

## HOW MUCH IS THE TOURIST TAX?

The tourist tax is collected from January 1 to December 31, each year. The cost depends on the accommodation category:

Category of accommodation	Cost per person per night
Campsites and caravan sites classified 1* and 2*	0,22 €
Campsites and caravan sites classified 3*, 4*, 5*	0,44 €
Tourist hotels, holiday residences, vacation villages, furnished accommodation and similar accommodations awaiting classification or without classification	0,33 €
1* tourist hotels, holiday residences and furnished accommodation; 1*, 2* and 3* Vacation Villages; Bed and breakfast; areas for camper-vans and parking lots (tax charged per 24 hour-stay).	0,55 €
2* tourist hotels, holiday residences and furnished accommodation, 4* and 5* Vacation Villages	0,66 €
3* tourist hotels, holiday residences and furnished accommodations	0,88 €
Luxury hotels and all other establishments presenting equivalent characteristics of classification; 4* and 5* tourist hotels, holiday residences and furnished accommodation	1,10 €

The price includes both intercommunal tax plus the Département's 10 %.

In the Tourist Industry, there are several different terms used in the classification of accommodation (stars which used to be the prefectural classification, and labels such as épi, clé, soleil ...), so for simplification:  
1 étoile = 1 épi = une clé = un soleil

## OFFICE DE TOURISME AVRANCHES – MONT-SAINT-MICHEL

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# THE TOURIST TAX

guide book

## WHAT IS THE TOURIST TAX?

It has been introduced in France by the law of April 13, 1910 and was updated in 2015.

Tourists pay a levy based on occupancy per night, multiplied by a rate which depends on the type and classification of the establishment.

The Communauté d'agglomération Mont-Saint-Michel - Normandie chose a tax calculated per guest per night, so that only the customers pay the tax, and the accommodation providers just collect it on behalf of the Communauté d'agglomération.

The Département de la Manche decided to implement an additional 10 % tax over and above the tourist tax, applicable from January 1, 2011. Both these taxes are added, collected and have to be transferred together.

## WHAT IS THE PURPOSE OF THE TOURIST TAX?

The revenue generated by the tourist tax is used to promote tourism and consequently stimulate the local economy.

The Communauté d'agglomération is committed to the development of tourism, which it considers essential as an emerging economic sector.



## WHO IS EXEMPTED OF THE TOURIST TAX?

- ◆ People who receive housings benefits
- ◆ Minors under the age of 18
- ◆ Holders of a seasonal work contract, employed by a town council in the Communauté d'agglomération
- ◆ People receiving emergency shelter or a temporary rehousing

## WHO COLLECTS THE TOURIST TAX ?

The tourist tax is collected by all accommodation providers (hotels, bed and breakfast, camping and caravan sites, furnished accommodation...) whether they pay membership to the Tourist Office or not.

Visitors will be informed clearly about the tourist tax, before, during and at the end of their stay:

- ◆ The tax will appear in brochures, web sites, accommodation contracts...,
- ◆ It has to be clearly displayed in the accommodation, so that the customers can see it at any time
- ◆ It has to clearly appear on the bill, distinct from the price for accommodation. The customer will pay for it only before leaving.

### PLEASE NOTE

The tourist tax is not subject to the VAT.

### PLEASE NOTE

As an accommodation provider, you have to declare the establishment you are renting out to the mayor of the town where it is located.

## HOW TO TRANSFER THE TOURIST TAX?

### REGISTRATION

Accommodation providers have to register all data relating to each transaction on a "Proprietor's Register", which will include:

- ◆ Their visitors' arrival and departure dates
- ◆ the number of nights spent by each paying customer
- ◆ the number of nights spent by exempt customer
- ◆ The total nights spent per guest\*
- ◆ The collected amount

*\*The stay includes both the night of the arrival and the night just before the departure.*

You will find a table on the Tourist Office's websites, which can be used as a register page.

Once filled, you will sign and send it to the "Tourist tax Service" for July 20th at the latest, for the first six months, and January 20th of the following calendar year at the latest, for the last six months.

## ONLINE DECLARATION

Each owner may file the tax online. They just have to apply for access online from the Tourist tax Service in the Communauté d'agglomération. They will be sent a login and a password.



The Register of Proprietors will never include any information, on the civil status of people who pay the tourist tax.

### PLEASE NOTE

No specific action is required from the owner for The additional Département Tax. It is just part of the total amount registered and reported.

## WHEN SHOULD ONE PAY THE TOURIST TAX CONTRIBUTIONS?

from 1 July to 15 September in year N  
for the first six months

from January 1 to February 28 in year N + 1  
for the last six months

The total money collected will have to be paid when the Trésor Public sends you the bill.

*Any lack of declaration or submission of an incomplete or false declaration or late payment could incur sanctions, such as late penalty fees and category 4 fine.*

## IN WHOSE INTERESTS IS THE TOURIST TAX CLAIMED?

It is the Communauté d'Agglomération, in charge of tourism promotion, which benefits from it. The entire tourist tax is transferred to the Tourist Office, with the departmental share which is reserved for the Manche Département.

The additional 10 % transferred to the Manche Département by the Communauté d'agglomération is used for the same purpose in the Département.