

TOURIST TAX IN SUD CHARENTE



Useful information and
answers to your questions



<https://www.pro-sud-charente-tourisme.fr/>

What is Tourist tax?

Who pays?

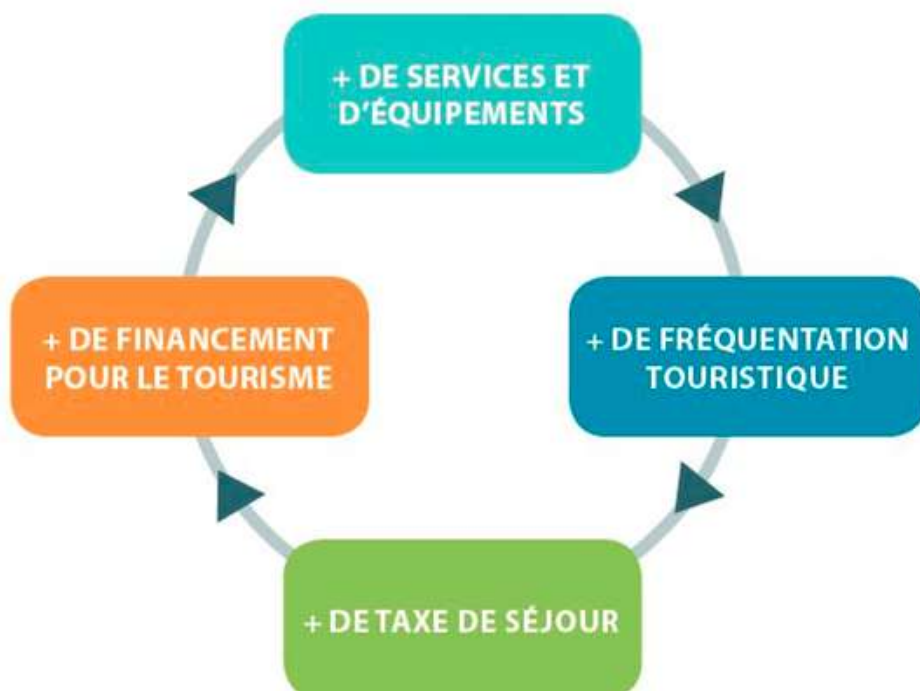
This is a contribution **from visiting tourists**. It is not a tax on tourist accommodation providers.

How does it work?

Tourist tax is collected directly **by accommodation providers** during their client's stay.

Why?

These taxes are ploughed back into local communities to help finance some of **the local expenses and investments related to tourism**.



How it has been used in Sud Charente:

- To create **circular walks** and publish leaflets that are provided for free.



- To create and maintain **Geocaching trails** in Villebois-Lavalette, Barbezieux, Guizengeard, Juignac and Gurat.

- To provide **signposts for accommodation providers.**



And also,

- ➔ To create leaflets about **the slate quarries in Touvérac and Guizengeard**
- ➔ To maintain and equip **the Poltrot outdoor leisure park**
- ➔ **Promotion of the Sud Charente destination** and support for projects in **favour of the local tourist economy**



The area where the Tourist tax is applied

From 1 January 2012 **the Communauté de Communes 4B Sud Charente and Lavalette Tude Dronne** have applied Tourist tax to **the whole Sud Charente region** after discussion and in line with articles L. 2333-26 and L. 5211-21 of the general code for local authorities (CGCT).



All tourist accommodation is included.

Article R. 2333-44 of the general code for local authorities specifies the types of accommodation concerned:

- Tourist hotels
- Holiday homes
 - Holiday lets
- Holiday villages
 - B&Bs
- Pitches on camper van sites
- Campsites, caravan sites and any other outdoor accommodation site
 - Pitches on camper van sites
 - Marinas



Classified accommodation, campsite and bed and breakfast	Rate Per night and per pers.
Luxury hôtels	3,20€
5-star : hôtel, furnished tourist accommodation (gîte), tourist residence	2,30€
4-star : hôtel, furnished tourist accommodation (gîte), tourist residence	1,80€
3-star : hôtel, furnished tourist accommodation (gîte), tourist residence	1,10€
2-star : hôtel, furnished tourist accommodation (gîte), tourist residence + 5- and 4- star holiday villages	0,70€
1-star : hôtel, furnished tourist accommodation (gîte), tourist residence + 1-, 2- and 3- star holiday villages + bed and breakfast + hostels	0,60€
3-, 4- and 5- star campsites and caravan sites and any other outdoor accommodation site with similar characteristics, pitches in camper van sites and tourist car parc for 24-hours	0,50€
1-, 2- star and non-classified campsites and caravan sites and any other outdoor accommodation site with similar characteristics	0,20€

Unclassified accommodation or those awaiting classification (excluding outdoor)

Tax is applied at a rate **of 5% of the per person per night price** to a maximum of € 3,20 per adult per night.

Tourist tax calculation:

1. $5\% \times (\text{total price per night} / \text{total number of people})$
2. If the rate exceeds the 3,20€ ceiling, I keep the 3,20€ rate
3. Multiply by the total number of adults and nights

How to collect the tax

Exemptions from tourist tax

The following are exempt from tourist tax:

- **Minors** (under the age of 18)
- Those holding a **seasonal employment contract** in the area
- Those making use of **emergency or temporary accommodation**
- Those occupying accommodation with rent **lower than €1**



When tourist tax receipts need to be submitted

Accommodation providers are solely responsible for **submitting tourist tax receipts between 1 and 15 December**.

Tourist tax collected **between 1 December of the previous year and 30 November** of the present year is therefore payable.

What's changing in 2021

The 3D Ouest online declaration platform

For 2021, the Sud Charente local authorities have acquired **an online declaration platform for Sud Charente** to facilitate the collection of Tourist tax.

Example of the interface:

The screenshot shows a web interface for managing tourist tax declarations. The main title is 'Liste des dernières déclarations au réel'. There are two tabs: 'EN COURS' (selected) and 'DÉCLARATIONS VALIDÉES'. A search bar is present with the text 'Rechercher'. A button 'VALIDER LES DÉCLARATIONS SÉLECTIONNÉES' is located at the top right. Below is a table with columns: 'Mois', 'Hébergement', 'Nb nuitées', 'Montant', and 'Action'. The table contains 7 rows of data for the year 2019. The 'Action' column contains buttons: 'SAISIR' (orange) for rows 1-3, and 'CONTINUER' (blue) and 'VALIDER' (green) for rows 4-7. A checkbox is present in the 'Action' column for each row. At the bottom of the table, it says 'Affichage de l'élément 1 à 7 sur 7 éléments' and 'Premier < 1 > Dernier'. To the right of the table is a sidebar titled 'Registre du logeur et déclaration de la taxe de séjour' with four buttons: 'Je n'ai pas loué', 'Saisie manuelle du registre', 'Location via tiers collecteur', and 'Importer le registre fichier .CSV'.

Mois	Hébergement	Nb nuitées	Montant	Action
07/2019	Meublé du camping 22730 TREGASTEL			SAISIR
06/2019	Meublé du camping 22730 TREGASTEL			SAISIR
05/2019	Meublé du camping 22730 TREGASTEL			SAISIR
04/2019	Meublé du camping 22730 TREGASTEL	0	0.00€	CONTINUER VALIDER
03/2019	Meublé du camping 22730 TREGASTEL	0	0.00€	CONTINUER VALIDER
02/2019	Meublé du camping 22730 TREGASTEL	0	0.00€	CONTINUER VALIDER
01/2019	Meublé du camping 22730 TREGASTEL	2	4.96€	CONTINUER VALIDER

This platform is your tourist tax declaration record.

You complete it throughout the year indicating:

- The stays made in your accommodation
- Times when you are closed
- Times when it is rented out by a third party (agency, booking site (AirBnB, Booking, etc.))

Operation of the tourist tax

Accessing your personal area

A **username and password** will be sent to you via email. These will enable you to access **your personal area**.

You can access it via any device with access to the internet.

Not received anything? **Contact your tourism office.**

What to do during the year

During each month:

Enter the stays made in your accommodation as you go along. Use the platform to calculate the amount of tax due from each tourist.

At the end of the month:

When all the stays have been entered, **click 'valider' to confirm.**

During the collection window:

Before the collection window, **check you have confirmed your entries for each month of the year** on the platform.

The online declaration platform will tell you how much you owe.

Submit your tourist tax either:

- **by secure online payment from your personal area**
- **by sending a cheque and/or cash to the treasury in Barbezieux**

Trésorerie de Barbezieux
9 Boulevard Chanzy
16300 Barbezieux-Saint-Hilaire

Direct rental and rental via a third party

I rent directly as well as through a booking site, what should I do?

If your accommodation can be rented via **an online booking site (AirBnB, Gîtes de France etc...)** and you also **take direct bookings**, you must proceed as follows:

1. Enter the period of the year when your accommodation is let via the online sales site on the “location via tiers collecteur” page. Specify which online booking site you use. That is all you need to do. You don't need to enter the various stays sold via the website.

Example: Gîte La Tourterelle - Rented out via a third party from 1 April to 30 September 2021 - Booking site: AirBnB

You confirm this entry by clicking 'valider' and then click 'continuer'.

2. Enter month by month the stays you have sold directly via the ‘saisie manuelle’ page.

These stays may overlap with a third-party rental period that covers several months.

Example: Gîte La Tourterelle is identified as being rented out by a third party from April to September.

In this same period, you add three stays that were sold directly in May using the manual entry (‘saisie manuelle’) page.

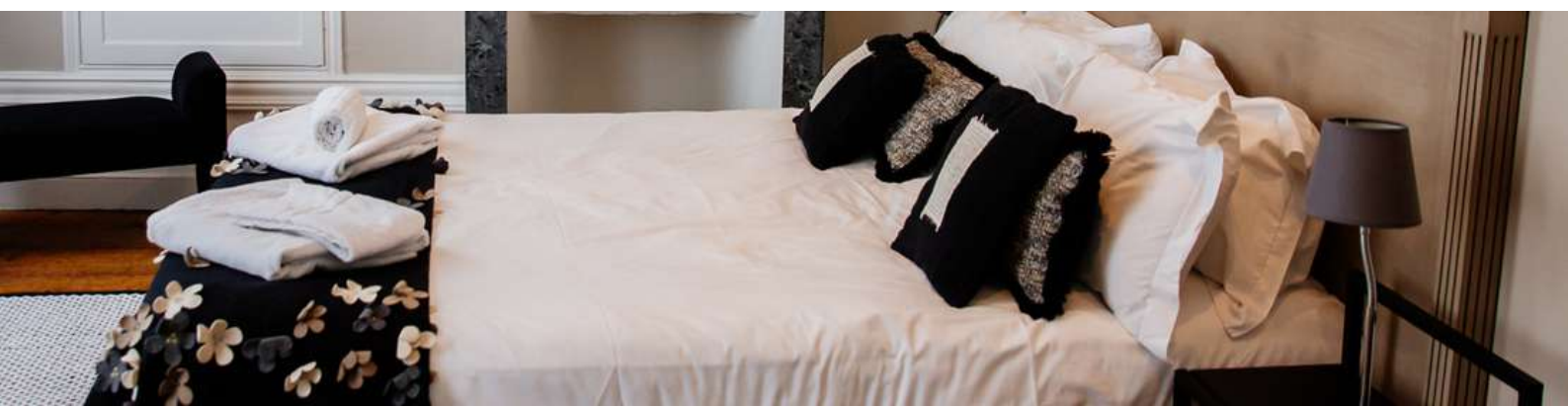
Your obligations as an accommodation provider

- **You must display the current tourist tax rates in your accommodation.** They must also be shown on your invoices.
- You must collect the tourist tax **before your clients' departure** and do so throughout the year.
- You must submit the tourist tax without being asked for it **during the collection window specified by your local authority.**

What happens if I don't follow these rules?

Articles R.2333-58 and R.2333-68 of the CGCT provides for criminal penalties and classifies various violations with reference to a schedule of fines. The fines applicable to tourist tax infringements can range from a level 5 contravention and a fine of €150 - €1,500 and up to €3,000 for repeat offences, as provided for by article 131-13 of the Penal Code. Tourist tax offences can only be punished by fines, there is no provision for imprisonment. Only officers of the judicial police are authorised to record the offences.

If required, and having used all previous notifications and injunctions, the tax can be claimed from the accommodation providers automatically by the communauté de communes as provided for by Article L.2333-38 of the CGCT.



FAQS

I haven't received an email with codes to access my personal area, what should I do?

Contact the **Sud Charente Tourist Office** which will then send you a link by email so you can create your personal area.

I don't have internet access at home, how can I declare my tourist tax on the platform?

Contact your tourist tax officer at the tourist office. We will work together to find the best solution to enable you to use the online declaration platform.

My accommodation is only let through a third-party platform (AirBnB, Booking, etc.). Do I need to declare anything on this platform?

Yes, you need to select **"location via tiers collecteur"** on the online declaration platform.

I am a hotelier and my bookings are managed by business software. Do I have to copy everything into the platform ?

No, you will be able to import your data file **directly from your business software**. Contact your tourist tax officer for the technical details of how to do this.

I am a professional accommodation provider, will the booking sites like AirBnB collect tourist tax on my behalf?

Since 2019 third-party payment platforms such as Gîtes de France, AirBnB, Abritel, Booking, etc. have been obliged to collect tourist tax **for non-professional accommodation providers**.

If you are a professional, ask your bookings site if they collect tax on your behalf or not. If they don't, **it is your responsibility to collect and submit tourist tax.**

**YOUR TOURIST TAX OFFICER AT THE
TOURIST OFFICE**

BAYLET Noémie - 05 45 98 57 18

RENAY Claire - 05 45 64 71 58

At any time, contact us :

taxedesejour@sudcharentetourisme.fr



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