

# TOURIST TAX

*Practical guide for  
Tourist accommodation providers*

EDITION 2019



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## History

The municipality of Les Belleville established a tourist tax in 1987 to be paid by the holidaymaker and to be collected by the hosts. The proceeds of the tourist tax are exclusively used to increase tourism in the territory. The municipal council determines the current tariffs and modalities via resolution.



## Definition

The tourist tax is

- Paid by the holidaymaker in addition to the price for the accommodation ;
- Collected by all types of hosts at the time of payment irrespective of the rental period ;
- Notified to the municipality of Les Belleville by the accommodation provider.



## Individuals subject to tourist tax

The tourist tax applies to individuals who are neither residents of the municipality nor own any residence there since they are not liable to the housing/residence-tax (Art. L. 2333-29 of the CGCT).

Individuals are subject to the tourist tax once they have undertaken their holiday in a commercial accommodation.

## Tax-exempted individuals

- minors ;
- Seasonal workers employed in the municipality of Les Belleville ;
- Individuals benefiting from an emergency accommodation or a temporary relocation.

## Accommodation provider's obligations

- Declare your rental accommodation to the municipality (CERFA 14004\*03) ;
- Display the tourist tax tariffs in your accommodation ;
- Display the tourist tax rate on your client's invoice ;
- Collect the tourist tax from your clients ;
- Keep a register for each accommodation (recap of rentals) ;
- Pay the collected sum to the municipality.

The municipality can set up an automatic/arbitrary taxation in case of a failure to comply with these obligations.

### When shall I declare?

The declarations and payments have to be made according to defined periods, depending on the type of hosts :

- For commercial accommodation providers: every month before the 10th of each month following the defined period ;
- For private accommodation providers : before the 31st of May for the winter season and before the 30th of September for the summer season.



### How do I declare ?

As of now declarations have to be made online. This computerized solution will simplify all administrative processes at the municipality of Les Belleville.

You need to contact the "taxe de séjour" service and to communicate your email address beforehand in order to obtain your username and your password to access your account.



### Sanctions

**In case of a failure to declare, non-payment or delayed payment of the collected tax, the municipality of Les Belleville will proceed with the verification of the declarations made by the accommodation providers, and ask for related accounting documents.**

**In the absence of an amicable agreement, an automatic/arbitrary taxation will be set up on the basis of an estimated occupancy rate of 100%.**



# TARIFFS

valid from 1 January 2019

## For star-rated (classified) accommodations

Type of accommodation	Municipal share (per night and person)	Additional departmental tax	Total amount
	Adults ↓	Adults ↓	Adults ↓
Palaces	4,00 €	0,40 €	4,40 €
5* hotel and tourist residences, furnished with tourism 5*	3,00 €	0,30 €	3,30 €
Hotels and residences 4*, furnished with tourism	2,30 €	0,23 €	2,53 €
Hotels and residences 3*, furnished with tourism	1,50 €	0,15 €	1,65 €
Hotels and residences 2*, furnished 2* tourism, holiday villages 4 and 5*	0,90 €	0,09 €	0,99 €
Hotels and residences 1*, furnished 1* tourism, holiday villages 1, 2 and 3*, bed and breakfast	0,80 €	0,08 €	0,88 €
3, 4, 5 and 5-star campgrounds and snowmobiles, and other outdoor accommodations with equivalent features, campsites and tourist parking lots per 24-hour period	0,60 €	0,06 €	0,66 €
1 and 2-star campgrounds and winter caravans and any other outdoor accommodation grounds of equivalent characteristics	0,20 €	0,02 €	0,22 €

## For accommodations without ministerial star-rating or with star-rating in progress

5% of the price/person per night, excluding additional taxes, up to a maximum of the higher of the highest tariff adopted by the collectivity or the applicable tariff limit for 4-stars-hotels.

Do you have any questions?  
Do you need advice ?

The "taxe de séjour" service is  
at your disposal for additional information

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