

Lim Taxe de séjour

Practical guide 2023



DESTINATION Haut Limousin



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Towns concerned by the collection of the tourist tax :
Communautés de Communes du **Haut-Limousin en Marche**
and of **Gartempe-Saint-Pardoux** :

- Arnac-la-Poste
- Azat-le-Ris
- **Balledent**
- Bellac
- Berneuil
- Blanzac
- Blond
- **Châteauponsac**
- Cieux
- Cromac
- 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**
- **Saint-Amand-Magnazeix**
- 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-le-Lac** :
Roussac, Saint-Pardoux and
Saint-Symphorien-sur-Couze
- Saint-Sornin-la-Marche
- **Saint-Sornin-Leulac**
- Saint-Sulpice-les-Feuilles
- Tersannes
- Val-d'Issoire : Bussière-Boffy
and Mézières-sur-Issoire
- Val-d'Oire-et-Gartempe :
Bussière-Poitevine, Darnac,
Thiat and Saint-Barbant
- Verneuil-Moustiers
- Villefavard





What is the tourist tax?

Local authorities have been able to ask visitors to pay a tourist tax since 1910 as a means of funding the **local development of tourism**. consequently, it is mandatory for all accomodation providers to collect the tax.

The tourist tax is **paid only by the tourists**, but **collected by the accomodation provider** (hotel, campsite, BnB...)

The tourist tax is levied on 83% of the French territory.



reference texts that regulate the tourist tax :

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

Code Général des Collectivités Territoriales, articles L2333-26 à L2333-32 et R2333-49 à R2333-50

tourists pay the tax to their host



the hosts pay back the money collected to the tourist office



the tourist office invests in the development of tourism, for the benefit of tourists and hosts



Whos pays the tourist tax ?

Every visitor in paid accomodation has to pay the tourist tax.

Exemptions :

- **Minors** (under 18)
- **Haut Limousin residents** (= paying a housing tax)
- Persons receiving **emergency or temporary shelter**
- Seasonal contractor employed by one of the 2 Communautés de Communes that make up the Pays du Haut Limousin (see the map p3).



How the revenue generated is used

The tourist tax is to be **used to promote the development of tourism** (article L2333-27 of the Code Général des Collectivités Territoriales).

The Haut Limousin Tourist Office has decided to use the funds to help accommodation providers by subsidizing the costs of the following services :

- Installation fee for **Hotspot Wifi router** (does not include the monthly subscription charge).
- Official visit for **classification of accommodation** (one property per year).
- Fee to acquire the «**Chambres d'Hôtes Référence**» label for bed and breakfast, in order to guarantee a certain level of service to their potential guests.
- **Attendance to 2 workshops** organised for groups of up to 6 participants by the tourist office.

Conditions of eligibility :

- **The accommodation must be declared to the local town hall.**
- **The tax payments and declarations must be up to date.**

How this works :

- Each year the accommodation provider is entitled to one free or subsidized service.
- This annual entitlement cannot be carried over to the following year and accumulated from the previous year.
- Please forward your request, using the dedicated form, and sending it via email to tourismehautlimousin@taxesejour.fr or by post to Office de Tourisme, pôle de Bellac, Rue des doctrinaires, 87300 Bellac.

Process :

- Make sure you are up to date with your tourist tax declarations and payments
- Complete the partnership agreement
- Fill out the application form for the support of the cost
- Send these documents to the Tourist Office



The rates

Rates to be applied **per night and per person** (except the exemption cases listed on page 4)

Types of accommodation	MINIMUM RATE (national)	MAXIMUM RATE (national)	VOTED RATES
Palaces	0,70 €	4,30 €	1,30 €
5 star tourist hotels, holiday residences, furnished accommodation	0,70 €	3,10 €	1,00 €
4 star tourist hotels, holiday residences, furnished accommodation	0,70 €	2,40 €	0,90 €
3 star tourist hotels, holiday residences, furnished accommodation	0,50 €	1,50 €	0,70 €
2 star tourist hotels, holiday residences, furnished accommodation, 4 and 5 star holiday village	0,30 €	0,90 €	0,50 €
1 star tourist hotels, holiday residences, furnished accommodation, 1, 2 and 3 star holiday village, bed and breakfast	0,20 €	0,80 €	0,40 €
Every other type of unrated visitor accommodation except outdoor accommodation (such as campsites...)	1%	5% (max. 2,30€)	3% (max. 1,30 €)
5, 4 and 3 star campsites, camper van areas and tourist carparks for a duration of 24 hours	0,20 €	0,60 €	0,50 €
1 and 2 star campsites	0,20 €		0,20 €

How to calculate tourist tax

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

Way of perception : the tourist tax is based on real earnings.

The tourist tax depends on :

- the **type of accomodation**
- the **number of people**
- the **length of the stay**



Examples of calculations :

- A stay of 3 nights for 2 adults in a **bed and breakfast**.

Tourist tax rate : 0,40€/night/adult.

$$0,40€ \times 2 \text{ adults} \times 3 \text{ nights} = 2,40 \text{ €}$$

- 4 adults staying one night in an **unranked furnished accommodation** for 250€.

Tourist tax rate : 3% of the price/night and /person

$$250 / 4 = 62,5€ \text{ per night and per person}$$

3% of 62,5€ = 1,88€/night/person but with a maximum of 1,30€

$$4 \text{ people} \times 1,30€ = 5,20€$$

- 6 people (**4 adults and 2 childrens**) spending 7 nights in an unranked furnished accomodation for 900€.

$$900 / 7 / 6 = 21,42€ \text{ per night and per person}$$

3% of 21,42€ = 0,64€/night/pers.

$$4 \text{ adults (as the 2 childrens are exempt)} \times 7 \text{ nights} \times 0,64€ = 17,92€$$

The nights to declare

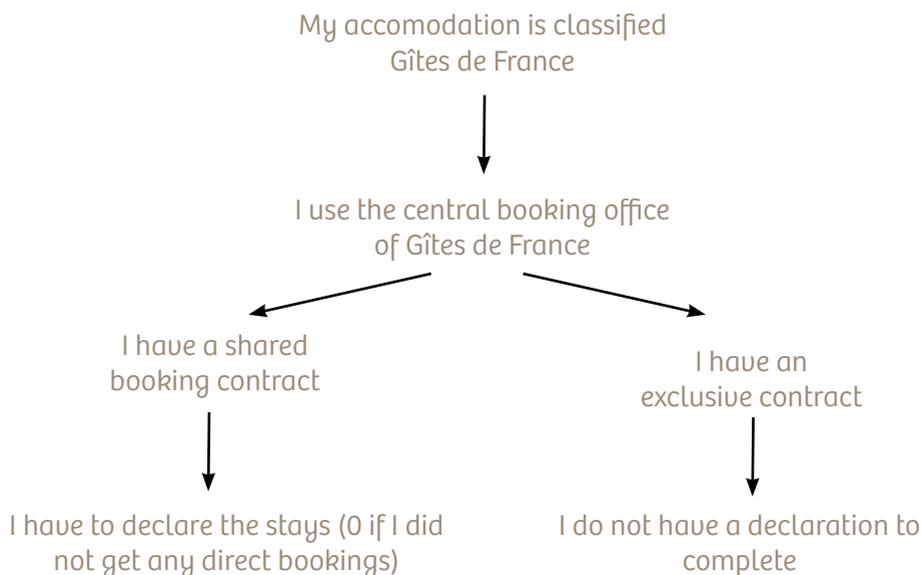
if you use digital operators

The tax is collected by digital operators (Airbnb, Booking, Abritel, Tripadvisor...). However, the declaration remains an obligation of the owner (declare 0 if you have not had any overnight stays directly).



if you use Gîtes de France

The classification of a label (épis or clés) does not correspond to the stars of a classification, (a «3 épis» Gîtes de France classification is therefore an «accommodation not classified or awaiting classification»). The applicable rate is 3% of the rate per night and per person, but must not exceed 1.30€ per night and per person.



Declaring and paying the tourist tax

1. Collection

The accommodation provider must charge the tourist tax to the customer. It must be calculated on the rate before tax, mentioned on the invoice and displayed in the accommodation (as well as the rates, rate poster available on request).

2. Monthly declaration

When ? : **Monthly declaration** to fill before the 10th of the following month.

How ? :

- Online, on the platform provided : <https://tourismehautlimousin-app.taxesejour.fr>
- By email : tourismehautlimousin@taxesejour.fr
- By phone : 07 56 21 16 76
- By mail : Office de Tourisme, pôle de Bellac, Rue des doctinaires, 87300 Bellac (form provided on request).

3. Payment : twice a year

When ? : **In September** (collected from January the 1st to August the 31th) and **in January** (collected from September the 1st to December the 31th).

How ? :

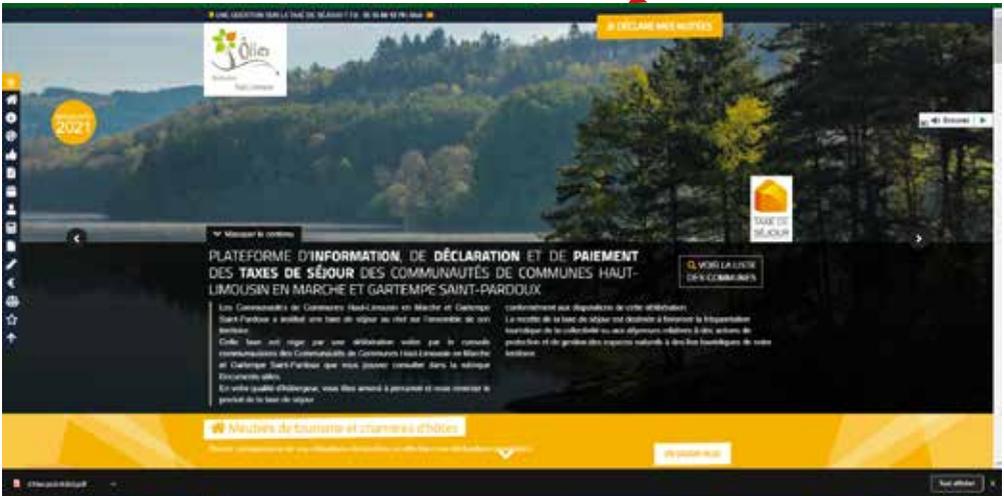
- By bank check , made out to Trésor Public, sent to Office de Tourisme, pôle de Bellac, Rue des doctinaires, 87300 Bellac.
- By credit card (online thanks to the platform provided).



How to use the platform

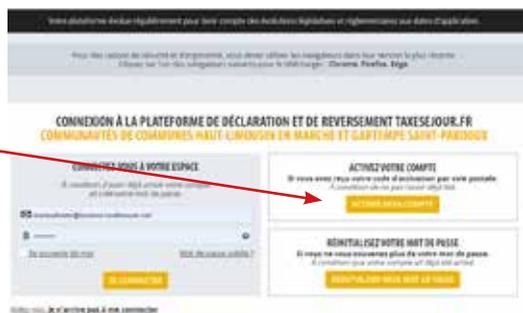
Activate my account

- 1- You have received an email (or letter) with a link to the platform and your activation code.
- 2- Go on www.tourismehautlimousin.taxesejour.fr
- 3- Click on «Je déclare mes nuitées»



- 4- Go to the section «Activer mon compte».

Enter your e-mail address and the activation code noted on your mail.



NB1- If you have not received your activation code in the mail, contact us and we will send it to you.

NB2- If you can't remember your password, let us know and we will send you a new one by SMS.

Monthly declarations : complete my register (1/2)

1- Click on the section «J'enregistre mes séjours»



2- Click on the section «ajouter un séjour»



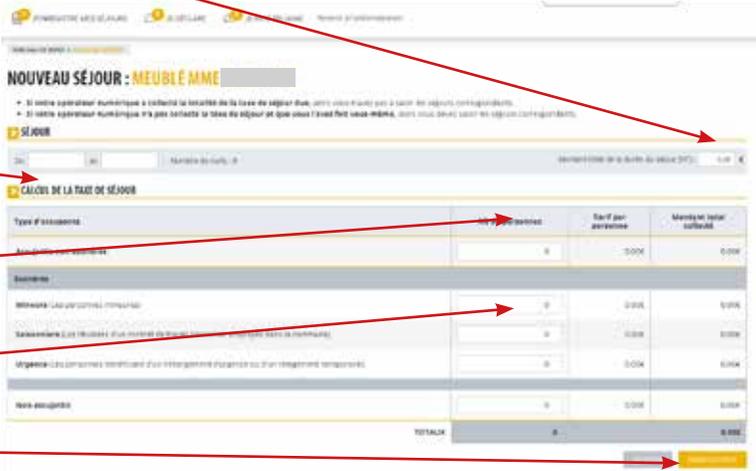
3- Note the amount of the stay

4- Note the departure and arrival dates of my guests

5- Note the number of adults

6- Note the number of children

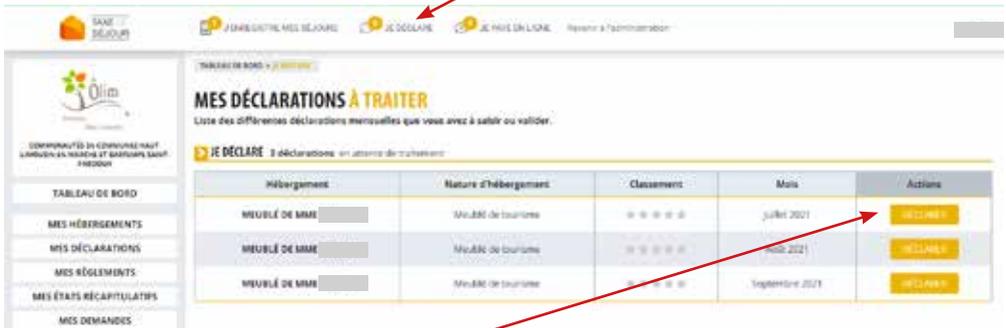
7- I register my declaration



I follow this procedure to register all the stays for which I have collected the tourist tax

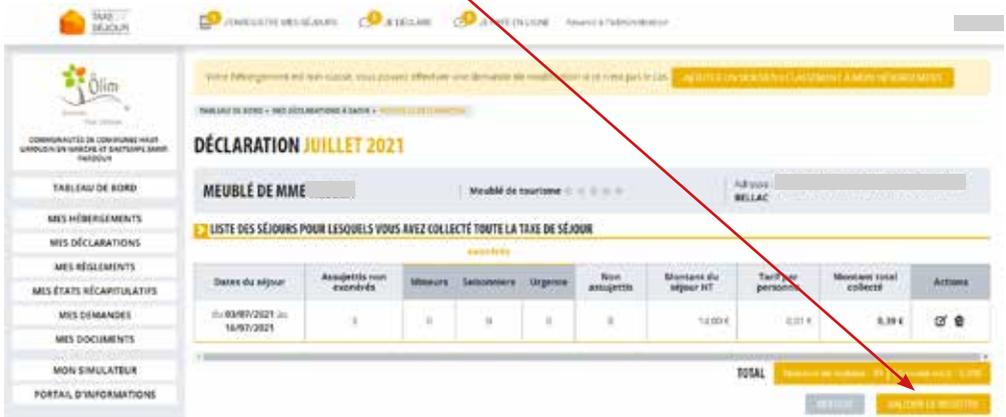
Monthly declarations : declare (2/2)

1- I click on the section «Je déclare»



2- I declare each month missing

3- The platform takes the information previously recorded in my register, I only have to «valider le registre».



4- Once all the months of a period have been completed, I find my invoice corresponding to my declarations in «je paye en ligne».

Set a closing period

My accommodation is not rented all year round, I do not have to declare during the closed periods :

1- I click on the section «Mes hébergements»

2- I click on «ajouter une fermeture»

Each year, I must register the dates of closure of my establishment.



frequently asked questions

- Is the tourist tax **compulsory**?

Yes, you are obliged to collect it from your customers.

- My **family** comes to stay in my furnished accommodation, do I have to declare them?

No, the tourist tax does not apply if the rental is free of charge.



- I have a gîte, and I don't know **how many people** will sleep there.

It is essential to ask for the number of people present (adults/minors) in order to calculate the tax due per person and per day.

- We have a **camper van park**, how does it work?

If the pitch is chargeable, then the tax applies.

- I own a gîte «**deux épis**» rating by Gîtes de France, what rate should I apply?

There is no equivalence between the «**épis**» and the stars of the classification. The «unclassified accommodation» rate must be applied at 3%, (max. 1,30€/night/pers.).

- I am a **student** on work experience, do I have to pay the tourist tax?

Trainees remain under school status and must therefore pay the tourist tax. Only holders of a seasonal employment contract employed in the municipality are exempt from the tourist tax.

Article L. 2333-31 du CGCT et articles D. 331-7 et L.124-7 du code de l'éducation.

- How much should I charge for my **unusual accommodation** (caravans etc.)?

It all depends on the location of the accommodation in question:

- The accommodation is in a tourist establishment (campsite, etc.): the rate applicable to this establishment applies. For example, the tourist tax for a luxury cabin on the grounds of a 4-star hotel is the same as that charged in one of the rooms of the same hotel.
- For other establishments (in private homes): the tourist tax is the rate adopted for unclassified accommodation (3%).

- Which **platforms** collect the tourist tax?

All platforms that offer online payment (airbnb, booking, abritel...) are obliged to collect the tourist tax at the time of payment by the customer, and then pay it back to the authorities.

in case of non-payment of the tourist tax

If the accommodation provider does not pay the tourist tax on the payment date :

- D+15 : The host receives a reminder letter.
- D+30 : The host receives a second reminder letter setting a final deadline, reminding him of the calculation method and the procedure for automatic taxation.
- D+45 : A formal notice is sent.
- D+75 : Automatic taxation is applied: 100% of the occupancy rate X applicable rate X number of unpaid nights.

Any delay in the payment of tax revenue gives rise to interest on arrears equal to 0.75% per month of delay (R. 2333-53 of the CGCT) and to a level 4 fine: €750 (R2015-970).

Any non-payment will be sanctioned by automatic taxation: 100% of the occupancy rate multiplied by the number of unpaid nights (R2015-970).



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



The declaration : a requirement

Anyone offering a bed and breakfast or furnished accommodation for rent must first make a declaration to the relevant town hall:



- Declaration of bed and breakfast : cerfa 13566*02
- Declaration of furnished accommodation : cerfa 14004*03

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

Classification, labelling

These are voluntary and dissociated approaches.

The classification : composed of 5 categories (from 1 to 5 stars) and valid for 5 years. It corresponds to quality criteria for facilities and services.

All types of tourist accommodation except bed and breakfast can be the subject of a classification request. It is awarded following a preliminary visit (for which a fee is charged), carried out by an accredited organisation.

It has several advantages:

- benefiting from a 71% tax deduction,
 - simplifying the calculation of the tourist tax and charging a lower tourist tax to the client,
 - accepting ANCV holiday vouchers by being affiliated to the association,
- All about the ranking : www.classement.atout-france.fr*

Labelling : allows you to join a promotional network (Gîtes de France, Clévacances, Accueil Paysan, etc.) and to offer your accommodation visibility on several communication tools. It is not necessary to have a classification to join a label.



The Office de Tourisme du Pays du Haut Limousin

Your contact person

The Office de Tourisme du Pays du Haut Limousin is composed of a team of five technicians, and a director, it has 6 reception areas. It is administered by a management committee (socio-professionals and local elected representatives).

The 2 communities of communes of Haut Limousin en Marche and Gartempe-Saint-Pardoux have mandated the Tourist Office to manage, run and collect the tourist tax.

For more information, you can contact your contact person.



Your tourist tax referent :

Marlène Forster

☎ 07 56 21 16 76

@ tourismehautlimousin@taxesejour.fr

www.tourisme-hautlimousin.com

