

Lim Taxe de séjour

Practical guide 2024



DESTINATION Haut Limousin



Summary

What is the tourist tax?	p 4
Who pays the tourist tax?	p 4
How the income generated is used	p 5
The rates	p 6
How to calculate the tourist tax	p 7
The overnight stays to be declared	p 8
Declaring and paying the tourist tax	p 9
How to use the platform	p 10
Frequently asked questions	p 13
In case of non-payment of the tourist tax	p 14
Useful tips	p 15



There are now 2 different platforms :

<https://hautlimousinenmarche.taxesejour.fr/>

is for accommodation located in the
**Communauté de Communes du Haut
Limousin en Marche :**



- Arnac-la-Poste
- Azat-le-Ris
- Bellac
- Berneuil
- Blanzac
- Blond
- 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
- 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-Sornin-la-Marche
- Saint-Sulpice-les-Feuilles
- Tersannes
- Val-d'Issoire : Bussière-Boffy et Mézières-sur-Issoire
- Val-d'Oire-et-Gartempe : Bussière-Poitevine, Darnac, Thiat et Saint-Barbant
- Verneuil-Moustiers
- Villefavard

<https://gartempesaintpardoux.taxesejour.fr/>

is for accommodation located in the
**Communauté de Communes Gartempe Saint-
Pardoux :**

- Balledent
- Châteauponsac
- Rancon
- Saint-Amand-Magnazeix
- Saint-Pardoux-le-Lac : Roussac, Saint-Pardoux et Saint-Symphorien-sur-Couze
- Saint-Sornin-Leulac

What is the tourist tax?

Since 1910, local authorities have been able to apply a tourist tax to visitors, with the aim of funding the **local development of tourism**. Consequently, it is compulsory for all accommodation providers to collect this tax.

The «Taxe de séjour» is a tax which is **only paid by the tourists**, and **collected by the accommodation provider** (hotel, campsite, B&B...)

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



references texts that regulate the tourist tax :

Code du Tourisme, articles D422-3

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

The guests pay the tax to their accommodation provider



The accommodation provider transfers the money collected to the local authority



the local authority invests in the development of tourism for the benefit of visitors and accommodation providers



Who pays the tourist tax ?

Every visitor who stays in paid accommodation and lives outside of the commune is obliged to pay the tourist tax, with the following exemptions :



- **Minors** (under 18s)
- People staying in **emergency accommodation or temporary shelter**
- Seasonal workers employed in the area covered by the Pays du Haut Limousin (see the map p2).

How the income generated is used

The income generated by the tourism tax is required **to be spent on projects that will enhance the attractiveness of the area and increase the number of visitors.**

In this respect the role of the Tourist Office is to welcome, inform and promote the destination in the following ways :

- To run **5 tourist information centres** providing a welcome and information for visitors and local residents.
- To **go off-site** to meet visitors and local people by setting up an information point at local events, campsites, markets...
- To work with the **media and social media influencers** to promote the region.
- To use **social networking** (Facebook and Instagram) to highlight all the region has to offer.
- To produce a **Practical guide** detailing all the local attractions, activities and tourism service providers.
- To produce a **summer events calendar**.
- To produce **village guide pamphlets**.
- To produce **tourist maps and plans**.
- To promote your accommodation on the **visitlimousin.com website**.
- To **organise group visits** in the Haut Limousin.
- To promote the use of the **online reservations platform Elloha** (a paid service) to accommodation providers, along with the SPL Terres de Limousin.
- To promote the products made by local producers and artisans in its **shops**.

The Haut Limousin Tourist also supports the local network of tourism service providers by :

- Organising **gatherings, visits and workshops**.
- **Assisting accommodation providers** with new projects (to acquire a label or a rating...)
- Publishing a **monthly information newsletter**.



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 villages	0,30 €	0,90 €	0,50 €
1 star tourist hotels, holiday residences, furnished accommodation, 1, 2 and 3 star holiday villages, bed and breakfast accommodation	0,20 €	0,80 €	0,40 €
Every other type of non-rated visitor accommodation except outdoor accommodation (such as campsites...)	1%	5% (max. 2,30€)	3% (max. 1,30 €)
5, 4 and 3 star campsites, caravan and motorhome parks for overnight stays	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 to December 31st.

How to collect the tax : this is based on your actual income.

The amount of tax collected will depend on :

- the **type of accommodation**
- the **number of guests staying**
- the **number of nights that guests stay**



Here are some examples :

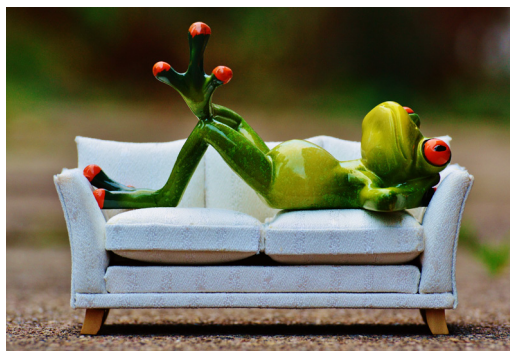
- A stay of 3 nights for 2 adults in a **bed and breakfast**.
Tourist tax rate : 0,40€/night/adult.
 $0,40\text{€} \times 2 \text{ adults} \times 3 \text{ nights} = 2,40 \text{ €}$
- 4 adults staying one night in **non-rated furnished accommodation** for 250€.
Tourist tax rate : 3% of the price/night and /person
 $250 / 4 = 62,5\text{€}$ per night and per person
 3% of $62,5\text{€} = 1,88\text{€/night/person}$ but with a maximum of $1,30\text{€}$
 $4 \text{ people} \times 1,30\text{€} = 5,20\text{€}$
- 6 people (**4 adults and 2 children**) spending 7 nights in an non-rated furnished accommodation for 900€.
 $900 / 7 / 6 = 21,42\text{€}$ per night and per person
 3% of $21,42\text{€} = 0,64\text{€/night/pers.}$
 $4 \text{ adults (as the 2 children are exempt)} \times 7 \text{ nights} \times 0,64\text{€} = 17,92\text{€}$

The overnight stays to be declared

It is **compulsory and essential to declare the number of children** staying in your establishment, even if they are not subject to the tourist tax.

if you use a digital accommodation platform

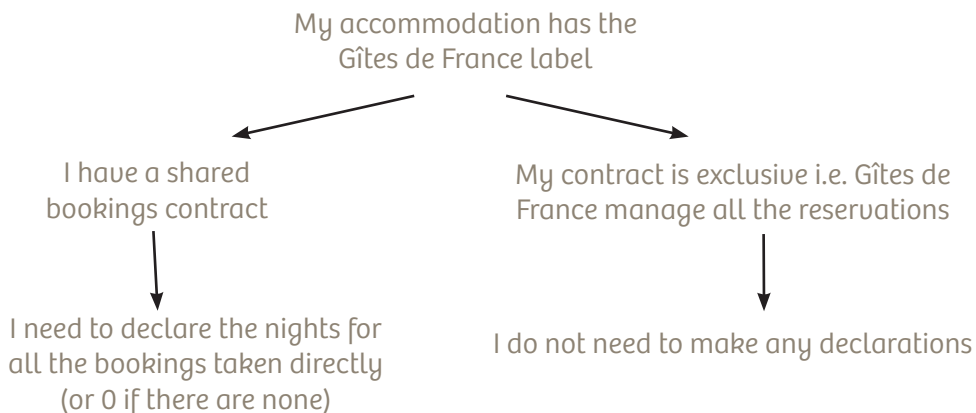
The tax will be collected by the digital operators (Airbnb, Abritel...). However, the accommodation provider is still required to make a declaration. If you do not take any direct bookings, you need to declare 0.



Please note that **Booking.com** does not collect the *taxe de séjour* for professional rental businesses or accommodation providers with the “*loueur professionnel*” status. Please check that your digital operator collects your clients’ tourist tax (you can check this in the settings of your advert online).

if you work with Gîtes de France

Please note that the **Gîtes de France classification** (épis or clés) does not correspond to the star system of classification used for accommodation. For instance, a 3 épis gîte is accommodation which is either non-rated or awaiting a star rating. Hence, the rate of tourist tax applied to this accommodation would be 3% (see page 7 for details of how to calculate the tax) and will therefore not exceed 1,30 € per person per night.



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 (the poster displaying tourist tax rates is available on the taxe de séjour platform under *Mes Documents*).

2. Monthly declaration

When ? : The monthly declaration needs to be completed before the 10th day of the following month.

How ? :

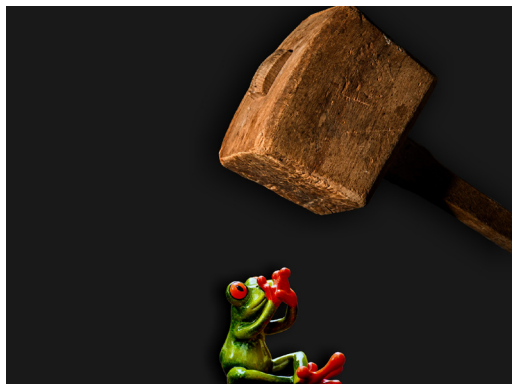
- Online, on the platforms at your disposal (see page 3) :
- By email : to hautlimousinenmarche@taxesejour.fr OR gartempesaintpardoux@taxesejour.fr
- By phone : 07 56 21 16 76
- By post : Office de Tourisme, pôle de Bellac, Rue des doctinaires, 87300 Bellac (blank forms can be downloaded from the platform under *Mes Documents* or provided on request).

3. Payments : twice a year

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

Methods of payment :

- By cheque : made out to Trésor Public, sent to Office de Tourisme, pôle de Bellac, Rue des doctinaires, 87300 Bellac.
- By credit card on the dedicated platform, click on «je paye en ligne»).
- By bank transfer, payment details (a R.I.B.) can be provided on request.



Failure to declare or late payments may lead to penalty proceedings (see page 14).

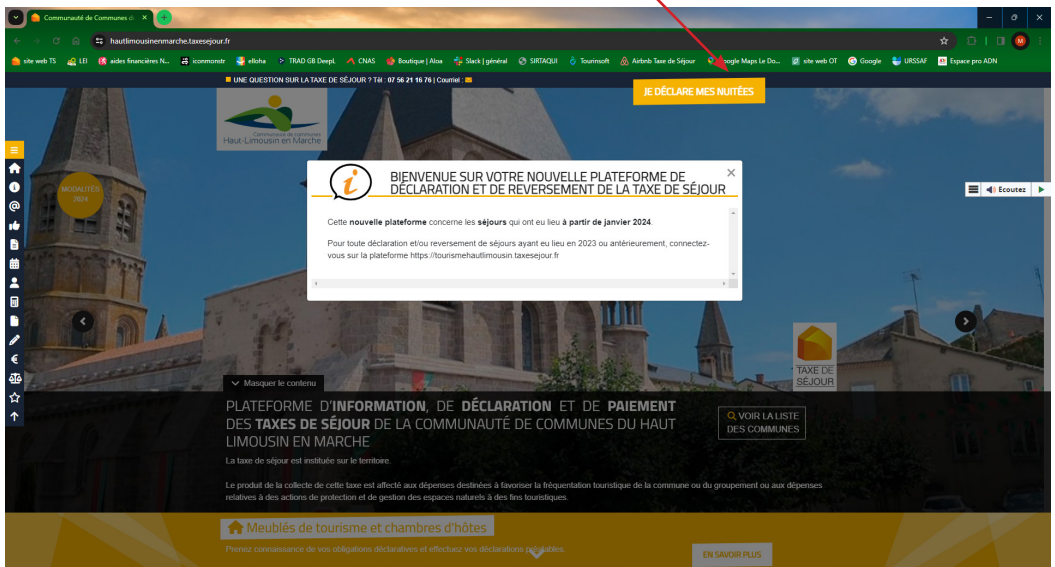
How to use the platform

Activate my account

1- You will receive an email or letter with a link to the platform and your activation code.

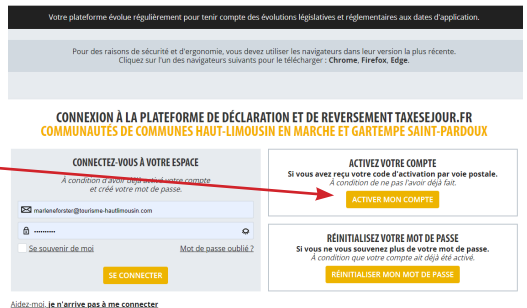
2- Go onto <https://hautlimousinmarche.taxesejour.fr/> or <https://gartempesaintpardoux.taxesejour.fr/> (see page 3 for the list of communes).

3- Click on the button «Je déclare mes nuitées»



4- Next, click on the button «Activer mon compte» to activate your account.

Enter your e-mail address and the activation code you received by email or letter.

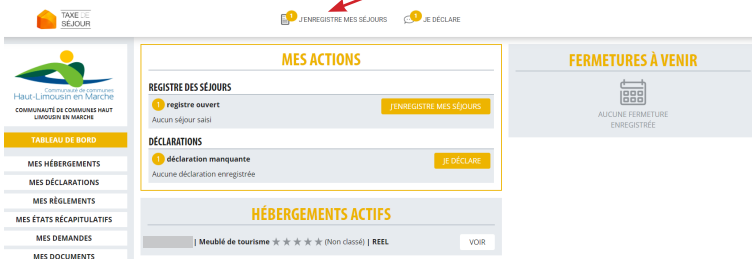


NB 1- Please contact us directly if you do not receive an email or letter with your activation code, so that we can send it to you.

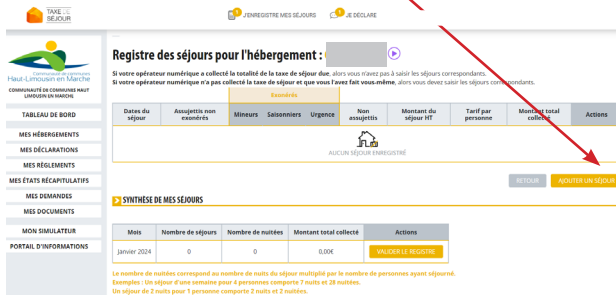
NB 2 - If you forget your password at any point, click on “mot de passe oublié” or let us know and we can send you a new code by SMS.

Monthly declarations : how to complete the register (1/2)

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



2- Click on the button «ajouter un séjour»



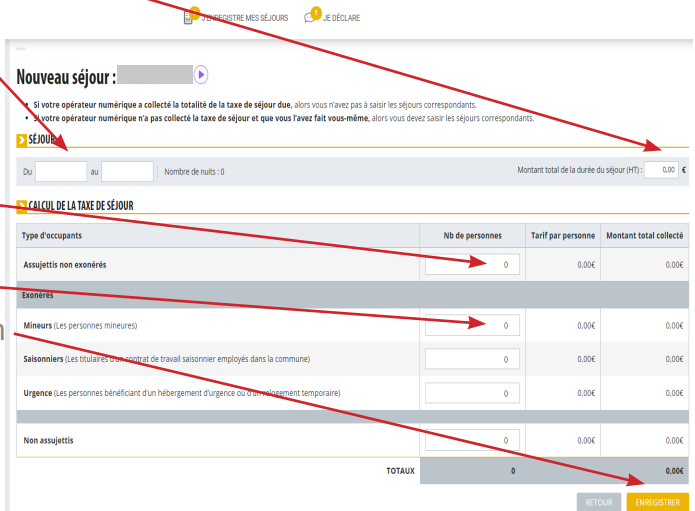
3- Note the amount of the stay

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

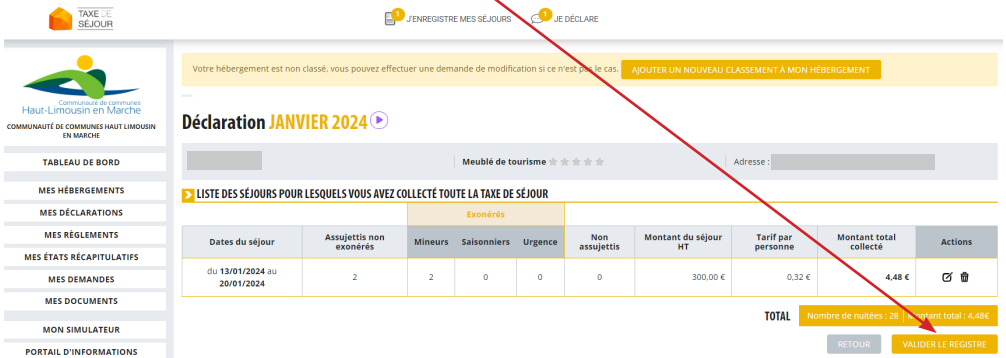
Monthly declarations : declare (2/2)

1- I click on the button «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».

How to register a period of closure

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 the closed periods for my establishment.

Frequently asked questions

- *Is the tourist tax compulsory?*

Yes, you are obliged to collect it from your guests and declare it.

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

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

- *I rent out a gîte, but I don't always know how many people are actually going to stay there during the rental period, what should I do?*

It is imperative that you know the exact number of people (adults and children) that are staying in the accommodation in order to calculate the correct amount of tax per person per day. Furthermore, it is essential for insurance purposes.

- *Which digital platforms collect the tourism tax?*

Any online booking service that takes payments online (Airbnb, Book, Abritel...) is obliged to collect the tourism tax at the point of payment and then transfer it to the relevant local authorities. You can verify this arrangement by checking the settings for your advert. Please note Booking.com does not take the *taxe de séjour* payments for professional rental businesses "loueurs professionnel".

- *I am accommodating a student on work placement, do I have to charge him/her the tourist tax?*

Students remain in the school system and must therefore pay the tourist tax if they are adults. Only employees working in the commune on a seasonal contract are exempt from paying the tourist tax.

- *How much do I need to charge for my unusual or unique types of accommodation, such as wooden wagons, tipis etc?*

It depends on the location of the accommodation in question :

- If the accommodation is located in a tourist establishment eg. on a campsite, the rate applied will be the same as the rate applied to that establishment. For example, the tourist tax charged for a luxury cabin located in the grounds of a 4-star campsite corresponds to the rate applied to the campsite.
- For accommodation located on property owned by a private individual, the tourist tax applied will be the rate for non-rated accommodation (3%).

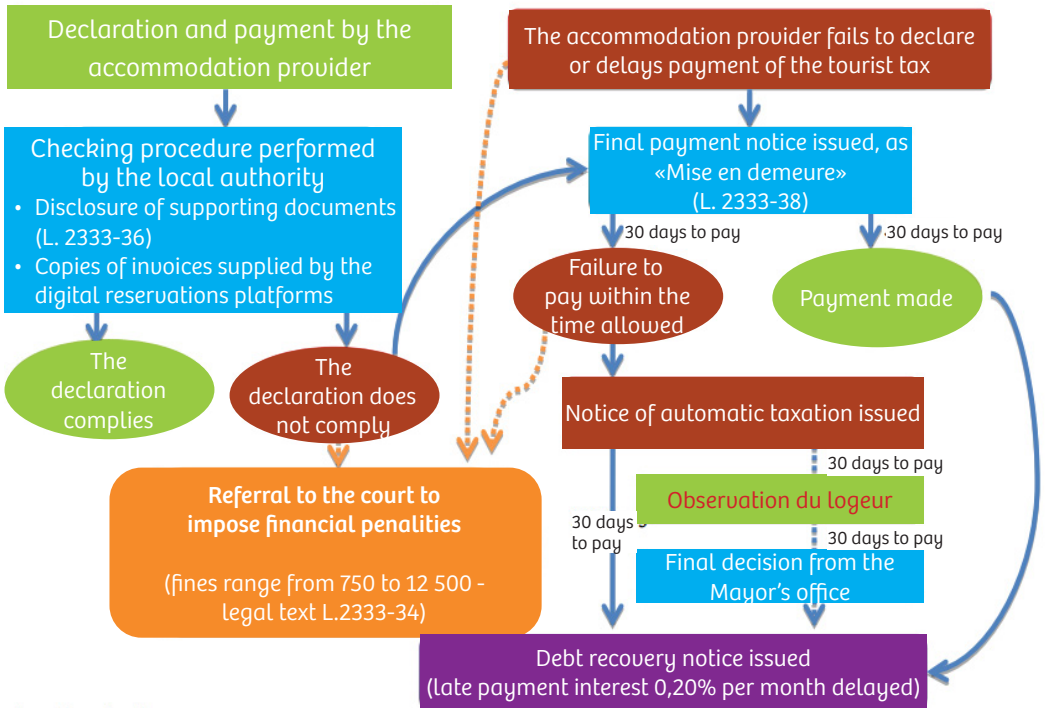
- *I have a camper van/motorhome park, do I need to charge the tourist tax?*

If visitors are required to pay to park there overnight, then the tourist tax must be applied.

Proceedings in the case of non-payment of the tourist tax

If you fail to declare, or if you delay paying the tourist tax, you may be subject to payment penalties.

Procédure de contrôle et de taxation d'office :



All delays in payment will give rise to interest on arrears equal to 0,20% per month delayed and to a class 4 fine.



Articles R. 2333-38 et R. 2333-54 du Code Général des Collectivités Territoriales

Useful tips

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

Please be aware that if you do not declare your accommodation business to the Mairie, it is a legal violation and you are exposing yourself to a class 3 fine.



Articles R324-15, R324-16, R324-1-1 et R324-1-2 du Code du Tourisme

Classifying and obtaining a label for your accommodation

These are voluntary and dissociated approaches.

Classification : there are 5 categories (from 1 to 5 stars) and the classification is valid for a period of 5 years. It reflects the level and quality of the facilities and services provided, according to specific criteria. All types of tourist accommodation, except bed and breakfast, can acquire a classification. The rating is awarded following a visit carried out by an accredited organisation. Having a classification allows you several advantages :

- You will benefit from a tax break and a more favourable limit for your annual turnover
- It will simplify the way you calculate and charge the tourist tax
- You will be able to accept Holiday vouchers by becoming affiliated to the ANCV.

For more information about classification : www.classement.atout-france.fr

Obtaining a label : join a recognised network (Gîtes de France, Clévacances, Accueil Paysan...) to promote your accommodation, giving your property increased visibility and facilitating the process of taking bookings from clients.



The Haut Limousin Tourist office

Your contact person

The Haut Limousin tourist office manages five information offices with a team of five tourism officers or advisors and a manager. It has a management committee composed of local tourism service providers and representatives from local councils.

The two district councils – the Communauté de communes du Haut Limousin and the Communauté de communes de Gartempe-Saint-Pardoux – have appointed the Tourist office to manage, run and collect the tourist tax on their behalf.

For more information, please contact your tourist tax contact person.



Your contact person :

Marlène Forster

☎ 07 56 21 16 76

@ tourismehautlimousin@taxesejour.fr

www.tourisme-hautlimousin.com

