

Practical guide for the tourist . tax 2023



Office de Tourisme
PERIGORD LIMOUSIN

Types of accommodation concerned

The tourist tax perceived real by all types of accommodation for an offered fee;

- Palaces,
- Tourism hotels,
- Tourism residences,
- Furnished tourism,
- Holiday village,
- Guest rooms,
- Location in motorhome areas and tourist parks parking by 24h increments,
- Camping and caravan sites,
- Collective hostels



The tourist tax is established to the people that do not live in the municipality (article L. 2333-29 of the general code of the local authorities).

Allocation of the tourist tax

The products of this tax is completely used for the tourist development of the territory in accordance to the article L. 2231-14 of the CGCT.

Operation of the renter's registration

The tourist tax is perceived from the 1st of January to the 31st of December.


The tourism service transmits to all the hosts a form called "renter's register". (Art. D2333-50 al.2 of the CGCT)

- Renter's register from January to April
- Renter's register from May to August
- Renter's register from September to December

You must communicate these renter registers filled-in, dated and signed accompanied by your regulation (cheque(s) payable to the "Trésor Public") at the following address :

Office de Tourisme Périgord Limousin
To the attention of Sarah Barraud
8 place Foch 24800 Thiviers

- Before the 31st of May, for the taxes perceived from the 1st of January to the 30th of April,
- Before the 31st of September, for the taxes perceived from the 1st of May to the 31st of August,
- Before the 31st of January, for the taxes perceived from the 1st of September to the 31st December.



➡ The renters register must be returned crossed out with the words "none", even if you haven't rented.

➡ The payment of the tourist tax received by the clients must be collected by the host,

➡ The repayment of the tax has to be done in the name of the host.

➡ If the host has multiple accommodations, he must carry out a regulation by accommodation..

We thank you to please respect the delay to avoid us calling you.

You will find after the rates.

The calculation procedure of the tourist tax are explained in the back of the document "renter's register".

A bill will be sent to you with the details of the sums collected.

Rates of the tourist tax 2022-Community of Communes Périgord Limousin

Rates applicable starting from the 1st of January 2022 by night and by person.

Accommodation categories	Rates (Additional departmental tax of 10% included)
Palaces and all the other establishments presenting equivalent tourist classification characteristics.	1,20€
5 stars tourist hotel, tourism residence 5 stars, furnished tourist accommodation 5 stars and all the other establishments presenting equivalent tourist classification characteristics.	1,20€
4 stars tourist hotel, tourism residence 4 stars, furnished tourist accommodation 4 stars and all the other establishments presenting equivalent tourist classification characteristics.	1,10€
3 stars tourist hotel, tourism residence 3 stars, furnished tourist accommodation 3 stars and all the other establishments presenting equivalent tourist classification characteristics.	0,83€
2 stars tourist hotel, tourism residence 2 stars, furnished tourist accommodation 2 stars and all the other establishments presenting equivalent tourist classification characteristics.	0,66€
1 stars tourist hotel, tourism residence 1 stars, furnished tourist accommodation 1 stars, guest rooms, collective hostels, pitches in the camping-car areas, and tourist parking parks by 24h increments and all the other establishments presenting equivalent tourist classification characteristics.	0,55€
Camping pitches and caravan pitches ranked in 3, 4, 5 stars and all other accommodation pitches in the fresh air with equivalent characteristics.	0,22€
Camping pitches and caravan pitches ranked in 1 and 2 stars and all other accommodation pitches in the fresh air with equivalent characteristics.	0,22€
All accommodations waiting to be ranked or without ranking has the exception of the outdoor accommodation.	5,5% (maximum at 1,20€)

The maximum is fixed at 1, 20€ by the collectivity.

Exemptions

Are exempt of the tourist tax in accordance to the article L. 2333-31 of the CGCT with a justification:

- Minors
- People that have a seasonal employment contract employed with the Community of Communes Périgord Limousin
- The people benefiting of an emergency accommodation or a temporary relocation

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The obligations of the host

- ➡ Declare your tourist accommodation at the town hall :
 - for the furnished tourist accommodation (cerfa n°14004*04)
 - for the guest rooms (cerfa n°13566*03)
- ➡ Display the prices of the tourist tax at the rental location at the customer's sight,
- ➡ Collect the tourist tax: the payments received from the customer's must be cashed in by the host,
- ➡ Show the price of the tourist tax on the bill separately from the price of the rental,
- ➡ Keep a register of the renter by accommodation.
- ➡ Give to the community the amount of the tax collected. The transfer must be done in the name of the host.
- ➡ If the host has multiple accommodations, he must make a payment per accommodation.

Reservation platform

- Starting from the 1st of January 2019, booking platforms are obliged to collect the tourist tax "au réel" if they are payment intermediaries on behalf of non-professional hirers. However, some booking platforms also collect on behalf of professionals.
- Assure yourself that the online reservation platforms to which you adhere is collecting for your accommodation the tourist tax.
- Inform the platforms of online reservations to which you adhere your accommodation category (Furnished tourism, guest rooms, camping, etc...) and of your ranking, if applicable, so they collect the tourist tax at the right price.
- Mention of the renter's register on which reservation platform(s) do you adhere in the square provided for this purpose.

These measures are independent of our will, for all enquiries contact the reservation platform(s) to which you adhere.

Penalties may be applied:

- According to the article R2333-50 of the CGCT: Modified by the decree n°2019-1062 of the 16th of October 2019-art.2 : The professional collection agents that collect the tourist tax and the accomplishment of the formalities corresponding to the conditions planned at the article L. 2333-34 delivers each beneficial collectivity of the products a statement of the sums given during the payment of the tax by the subject people.
- According to the article L2333-43-1, L. 2333-45, L.2333-46, L. 2333-47, all landlords, renters, intermediary or owner aimed at by the article L2333-33 of the CGCT that will not have perceived the tourist tax or that will not have respected the established conditions by the present deliberation will be exposed to a fine or a formal notice from the authorities.

- According to article R2333-58 of the CGCT:
 - Will be punished with a fine provided with a 2nd class violation all landlords, lodgers, hotelkeeper, owner or other intermediary referred to in the first paragraph of the article R. 2333-50 and the first paragraph of article R. 2333-51 that will not have perceived the tourist tax liability or that will not have respected one of the relative prescriptions to the state defined in the second paragraph of article R. 2333-50.
 - Will be punished of the same penalties all people aimed at by article R. 2333-51 that will not have done in the time limit the declaration required from the renter.
 - Will be punished of a fine for 3rd class violation all landlords, lodgers, hotelkeeper, owner or other intermediary referred to in the first paragraph of the article R. 2333-50 and the first paragraph of article R. 2333-51 that will not have, in the time limit, given the declaration planned in the second paragraph of the article R. 2333-53 or that will have established an incomplete or inaccurate declaration.

Furnished tourist accommodation ranking

To obtain a ranking, the renter of the furnished accommodation (or its representative) must do a visit of its furnished accommodation by an organisation of its choice among the ones that are in the list of the organisations accredited by the COFRAC aimed at in the 2nd paragraph of the article L. 324.1 of the Tourism Code. For example, the "Comité Départemental du Tourisme" of the Dordogne and organisations accredited to carry out visits in our department. All the details are on www.classement.atout-france.fr/e-classement-des-meubles-de-tourisme

Advantages of the ranking

- Tax allowance (micro-enterprise scheme)
- A guarantee of quality of your accommodation for your customers.
- Possibility of membership to the National Holiday checks Agency
- Valorisation by the tourist promotion structures of the destination.
- A tourist tax simpler to calculate.

Contact
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