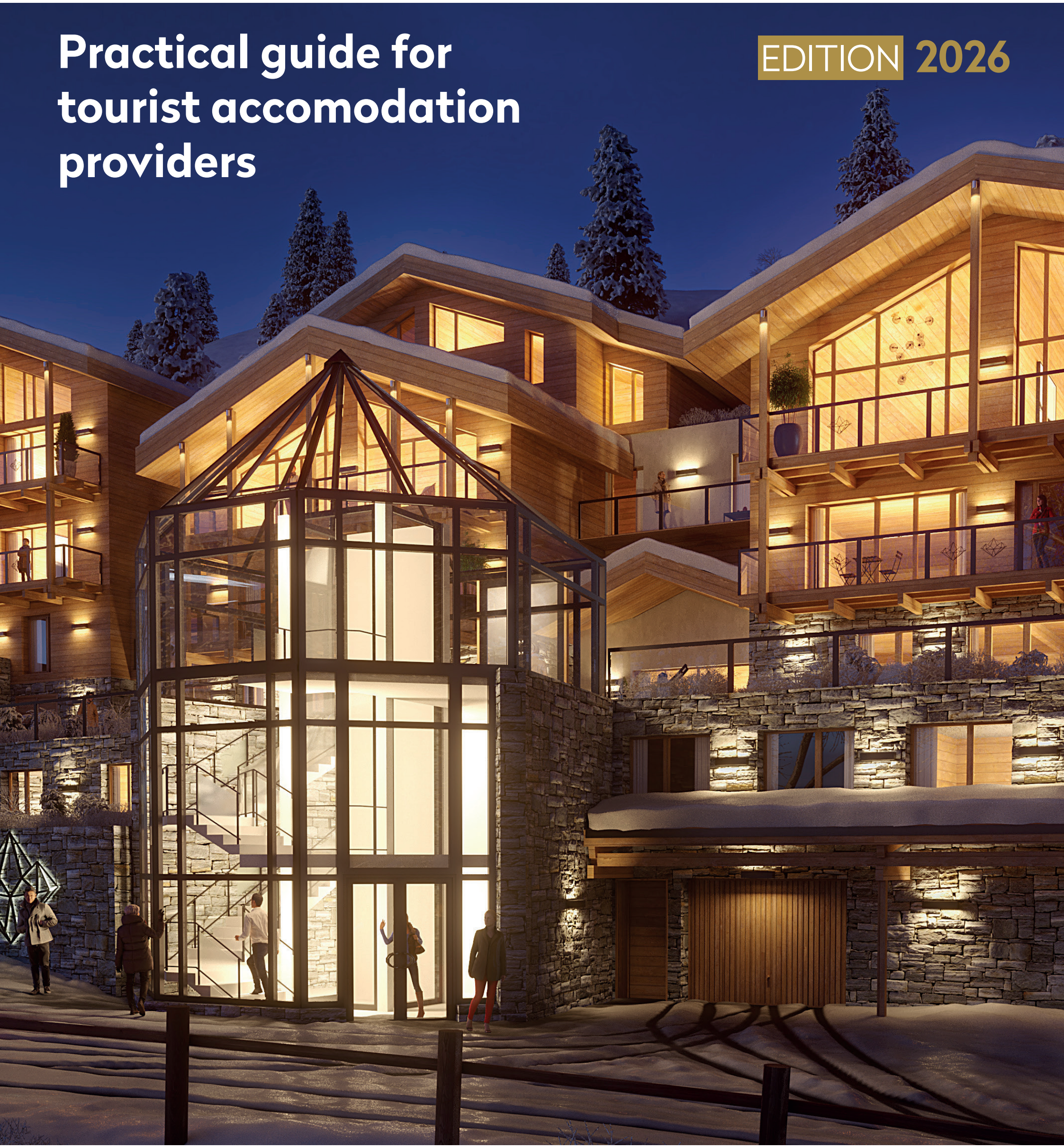
TOURIST TAX



Les Belleville
UNE COMMUNE • TROIS STATIONS
SAINT-MARTIN - LES MENUIRES - VAL THORENS

COMMUNE LES BELLEVILLE

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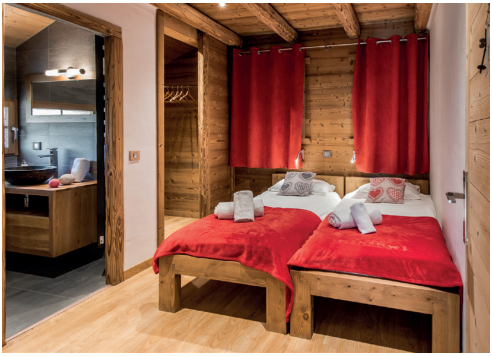
History

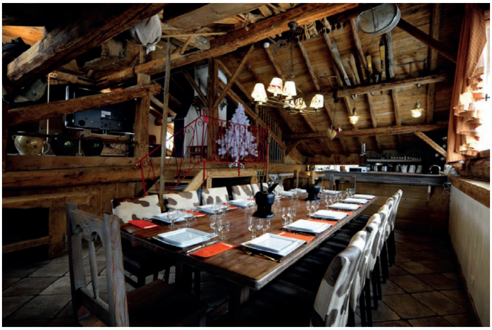
In 1987 the Les Belleville municipality introduced a local tourist tax payable by holidaymakers and collectable by their accommodation providers.
The proceeds of this tax are to be used exclusively to improve tourist development in the territory.
The Town council fixes the applicable tariffs by by-law.



Definition

The tourist tax is :

- Paid by the holidaymaker in addition to his rental accommodation
- Collected by all types of accommodation providers at the time of payment, irrespective of the rental period
- Declared to the Les Belleville Town Hall by the accommodation provider.



Taxable individuals

The tourist tax applies to all individuals who are neither local residents nor property owners, as these people are subject to the local residence tax (Art. L. 2333-29 of the CGCT).
To be liable for the tourist tax, these individuals should have effectuated their stay in rented/commercial accommodation.

Tax exempted individuals

- Under 18 year olds
- Seasonal workers employed within the Les Belleville municipality
- Individuals lodged in emergency accommodation or a temporary relocation

Accomodation provider's obligations

- Declare the rental accommodation at the Town Hall (CERFA 14004*04)
- Display the tourist tax tariffs in the accommodation
- State the tourist tax amount on the client's bill
- Collect the tourist tax from the clients
- Keep a register for each rental accommodation (a summary of the rentals)
- Pay the collected sum to the Town Hall.

If these obligations are not met, the Town Hall has the right to apply a fixed tax.

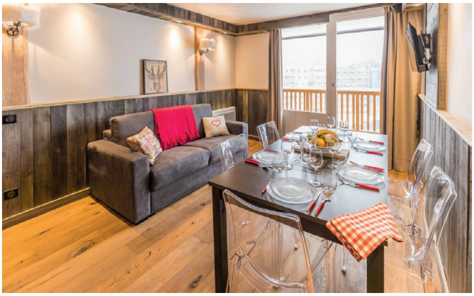
When should I declare the tourist taxe ?

The declarations and payments must be made according to defined periods, depending on the type of accommodation provider :

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

How do I and pay the tourist taxe ?

All formalities is completed via an internet platform.
This on-line solution simplifies all administrative procedures with the Town Hall.
To use the internet platform, accommodation providers should first contact the « taxe de séjour » service at the Town Hall and communicate to them an email address to which will be sent their username and password.



Sanctions

In the case of failure to comply with obligations.
If the tourist tax is not declared, or unpaid or paid late, the Les Belleville Town Hall will verify all declarations made by the accommodation provider and ask for related accounting documents.
If no amicable solution is found, an estimated assessment procedure will be set up based on a 100 % occupancy rate.

TARIFFS

valid from 1 January 2026

For star-rated (classified) accommodation

Type of accomodation	Municipal share (per night and person) Adults	Additional departmental tax Adults	Total amount Adults
Palaces	4,90 €	0,49 €	5,39 €
Exceptional 5* hotels	3,60 €	0,36 €	3,96 €
4* hotels and residences, 4* furnished accommodation	2,60 €	0,26 €	2,86 €
3* hotels and residences, 3* furnished accommodation	1,70 €	0,17 €	1,87 €
2* hotels and residences, 2* furnished accommodation, 4* and 5* holiday villages	1,00 €	0,10 €	1,10 €
1* hotels and residences, 1* furnished accommodation, 1*, 2* and 3* holiday villages	0,80 €	0,08 €	0,88 €
3, 4 and 5 star camp-sites and winter caravanning sites, and all other outdoor accommodation with similar features, parking places in camping-car sites and tourist parking areas per 24-hour period	0,60 €	0,06 €	0,66 €
1 and 2 star camp-sites and winter caravanning sites, and all other outdoor accommodation with similar features	0,20 €	0,02 €	0,22 €

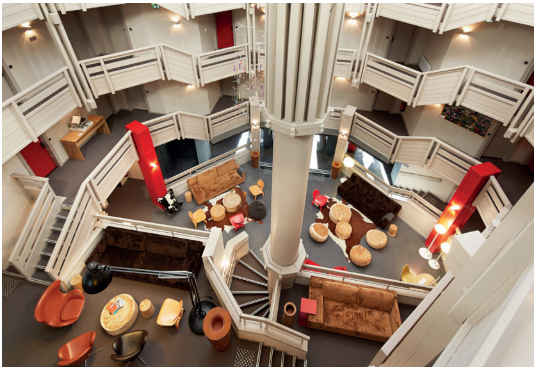
For non-classified accommodation or accommodation which is in the process of being classified

5 % of the price/person/night, excluding any additional taxes, up to the maximum of the highest tariff applied by the Town Hall (currently 4,90 € excluding any additional taxes).

Do you have any questions ?
Do you need any advice ?

Please contact the « taxe de séjour » service at the Les Belleville Town Hall :

recettes@lesbelleville.fr
Laurence Baud : 04 79 00 10 08
Laetitia Bal : 04 79 08 99 73



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