



GENERAL INFORMATION CONCERNING THE MUNICIPAL TOURIST TAX REGULATIONS

December 2017

MUNICIPAL REGULATIONS ON TOURIST TAXES

Conditions of application

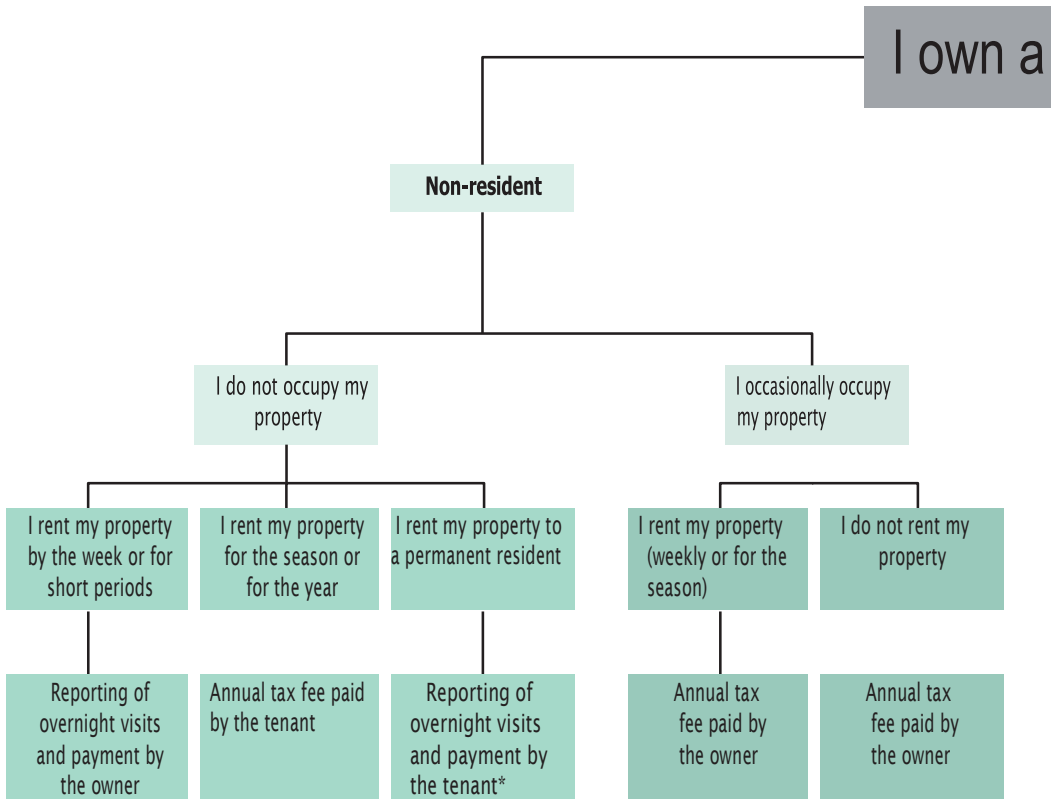
1. INTRODUCTION

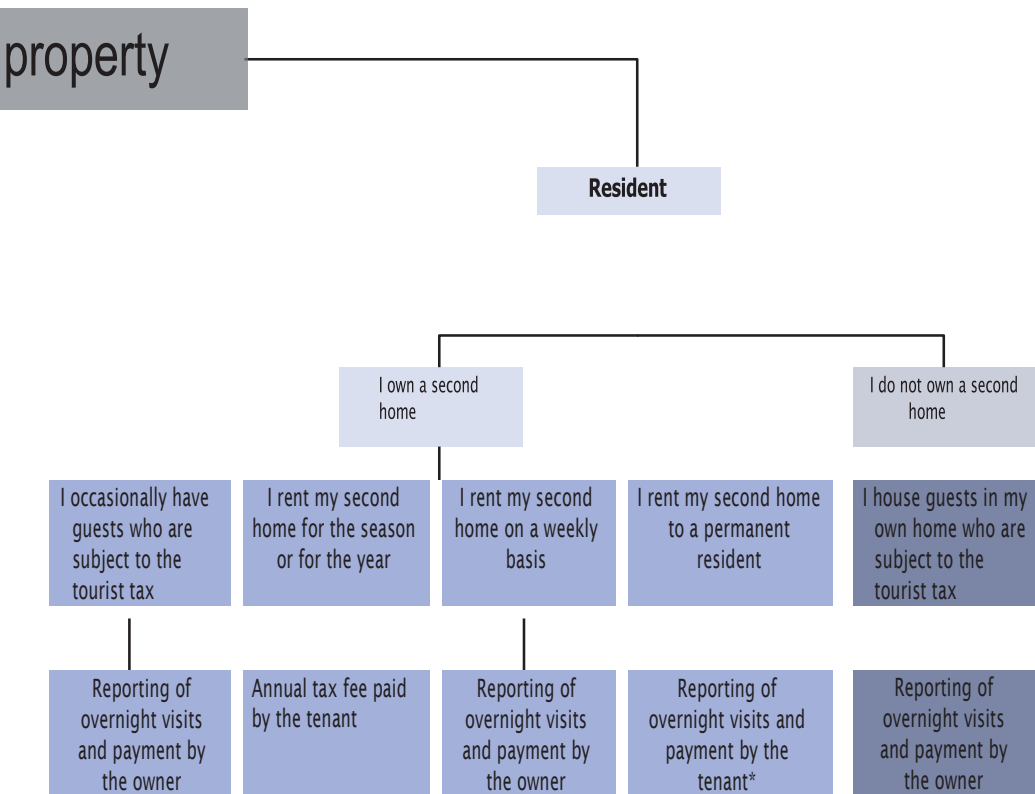
In accordance with the Cantonal Law on Tourism and in an effort to create a more competitive tourist destination for the Val d'Illeiez, the municipalities of Troistorrents-Morgins, Val-d'Illeiez-Champoussin-Les Crosets and Champéry have decided to unify their different tourist tax systems and to form one cohesive plan for regional tourism. This plan established, the villages must now harmonize the financial structure behind the redefined offer (events, information and infrastructure). To this end, the three municipal councils and their assemblies recently validated a new set of tourist tax regulations. These regulations will enter into effect as of January 1st, 2018, once the Valaisan Council of State gives the project its final stamp of approval.

The regulations and explanatory appendices are available for consultation on the municipal websites or at the administrative offices of each commune.

Conscious that these new regulations will involve significant procedural changes, the municipal administrations would like to provide you with a concise explanation of the new situation and its implications.

2. SCHEMATIC DIAGRAM





Remarks:

- * in the event that a tenant welcomes guests who are subject to the tourist tax, it is the tenant's responsibility to declare overnight visits and pay the tourist tax.
- If I rent my home via an estate agency, the agency must collect the tourist tax from the tenants. The agency must declare the visits and pay the tax to the collection agency.
- This schematic diagram is a translation of the regulations accepted by the Municipal Assembly on 06.11.2017 and approved by the Valais State Council on 06.12.2017.
- If I do not fit into one of the categories mentioned above, I must await my taxation in March 2018. I may then write to the taxation committee to contest the invoice or explain my particular case.

3. DISTRIBUTION OF TASKS

a. Municipalities

The municipal administrations are responsible for:

- Maintaining the land registry database for billing purposes, based on the Federal Registry of Buildings and Housing (RegBL).
- Invoicing the tourist tax and ensuring its collection.
- Enacting automatic taxation if the debtor does not provide the necessary information for taxation.
- Collecting data on overnight visits for statistical purposes.
- Requesting housing plans from homeowners and/or visiting properties, if there is cause for litigation or insufficient data for billing.
- Ensuring that tourist tax revenues are used in the interest of taxable persons (local events, creation and operation of tourist, cultural or sports facilities).

b. Owners

Owners subject to taxation

The taxable owner is responsible for:

- Paying the tourist tax in the form of an annual fee.
- The owner of a second home that is destined solely for rental and who never personally occupies the property is not subject to the annual fee, provided that he can present proof thereof (lease, rental contract) to the taxation committee.

Remarks:

- The owner of a secondary residence who pays the tax as an annual fee is entitled to collect, and keep, the nightly tourist tax from any tenants and guests subject to the tax.

Owners not subject to taxation

The non-taxable owner is responsible for:

- Collecting the nightly tourist tax from guests and tenants in his home who are subject to the tax and paying the proceeds to the collection agency.

In both cases :

The owners are required to:

- Stipulate the amount of the tourist tax owed by tenants on rental contracts.
- Provide building plans of their property to the municipal service and authorize a visit of the property, if there is cause for litigation or insufficient data for billing.
- Declare visits and rental statistics to the collection agency no later than May 10th for the winter season and November 10th for the summer season.

c. Renters

Taxable long-term renter

The tenant is responsible for:

- Paying the tourist tax in the form of an annual fee. The tenant is then entitled to collect, and keep, the nightly tourist tax from any guests subject to the tax.
- Declaring any short-term visits to the collection agency. This declaration, for statistical purposes, must be made no later than May 10th for the winter season and November 10th for the summer season.

Non-taxable long-term renter (= a renter who is a resident of the municipality)

The non-taxable tenant is responsible for:

- Declaring any short-term visits to the collection agency for statistical purposes. This declaration must be made no later than May 10th for the winter season and November 10th for the summer season.
- Paying the tourist tax for any taxable visits.

Seasonal renters

The taxable seasonal renter is responsible for:

- Payment of the tourist tax as an annual fee. The renter is then entitled to collect, and keep, the nightly tourist tax from any guests subject to the tax.
- Declaring any short-term visits to the collection agency for statistical purposes. This declaration must be made no later than May 10th for the winter season and November 10th for the summer season.

Weekly renters

The weekly renter is responsible for:

- Paying the nightly tourist tax, depending on the circumstances, to :
 - the taxable property owner (only upon request)
 - the non-taxable property owner
 - the estate agency

d. Estate Agencies

Long-term rentals (year or season)

The estate agencies are responsible for :

- Transmitting the tenants' contact information to the collection agency (for billing purposes), specifying which accommodation the tenant is occupying.

Short-term rentals

The estate agencies are responsible for:

- Collecting the nightly tourist tax from the tenants and paying it to any owner who has paid the annual tax fee (or to the collection agency if the owner does not pay an annual fee).
- Declare overnight visits to the collection agency for statistical purposes. This declaration must be made no later than May 10th for the winter season and November 10th for the summer season.

In both cases:

The estate agencies are required to:

- Stipulate the amount of the tourist tax owed by tenants on rental contracts.

e. **Région Dents du Midi**

Concerning the allocation of the tourist tax, Région Dents du Midi SA's mission is to:

- Provide information and hospitality services for guests to the valley.
- Ensure the development of tourism throughout the valley.
- Set up and manage a website and an online marketplace (accommodations, products and services).
- Encourage the continuous improvement of the quality of services offered to guests.
- Guarantee an attractive activities and events calendar as well as the organization of major events.

Terminology

Taxable persons: persons visiting a municipality in which they are not a resident.

Collection agency: the municipal administration for the region in which the property is situated.

Non-taxable persons are:

- Property owners who have permanent residence in the municipality.
- Persons visiting the residence of a family member not subject to the payment of the tourist tax (family member means the owner's immediate family from grandparents on, including spouses)
- Tenants who are residents of the municipality.
- Seasonal workers employed in the municipality of residence.

4. COLLECTION PROCEDURE (provisional)

December 2017	Creation of an inter-municipal commission on 'taxes and ethics'
January 1st, 2018	Entry into force of the new Tourist Tax Regulations
Early March	Individual taxations will be sent to taxable persons, with: <ul style="list-style-type: none">• the method of calculation of the tax• the means for appeal• the appeal deadline
End of March	Meeting of the inter-municipal commission for treatment of, and formal decision on, appeals received before the deadline.
Mid-April	Invoicing
Mid-May	Payment deadline

5. MULTIPASS

The MULTI PASS advantage card, the Portes du Soleil's flagship summer product, will be delivered free of charge to all of the destination's tourist tax taxpayers (www.ski-and-bike.ch/multipass).

1. Accommodations professionals (excluding agencies)

Responsibilities:

- Accommodations professionals are responsible for distributing the MULTI PASS to their guests.
- Accommodations professionals are responsible for getting their MULTI PASS back when the guests leave.

For the taxable person:

- The beneficiary receives the MULTI PASS on the day of arrival and must return it on the day of departure.
- The beneficiary may freely use the MULTI PASS for the duration of the visit.

Procedure:

- May 2018: each of the Vallée d'Illeiez accommodations professionals will receive a number of MULTI PASS SEASON cards according to the accommodation capacity.
- June 2018: MULTI PASS distribution.

2. Estate agencies

Responsibilities:

- Estate agencies are responsible for ensuring that their property owners receive the MULTI PASS SEASON cards to which they are entitled.
- Estate agencies are responsible for delivering the MULTI PASS SEASON cards to their clients.

For the taxable person:

- The beneficiary receives the MULTI PASS on the day of arrival and must return it on the day of departure.
- The beneficiary may freely use the MULTI PASS for the duration of the visit.

Procedure:

- March 2018: With the annual tax fee invoice, each second-home owner will receive a voucher for a number of MULTI PASS SEASON cards. The number of cards depends on the property's accommodation capacity.
- May 2018: on verification of payment of the annual tax fee, the owner may go to the tourist office of his municipality to exchange the voucher for the MULTI PASS SEASON cards.
- June 2018: distribution of MULTI PASS cards to customers by estate agencies in charge of rentals.

3. Second-home owners

Responsibilities:

- Payment of the annual tourist tax fee.
- Distribution of the MULTI PASS to their guests, if the owner rents the property *.

* If the rental is contracted through an estate agency, please refer to point 2

For the taxable owner:

- The payment of the annual tourist tax fee entitles the owner to a certain number of MULTI PASS SEASON cards.
- The owner may freely enjoy the MULTI PASS advantages for the duration of the MULTI PASS summer season.

Procedure:

- March 2018: With the annual tax fee invoice, each second-home owner will receive a voucher for a number of MULTI PASS SEASON cards. The number of cards depends on the property's accommodation capacity.
- May 2018: on verification of payment of the annual tax fee, the owner may go to the tourist office of his municipality to exchange his voucher for the MULTI PASS SEASON cards.
- June 2018: use of the MULTI PASS SEASON cards begins.

4. Residents who own a second-home available for rent in the municipality

Responsibilities:

- Payment of the annual tax fee -> long term
- Payment of tourist tax per night -> short stay
- The owner is responsible for distributing the MULTI PASS SEASON cards to tenants.
- The owner must go to the local tourist office of his town before the guests arrive, pay the tourist tax and return the MULTI PASS SEASON cards after the visit.

For the taxable person:

- The beneficiary is entitled to a MULTI PASS upon arrival and must return it on the day of departure.
- The beneficiary may freely use the MULTI PASS for the duration of the visit.

Procedure:

- From June 2018: owners residing in the municipality who also own a second home for rental are responsible for the distribution of the MULTI PASS SEASON card(s) to their guests.

6. CONTACTS

For all comments and questions, please contact the "Commission intercommunale pour les taxes touristiques" (the Inter-municipal Commission on Tourist Taxes) via the municipal administrations of Troistorrents, Val d'Illeiez or Champéry.

Administration communale de Troistorrents
Commission intercommunale pour les taxes
touristiques
Place du Village 26 - CP 65
1872 Troistorrents

Administration communale de Val-d'Illeiez
Commission intercommunale pour les taxes
touristiques
Rte des Crosets 2
1873 Val-d'Illeiez

Administration communale de Champéry
Commission intercommunale pour les taxes
touristiques
Rue du Village 46 - CP 54
1874 Champéry

