Pratical Guide

New price range for non-classified accomodations



Servoz - Les Houches - Chamonix-Mont-blanc - Argentière - Vallorcine

How does the new tourist tax apply on non-classified accommodation on or after January 1, 2019?

On the 1st of January 2019, the tourist tax **on non-classified accommodation will be calculated in percentage of the value net of VAT of the night billed to the customer**. It is a new legal requirement **applicable throughout the country**. The percentage chosen by the Local Council Community of the Valley of Chamonix is 5%. The exemption rules are unaltered (children under 18 are exempt from the tourist tax).

What kind of accommodation is concerned?

The new legal requirements apply to all non-classified accommodation except for bed and breakfast and campsites.

They affect accommodation with commercial labels (such as Gîte de France or Clé de Vacances) <u>and</u> that are not star-rated (rating done by an organization certified by COFRAC).

They also affect accommodation awaiting their rating.

Is the amount of the tourist tax per night capped?

It is. A ceiling system has been established: it states that the amount of the tourist tax per night and per person cannot exceed the ceiling of a 4-star accommodation, that is to say 2,30€ per night and per person. From 1st of January 2021 the ceiling is 4,00 € per night and per person, Please find bellow two examples.

Example 1 – without ceiling

4 persons (2 adults and 2 children under 18) stay during one week in a non-classified apartment. They pay the rental 560€.

1. Calculation of the value of the rental per day:

2. Calculation of the night per person:

3. Amount of the tourist tax per night:

4. Calculation of the tourist tax to collect:

560€ / 7 nights = 80€ per day

80€ / 4 persons = 20€ per night

20€ x 5% = 1€ per night

No ceiling because inferior to 2,30€

1€ x 2 adults x 7 nights = 14€

Children under 18 are tax exempt.

Example 2 – with ceiling

2 adults stay during one week in a non-classified apartment. They pay the rental 1750€.

1. Calculation of the value of the rental per day:

2. Calculation of the night per person:

3. Amount of the tourist tax per night:

4. Calculation of the tourist tax to collect:

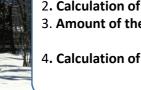
1750€ / 7 nights = 250€ per day 250€ / 2 persons = 125€ per night

2500 / 2 persons = 1250 per m

125€ x 5% = 6,25€ per night

Ceiling at 4,00€ (maximum amount)

4,00€ x 2 adults x 7nights = 56,00€.



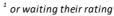




Remember of the amount of the tourist tax

It varies depending of the categorie and the rating

| | | HÉBERGEMENT PAR CATÉGORIE | Tarif à/c du 01/01/2019 |
|--|---|---|--|
| | HOTELS | 5 STARS | 3.00 € |
| | | 4 STARS | 2.30 € |
| | RENTALS HOLIDAYS | 3 STARS | 1.50 € |
| | APARTEMENTS | 2 STARS | 0.90 € |
| | | 1 STAR | 0.80 € |
| | HOLIDAYS | 4-5 STARS | 0.90 € |
| | CENTERS | 1-2-3 STARS | 0.80 € |
| | CAMPSITES | 3-4-5 STARS | 0.60 € |
| | | 1-2 STARS (or not rated or awaiting their rating) | 0.20 € |
| | BED and BREAKFEAST | B&B (in the legal sense of the term, declared with the form CERFA 13566*02) | 0.80 € |
| | NON CLASSIFIED ACCOMODATIONS ¹ | | 5% of the price net of VAT of the night per person |



Tourist tax exemptions

The different types of exemption have not be modified

- Children under 18
- Holders of seasonal contract of employment in the Valley ol Chamonix,
- People paying less than 5 € per night their rental or accomodation
- People benefitting from an emergency shelter or a temporary re-housing

