



CHARENTE
LIMOUSINE

The tourist tax guide book

If you have tourist accommodation for rent, this guide book is for you! Thanks to its advice, you will be able to explain the “tourist tax” to your clients and add it to the bill.

Let’s all work together and increase the numbers of visitors of the area!

WHAT IS THE TOURIST TAX?

The “tourist tax” has been existing in France since 1910. This tax is instituted on an area in order to stimulate its tourist development. The “tourist tax” illustrates a quality assurance for the area. It shows the political wish to develop and structure the tourist offer in order to improve the tourist reception and to increase visiting figures.

WHICH TOURIST TAX FOR OUR AREA?

For many years, the elected people of the Charente Limousine have engaged in a tourist development strategy, especially for communication, based on sharing, the organisation and the professionalization of tourism.

All accommodation offered in tourist rent shall apply this tax in addition to their location fees, whatever the communication and the ways of marketing .

Don’t forget: the “tourist tax” is not included in your VAT base. The “tourist tax” depends on the number of the people and the number of nights they rent.

WHAT IS THE PURPOSE OF THE “TOURIST TAX”?

The outcome of the “tourist tax” is used to pay for the expenses destined to increase the numbers of visitors in the Charente Limousine area.

According to the article L.133-7 of the tourism code, the Communauté de commune of Charente Limousine will give the totality of the outcome of the tourist tax back to the Tourist office of Charente Limousine, because of its EPIC status (Public Establishment Industrial and Commercial) in order to achieve its reception and communication tasks.

WHO DOES PAYE THE TOURIST TAX?

According to the article L.2333-29 of the CGCT (general code of regional government), the “tourist tax” is paid by people who rent an accommodation in exchange of money, who are not resident in the area, and who do not have a residence for which they could pay the council tax.

In accordance with the article R.2333-67 of the CGCT, the client indebted of the “tourist tax” who contests the amount he/she has to pay can either make a complaint to the President of the communauté de communes asking her to examine his repayment demand, or he/she can go directly to the court of competent jurisdiction.

The article L.2333-31 of the CGCT says that some people are exempted of the “tourist tax”. These are:

- ▶ minor people,
- ▶ seasonal workers employed in the area,
- ▶ people having an emergency accommodation or a temporary rehousing,
- ▶ people who pay a rent inferior to 20 € by night and by person.



WHO DOES COLLECT THE TOURIST TAX?

On the Charente Limousine area, the “tourist tax” is collected all year long by the following holidays makers: hotel, bed and breakfast, holiday cottage, camping site, caravan site, holiday village, tourism residence, marina... and all other forms of tourist accommodation.

AS AN ACCOMMODATION OWNER, WHAT DO I HAVE TO DO?

You have to add the “tourist tax” to the price in your accommodation in an obvious way so that every customer can see them at any time especially on his arrival .

You have to collect the “tourist tax” and you have to give the claimed money back to the Charente Limousine on the dates decided by deliberation (see: “When to pay the “tourist tax” money?”).

In accordance with the article R.2333-51 of the CGCT, you have to register all your renting data on a document, called the “register of landlord”, and include:

the number of people who have to pay the tourist tax,

the duration of the stay,

In the case of exemption, state the number of people and the reasons for exemption in each case, total amount of “tourist tax” accumulated.



In order to rent your holiday cottage or your bedrooms, you will have to fill in a form and declare the accommodation you are renting to the mayor of the town where the accommodation is located (see the articles L.324-1-1 et L.324-4 of the tourism code).

HOW DOES IT WORK?

In the Charente Limousine area, the “tourist tax” is claimed all year from the 1st of January until the 31st of December, 365 days.

The “tourist tax” is payed by tourists, collected by the owners of tourist accommodation and transferred to the Communauté de communes. The “tourist tax” is based on the number of nights stayed multiplied by the practical rate.

RATES(including departmental tax)

Luxury hotel and similar accommodation	3,52€
Hotel, holiday cottage and village, and tourism residence 5 stars*	2,20€
Hotel, holiday cottage and village, and tourism residence 4 stars*	1.21€
Hotel, holiday cottage and village, and tourism residence 3 stars*	0,99€
Hotel, holiday cottage and village, and tourism residence 2 stars*	0,72€
Hotel, holiday cottage and village, and tourism residence 1 star, Bed and breakfast	0,61€
Camping and caravan site and other field accommodation site 3 ,4 et 5 stars*	0.61€
Camping and caravan site and other field accommodation site 1 and 2 stars*	0.22€



For the accommodation waiting a classification or without classification, the rate applicable per person and per night is **4%** of the cost per person of the night. The additional tax of 10% is added to the price

WHEN TO PAY THE "TOURIST TAX" MONEY?

Accommodation providers must declare the number of nights spent in their establishment to the tourist tax department every month.

This declaration can be made by mail or online.

In the event of declaration by mail, the landlord must send each month before the 10th the declaration form accompanied by a full copy of his register of stays.

In the event of declaration by internet, the landlord must make his declaration before the 15th of the month.

The tourist tax department sends all accommodation providers a summary statement detailing the sums collected which they must return to them together with their payment before:

- ▶ before June 30, for taxes collected from January 1 to May 31
- ▶ before October 31, for taxes collected from June 1 to September 30
- ▶ before January 31, for taxes collected from October 1 to December 31

HOW TO PAY THE "TOURIST TAX" MONEY?

You will receive the summary statement at the end of each period either by:

- ▶ Email for website users
- ▶ Postal mail for those who submit their paper declarations

Payments must be made before:

- ▶ June 30 for taxes collected from January 1 to May 31
- ▶ October 31 for taxes collected from June 1 to September 30
- ▶ January 31 for taxes collected from October 1 to December 31

You can pay :

- ▶ By bank transfer, you will find the RIB of the community in your 'DOCUMENTS' section by logging in
- ▶ By check made out to the order of the Public Treasury accompanied by the stub of the notice of the sums to be paid to be sent to :

COMMUNAUTE DE COMMUNES DE CHARENTE LIMOUSINE
8 Rue Fontaine des Jardins
16500 CONFOLENS

In cash, only on site with the signed summary statement

NEED HELP?

We are at your disposal for any more information about the "tourist tax". If you have any question, please do not hesitate to write to us at fatiha.guetarni@charente-limousine.fr.