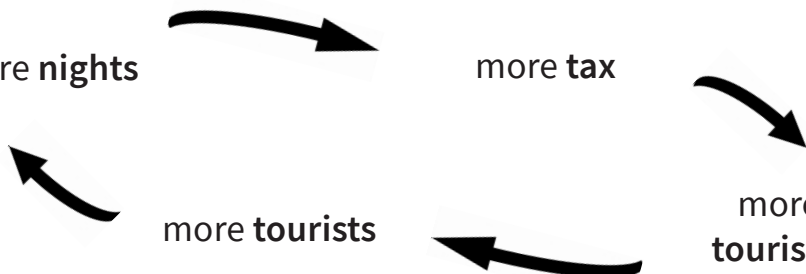


more nights

more tax

more tourists

more
touristic
development



Frequently asked questions

Is the tourist tax mandatory ?

Yes it is. As soon as the Communauté de Communes decides through a deliberation to set up the tax, you must collect it from the tourists who are staying in your accommodation.

My children are spending a week in my furnished accommodation, do I have to declare them ?

No you do not, since they are not paying for their stay.

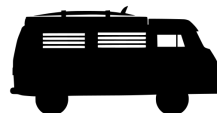


I have a group gîte, and my clients and I apply a fixed price, I do not know how many people will stay in the gîte.

In order to collect and then to declare, you have to know the number of adults staying in your gîte.

The town council owns a camper van area, how does it work with the tourist tax ?

The owner of a camper van who does not pay for a pitch cannot be charged the tourist tax; but if the pitch is not for free, the tourist tax has to be collected.



I own a gîte approved «2 épis» by Gîtes de France, should I collect the tax with the 2 star furnished accommodation rate ?

No, «épis» from Gîtes de France, or keys from Clévacances are different and do not correspond to stars (delivered by Atout France). You will have to apply the unranked furnished accommodation rate (2% of the price/night/person).

Can a student in internship in a city belonging to one of the two Communautés de Communes, who is paying his accommodation be charged with tourist tax?

Yes he has to pay the tourist tax. Only seasonal contractors employed by a city of the two Communautés de Communes can be exempted. Students (still in school) cannot be employed as seasonal contractors. (Articles D. 331-7 and L.124-7 du code de l'éducation).

Articles D. 331-7 and L.124-7 of code de l'éducation.

Can state employees be exempted ?

No, as of 2015, state employees cannot be exempted.

How to calculate the tourist tax for unusual accommodations (yurts, cabin in the trees...)?

It depends where the accommodation is situated. Two cases possible :



- The accommodation belongs to an touristic establishment (in the Code du Tourisme way of a «touristic accommodation») such as an hotel or a campsite : the same rate must be applied to both accommodations (campsite or hotel and unusual accommodation). Tourist tax will be the same for any night spent in a cabin located in the garden of a 4-star hotel as in an ordinary room of this 4-star hotel. As long as the cabin belongs to the hotel, the tax is the same.
- For any other accommodations: the tax rate is the percentage voted by the Communauté de Communes for the unranked furnished accommodation (2%).

What is the risk if I don't collect or if I don't transfer the tourist tax ?

A landlord who does not collect or transfer the tourist tax incurs the fine is set for the 4th class contravention (a 750€ fine). Every breach of one of the following obligations is a separate offense :



- False or incomplete registration forms, late transfer of these forms ;
- Not paying the tax;
- Absence of declaration, delay of declaration or false declaration.

Which are the online platforms collecting the tourist tax when the client pays online ?

Every platform which offers online payment (AirBnB, Booking, Abritel) must collect the tourist tax when the client books online, then transfer the tax to the local authorities.



All the answers to your questions
are on our website
www.tourisme-hautlimousin.com

Good to know

Legal obligations of accommodations providers



Every person who owns a self catering accommodation or a bed and breakfast must declare it to the town council using the following forms :

- Bed and Breakfast : cerfa 13566*02
- Self catering accommodation : cerfa 14004*03



If you do not declare your touristic accommodation to the town council, you risk a 450€ fine.

Ranking and/or qualification

Both are optional.

- **Ranking** : Official ranking means that your accommodation can be rated from one to five stars. It is valid for 5 years and corresponds to a certain quality of services and equipments. **Every kind of touristic accommodation, (except bed and breakfast)** can apply for an official ranking. The accommodation must be inspected by a certified organism to obtain its official ranking ; the inspection visit is not free.

For official ranking : <https://www.classement.atout-france.fr/>



- **Qualification** : Thanks to qualification, your accommodation becomes a part of a national network specialized in communication (Gîtes de France, Clévacances, Accueil Paysan for example). Being a part of this network gives you the opportunity to promote your accommodation via various channels (brochures, website...) Your accommodation does not need to be ranked to get a qualification.

Office de Tourisme funds tourism development

Pays du Haut Limousin becomes more touristic

More tourist tax

More clients, more tourists



Office de Tourisme du Pays du Haut Limousin - Contacts



Office de Tourisme du Pays du Haut Limousin is an EPIC (Public Establishment with a commercial goal) established in January 2018. It consists of 6 offices. Seven employees are working for Office de Tourisme du Pays du Haut Limousin, led by a director. An executive committee (locally elected representatives + people working in tourism in the local area) is running the organism.

Communautés de Communes Gartempe-Saint Pardoux et du Haut Limousin en Marche have appointed Office de Tourisme du Pays du Haut Limousin to handle and collect the tourist tax.



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