

TOURIST TAX RATES



By deliberation, the Community of Communes of Elan Limousin Avenir Nature has fixed the rates of the visitor's tax applicable as from January 1st, 2025. This tax of stay tax concerns all the commercial accommodations of the territory and allows to finance the expenses related to the promotion and the tourist development.

By resolution dated June 20, 2024, the Departmental Council established an additional tax of 10% on the tourist tax, effective from January 1, 2025.

This additional share is added to the rates set by deliberation.

CATEGORIES OF ACCOMMODATION

RATES per night per person
include the departmental tourist tax

Palaces	3.08 €
5-star tourist hotels, 5-star tourist residences, 5-star furnished tourist accommodation	1.43 €
4-star tourist hotels, 4-star tourist residences, 4-star furnished tourist accommodation	1.21 €
3-star tourist hotels, 3-star tourist residences, 3-star furnished tourist accommodation	0.99 €
2-star tourist hotels, 2-star tourist residences, 2-star furnished tourist accommodation, 4 and 5 star vacation villages	0.88 €
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	0.77 €
Campsites and caravan parks classified as 3, 4 and 5 stars and any other outdoor accommodation site with equivalent characteristics, pitches in camping-cars areas and tourist parking lots per 24-hour period	0.66 €
Campsites and caravan sites classified as 1 and 2 stars and any other outdoor accommodation site with equivalent characteristics, marinas	0.22 €

ACCOMMODATIONS WITHOUT OR PENDING CLASSIFICATION (not listed above)

4%

+ Additional 10% Departmental Tax

THE RATE

It is applied a rate of 4% of the price of the night per person, within the limit of 2.80 € per adult and per night + Additional 10% Departmental Tax

TOURIST TAX TO BE COLLECTED AT THE RATE

- 1 4% x (amount of the night / total number of people) limit of 2.80 €
- 2 Add 10% Departmental Additional Tax to the rate
- 2 Multiply by the number of adults and nights

EXEMPTIONS

- Persons under 18 years of age
- Seasonal contract holders employed in the territory
- Persons receiving emergency shelter / accommodation temporary relocation



Information and calculation of the tourist tax
<https://taxe.3douest.com/elan87.php>



Your tourist tax referent
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