

Instructions for use

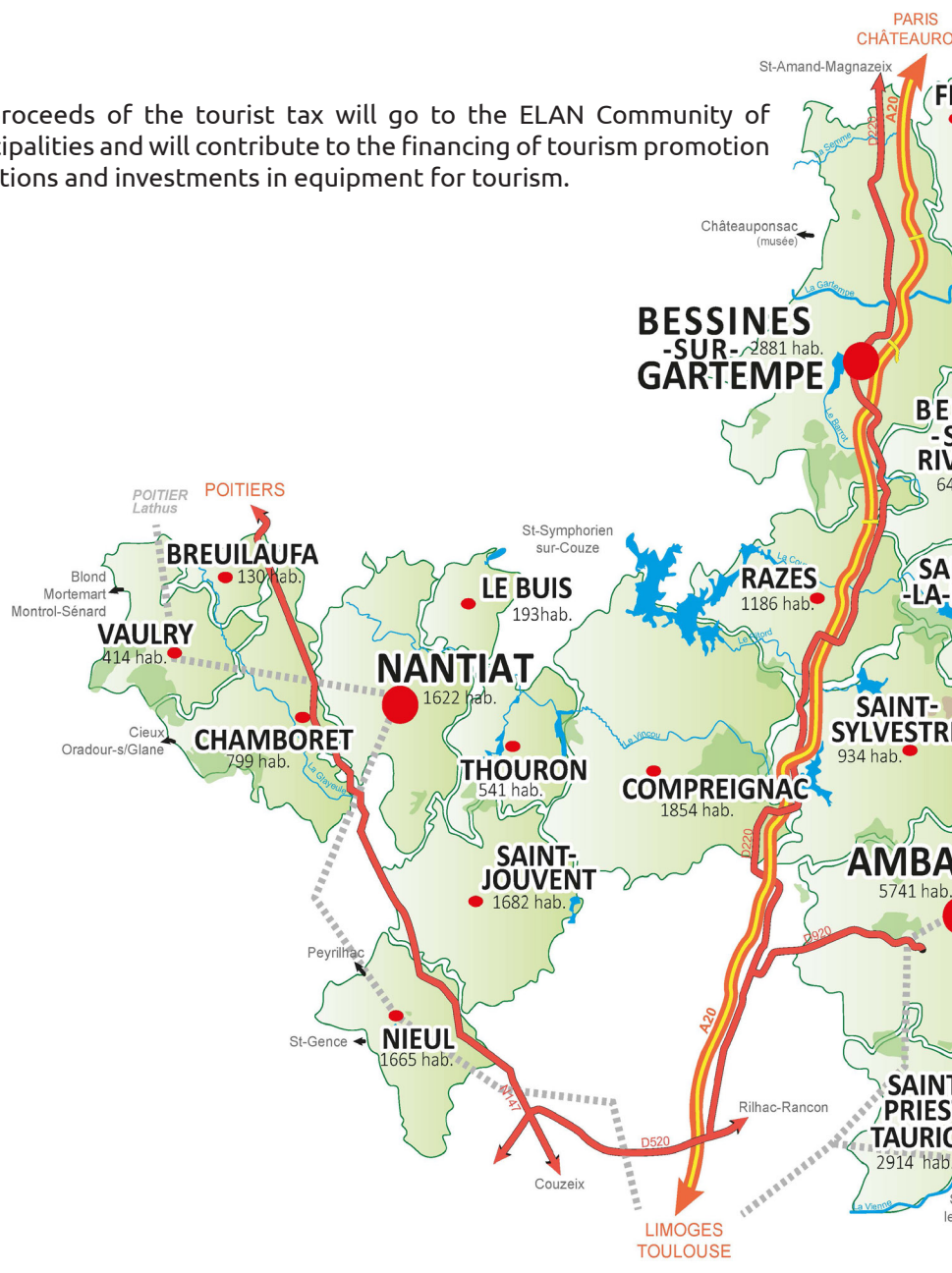
TOURIST TAX



Communauté de communes ELAN

The tourist tax has been introduced on the territory of the ELAN Community of Municipalities since January 1st, 2022, according to the regulations presented in this Guide.

The proceeds of the tourist tax will go to the ELAN Community of Municipalities and will contribute to the financing of tourism promotion operations and investments in equipment for tourism.



It applies to the following 23 municipalities :



- Ambazac
- Bersac-sur-Rivalier
- Bessines-sur-Gartempe
- Breuilaufa
- Chamboret
- Compreignac
- Folles
- Fromental
- Jabreilles-les-Bordes
- La Jonchère-Saint-Maurice
- Laurière
- Le Buis
- Les Billanges
- Nantiat
- Nieul
- Saint-Jouvent
- Saint-Laurent-les-Églises
- Saint-Léger-la-Montagne
- Saint-Priest-Taurion
- Saint-Sulpice-Laurière
- Saint-Sylvestre
- Thouron
- Vaulry



*Particular case on the commune of Razès:
On the commune of Razès the tourist tax has not been transferred to the community of communes ELAN.
Its rates and its collection modalities from the tourist accommodation providers will therefore be different.*

Please contact the Razès town hall for further information



Offices de
Tourisme
de France

The Tourist Office of the Monts du Limousin

answers your questions,

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*CGCT.*Code Général des Collectivités Territoriales*

What is the tourist tax ?



Since 1910, in order to encourage the development of tourism, local authorities can ask people who stay on the territory to pay a tourist tax.

Its collection is then mandatory.

Travel tax is a tax paid by the tourist but collected by the owners or managers of tourist accommodation.

The tourist tax is collected
by **83%** of French municipalities
(tax collection card on the national territory in 2021)



The reference texts about travel tax are:

Code du Tourisme, articles D422-3 et D422-4

Code Général des Collectivités Territoriales*, articles L2333-26 à L2333-31, du L2333-33 à L2333-58 et R2333-43 à R2333-47

What is travel tax for?

Travel tax is an essential resource for towns and groups of towns, enabling them to finance actions which make the area more attractive to tourists.



It is allocated to expenses intended to promote tourist numbers or to expenses relating to actions for the protection and management of natural areas for tourism purposes.



The tourist tax can finance for example :

- *the management costs of the information offices and the subsidies of the tourist office,*
- *publications, advertising and various campaigns,*
- *additional staff recruitment for the season,*
- *maintenance of tourist facilities,*
- *the expenses of embellishment of the communes of the Commaunauté of communes,*

...



Who pays travel tax?



Anyone paying for their accommodation must pay travel tax.



Mention of the travel tax on the contract given to the clients is mandatory. It must be separate from the price of the rental (travel tax non included in the price) **The price of travel tax is the price used at the time of the trip.**

EXCEPTIONS

What travel tax exceptions are possible?

Since 2015, the article L.23333-31 of the CGCT states that these people do NOT have to pay travel tax:

- **Minors (under 18)**
- **People whose place of residence is in the same town as the accommodation**
- **People benefitting from emergency or temporary housing**
- **People who have a seasonal job contract in the area**

What types of accommodation does travel tax apply to?

The types of accommodation that travel tax applies to is mentioned in the article R. 2333-44:

1. Palaces
2. Tourist hotels
3. Tourist residences
4. Furnished tourist accommodation
5. Holiday villages
6. Bed and Breakfast
7. Spots in camping car parks
8. Camping and caravanning sites as well as any other outdoor accommodation
9. Pleasure ports/marinas
10. Any accommodation waiting to be ranked or without a rank which isn't part of the above.

CGCT.*Code Général des Collectivités Territoriales



Labelled accommodation which isn't part of a ranking are since 1st January 2019, taxed the same amount as accommodation without a ranking. (10th Type of Accommodation)

Indeed, there is no automatic equivalence between «**ears of corn**» (Gîtes de France®), other **labels** (Clévacances®, Accueil paysan, etc.) and **stars** (tourism code classification).

Ranking and labelling : voluntary and separate approaches :

• *The ranking: it allows you to receive between 1 and 5 stars and is valid for 5 years. All types of accommodation except Bed and Breakfast can ask to be ranked. It is issued following a pre-visit (for which a fee is charged), carried out by an accredited assessment organisation. To find out more about the ranking: www.classement.atout-france.fr*

• *Labels: they allow to join a promotion network (Gîtes de France, Clévacances, Accueil Paysan...) and allow you to have your accommodation to be noticed by more people via different communication services. You are not obliged to have a ranking to be part of a label.*

In accordance with the provisions of Article L. 324-3 of the Tourism Code, «Bed and Breakfast are furnished rooms located in the home of the owner which welcomes tourists, in return for payment, for one or more nights, accompanied by services».

However, contrary to other types of tourist accommodation, Bed and Breakfast can not have a ranking in stars.

That is the reason why only one possible travel tax price range is possible (between 0.20€ and 0.80€).

This is therefore the only price which can be charged to Bed and Breakfast.



Tourist accommodation owners' obligations:



Any person who offers a bed and breakfast or furnished accommodation for rent must have previously made a declaration to the town hall of the place of residence concerned :

- Declaration of bed and breakfast: cerfa 13566*03
- Declaration of furnished accommodation: cerfa 14004*04



If you do not declare your establishment to the town hall, you are liable to a maximum fine of 450€.

To facilitate your procedures, a dematerialized form will be proposed to you. Create your account on 3D Ouest <https://taxe.3douest.com/elan87.php>

Concerning main places of residence, they can be rented out without prior declaration. The law, however, states that it must be limited to 4 months, or 120 days (consecutive or not) per year, as this activity is supposed to be occasional. The residence is no longer considered a main place of residence if it is lived in for less than 8 months per year. From which, the accommodation must be declared as "furnished tourist accommodation".



It is prohibited to rent out one's main place of residence for more than 90 days per year to the same person. Also, all these accommodations are concerned by travel tax.



A bedroom in the main resident's home, is taxed the same amount as accommodation without or waiting for a ranking.

Indeed, even if the characteristics are similar to those of a furnished tourist accommodation and bed and breakfast, the rules relating to the tourist tax since 1st January 2019 no longer allow for an equivalence between classified and unclassified accommodation.

TERMS AND CONDITIONS FOR THE APPLICATION OF THE TOURIST TAX IN THE ELAN COMMUNITY OF MUNICIPALITIES

Perception in reality

The tourist tax is collected «in real terms», on the basis of actual (this method of collection differs from the fixed price system).

The tax will be calculated per person and per night and will be paid by the persons accommodated, not domiciled in the commune of residence.

Period of collection of the tourist tax:
from January 1 to December 31 included.

+ FREQUENTLY
VISITED TOURISM

+ TOURIST TAX

+ FUNDING
FOR TOURISM

+ OF
SERVICES AND
EQUIPMENT



Particular cases are accommodation which are rented and paid for via online services



- platforms that are « intermediaries of payment » (e.g. Airbnb, Booking, Abritel...) which must collect the tax under the same conditions as professional hosts
- platforms that are «not intermediaries of payment» (e.g. directories for putting people in touch with each other, such as Le Bon Coin), which may be responsible for collecting the tax if they have been authorised to do so by the accommodation providers.

The tax is automatically collected by the digital operators (Airbnb, Booking, Abritel, Tripadvisor...) at the time of payment.

However, **the declaration is still the owner's obligation.**

NB: Check that the collection via the platforms corresponds to the correct price range if the accommodation is ranked.

Rates of the tourist tax, 1er janvier 2024

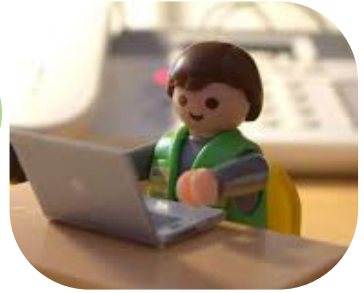
Types of accommodation	Legal Rates	Legal Rates	Rates applicable on the territory ELAN
	Minimum	Maximum	
Palaces	0.70€	4.60€	2.80€
5-star tourist hotels, 5-star tourist residences, 5-star furnished tourist accommodation	0.70€	3.30€	1.30€
4-star tourist hotels, 4-star tourist residences, 4-star furnished tourist accommodation	0.70€	2.50€	1.10€
3-star tourist hotels, 3-star tourist residences, 3-star furnished tourist accommodation	0.50€	1.60€	0.90€
2-star tourist hotels, 2-star tourist residences, 2-star furnished tourist accommodation, 4 and 5 star vacation villages	0.30€	1.00€	0.80€
1-star tourist hotels, 1-star tourist residences, 1-star furnished tourist accommodation, 1, 2 and 3-star vacation villages, Bed and Breakfast , collective inns	0.20€	0.80€	0.70€
Campsites and caravan parks classified as 3, 4 and 5 stars and any other outdoor accommodation of equivalent characteristics, pitches in camping-cars areas and tourist parking lots per 24 hours	0.20€	0.60€	0.60€
Campsites and caravan sites classified as 1 and 2 stars and any other outdoor accommodation site with equivalent characteristics marinas	0.20€		0.20€
All accommodation awaiting classification or without classification, with the exception of outdoor accommodation	1%	5%	4%

A rate of **4%** will be applied to the cost **per person and per night** within the limit of the **maximum rate of 2.80 €** in accordance with legal provisions.

How to calculate travel tax?



Number of people hosted
Number of nights spent
Accommodation category



How is travel tax calculated for ranked accommodation?

The calculation of travel tax takes into account three elements:

- the rental of tourist accommodation to a person who is not an exception
- the number of taxable nights according to the collection period
- The applicable rate

Exemple :

The community of communes has decided on 0.80€ per night for people staying in a two-star tourist hotel.

Two adults rent a bedroom in this hotel for 5 days.

The total amount of travel tax charged will therefore be 8€.

$$2 \text{ adults} \times 5 \text{ days} \times 0.80\text{€}$$

How is travel tax calculated for non-ranked accommodation?

Since the 1st of January 2019, accommodation which is not ranked or is waiting to be ranked, **with the exception of outdoor accommodation**, are taxed by rate of 4%.

The rate decided applies per person and per night and the price has a maximum of the price chosen by the community.

The nightly price is the price of the accommodation NOT including taxes.



Exemple

4 people stay in a non classified accommodation whose rent is fixed at 150 €. The community of communes has adopted the rate of 4% and the maximum rate voted is 2.80 €.

The overnight stay is reduced to the cost per person (whether these persons are taxable or exempt). $150 \text{ €} / 4 = 37,50 \text{ €}$ the cost of the night per person

the tax is calculated on the recalculated nightly cost. (Rate max : 2,80 €) $4 \% \text{ de } 37,50 \text{ €} = 1,50 \text{ €}$ per night and per person. $1,50 \text{ €} < 2,80 \text{ €}$, the rate is 1,50 €.

Each person subject to the tax pays the tax.

For 4 persons subject to the tax: the tourist tax collected will be $(1,50 \text{ €} \times 4) = 6 \text{ €}$ per night for the group

For a couple with 2 children under 18 : the tax will be $(1,50 \text{ €} \times 2) = 3 \text{ €}$ per night for the group



The percentages apply to the nightly rate: it must be visible on the invoice of other services (cleaning, breakfast, file charges...)

How to collect, declare and return the travel tax?

1. Collect

The accommodator must charge for travel tax when the client is leaving (in addition to the price of accommodation)

The tax must be mentioned of the invoices given to the client and must be displayed in the accommodation.



2. Declare

The accommodators must declare the amount collected throughout these periods:

Periods	Reporting deadlines	Payment deadlines
From 1 january to 1 march included	10 april year N	10 may year N
From 1 april to 30 june included	10 july year N	10 august year N
From 1 july to 30 september	10 october year N	10 november year N
From 1 october to 31 décembre	10 january year N+1	10 february year N+1



3. Return

Throughout the month following each period

- april year N,
- july year N,
- october year N
- january year N+1,

A notice of the sums to be paid will be sent by the ELAN Community of Municipalities to the hosts in order to repay the amounts collected.

Payment can only be made upon receipt of the notice and according to the terms indicated on the notice.



The declaring obligations for professionals at the time of returning the travel tax

Collectors (landlords, hoteliers, owners, intermediaries and platforms) are required to provide a statement accompanying the payment of the tax collected (cf. article L. 2333-34 of the CGCT).

On this statement must appear for each collection made and each accommodation rented :

- The date of the perception
- The start date of the trip
- The address of the accommodation
- The number of people having been accommodated
- The number of nights stayed
- The price of each night stayed when the accommodation is not ranked
- The amount of tax received
- The reason for tax exception



Procedure when taxes aren't returned

The accommodation provider does not pay the tourist tax on the due date.

+ 15 days



The accommodation provider receives a reminder letter.

+ 15 days



If the situation has not been rectified, the accommodation provider receives a second reminder letter setting a final deadline, reminding them of the calculation method and the procedure for automatic taxation.

+ 15 days



If they have not rectified their situation, a letter of formal notice is sent by the President of the Community of Communes.

+ 30 days



If they have not rectified their situation, automatic taxation is applied.

Any delay in the payment of the tax product gives rise to late payment interest equal to 0.20% per month of delay (L. 2333-38 of the CGCT*) and to a fine (L2333-34-1).

Non-payment will be sanctioned by compulsory taxation:

A notice of compulsory taxation with an estimated amount of tourist tax will be sent



Articles L-2333-38 and R2333-48 of the Code Général des Collectivités Territoriales

Questions

- **Is travel tax mandatory?**

Yes, once it has been voted by the community, you are obliged to charge travel tax to tourists that you accommodate.

- **My children are coming to spend a week in my furnished accommodation, must I declare them?**

No, you do not have to declare them if they are staying with you for free.

Anyone not paying for their accommodation does not pay travel tax. Indeed, article L. 2333-33 of the CGCT states that «travel tax is collected (...) by landlords, hoteliers, owners and other intermediaries when these people receive the amount of rent due to them». Since no rent is collected if the landlord does not charge for the accommodation, the tourist tax cannot be charged on its own.*

- **I have a group lodging, and I apply a flat rate, I don't know how many people will I don't know how many people will sleep there.**

It is imperative to ask for the number of people present (adults/minors) to calculate the tax due per person per night.

- **What happens at a motorhome park? ?**

A motorhome that does not pay for a pitch will not pay the tourist tax; however, if the pitch is paid for, the tax applies.

- **I have a two ears of corn Gîtes de France gite, do I have to apply the rate corresponding to the two stars furnished accommodation ?**

No, the internal classification of labels (ears of corn, keys...) has no equivalence with the stars of the *Atout France* classification. The «unclassified accommodation» rate must be applied at 2%, without exceeding 2.50€/night/pers.

- **What does an accommodation provider risk in the event of non-collection or non-return of the tourist tax?**

For those responsible for collecting the tourist tax:

- Omission or inaccuracy noted in the declaration: €150 by default (within the limit of €12,500 max per declaration)
- Inaccurate, incomplete or late production of the summary statement mentioned in article R. 2333-50 of the CGCT*;
- Failure to pay back the proceeds of the tourist tax;
- Absence, delay or inaccuracy of the declaration provided for in article R.2333-56 of the CGCT*.

- **Which platforms collect the tourist tax at the time of online payment by the customer?**

For non-professionals, all platforms that offer online payment (airbnb, booking, VRBO, etc.) are required to collect the tourist tax at the time of payment by the customer, then remit it to the communities.

- **Can the tax be imposed on certain types of accommodation and not on others?**

No. The local authority cannot exempt a type or category of accommodation for consideration present on its territory. A decision to exclude a type or category of accommodation from its scope would violate the principle of equality before the tax.

- **Is a person liable to pay tourist tax if he rents tourist accommodation located in his commune of residence?**

As long as a person is able to provide proof of residence in the municipality in which they wish to stay, they are not liable for the tourist tax. However, a person who rents tourist accommodation outside their commune of residence, even if it is located on the territory of their public establishment of territorial cooperation of residence, is subject to the tourist tax. In fact, the residence criteria provided for by the above-mentioned Article L. 2333-29 is not met in this case

- **What about establishments hosting camps and holiday centres?**

These establishments are in principle taxed in the same way as unclassified or pending classification accommodation awaiting classification, especially when they offer services offer services similar to tourist accommodation as defined by the as defined by the tourism code.

In the case of real taxation, minors benefit from the common law exemption.



- **To which type of accommodation are «unranked hotels» attached?**

The Tourism Code defines hotels as establishments ranked from 1 to 5 stars and the 2017 Finance Act put an end to the possibility of taxing by equivalence.

As a result, establishments commonly referred to as «*unranked hotels*» do not meet the definition provided in the Tourism Code for tourist hotels.

They cannot be attached to the nature of accommodation of «tourist hotels» nor be taxed by equivalence to tourist hotels since 1st of January 2019.

They should be attached to the 10th type of accommodation provided for accommodation awaiting ranking and without rank that do not fall under the other types of accommodation.

Similarly, an establishment awaiting ranked as a «meublé de tourisme x stars» does not fall under the nature of «meublés de tourisme» but under the 10th nature.

Being unranked, these accommodations are subject to proportional taxation and to the current tax regime.

- **What rates apply to unusual accommodation (yurts, tree houses, caravans, etc.)?**

There is no definition of unusual accommodation nor any legal regime of its own, but most of them can be linked to a form of outdoor accommodation. For these, there are two possibilities for the adoption of tourist tax rates:

1. The accommodation is located within the grounds of a recognised establishment within the Tourism Code (for example, a campsite or a tourist hotel): the rate applicable to this establishment applies to the unusual accommodation, regardless of the type of service offered.

For example, the tourist tax charged for a stay in a luxury cabin on the grounds of a 4-star tourist hotel, as long as it belongs to the establishment, is the same as that charged for a room in the same hotel.

2. For other establishments, notably when the tourist accommodation is located in a private home (declared site): the rate of the travel tax is obtained by applying the equivalent to camping sites, caravan parks or any other outdoor accommodation site. For unusual accommodation which cannot be considered as outdoor accommodation, the rate of the travel tax is obtained by applying the rate adopted by the local authority, ranging from 1% to 5% of the cost per person of the night. The rate adopted is applied per person per night. The amount of the tourist tax is capped at the highest rate adopted by the community.

Your Tourist Tax Referrer



Céline DEBOSSE
taxedesejour@elan87.fr

CC ELAN Limousin Avenir Nature
Tél : 06 31 34 33 04



A site of teledclaration is placed at your disposal :

- to facilitate all your procedures
- to provide you with all the information you need to declare the tourist tax online

Find all the information on



www.tourisme-montsdulimousin.fr

rubrique "Espace pro"

*This guide is intended for tourist accommodation providers in the ELAN
Community of Municipalities (except for the commune of Razès).
It aims to provide all the information necessary for the
collection and payment of the tourist tax.*