



MUNICIPALITIES OF  
TROISTORRENTS, VAL-D'ILLIEZ ET CHAMPERY

**REGIONAL REGULATIONS ON  
TOURIST TAXES (TS)**

**Project for consultation**

(Translation from French)\*

Municipality of .....

July 2017

\* This document is an English translation, provided for convenience only. If there is an inconsistency between any of the provisions of this English language version and the original version, the provisions of the French language version shall prevail

The Municipal Assembly of .....,

With regard to articles 75 and 78 paragraphs 3 & 79, numbers 2 & 3 of the Cantonal Constitution;

with regard to articles 2, 17, 146 & 147 of the Law on Communes (Municipalities) dated February 5<sup>th</sup>, 2004;

with regard to the Law on Tourism dated February 9<sup>th</sup>, 1996;

with regard to the statute concerning the Law on Tourism dated December 10<sup>th</sup>, 2014;

with regard to the general guidelines concerning tourism in the region, established by the local authorities and other active participants in local tourism;

and with regard to the proposal made by the Municipal Council, decides:

## **CHAPTER 1 : GENERAL PROVISIONS**

### **Art. 1 Principles and affectations**

1 The Municipality of ..... collects a Tourist Tax (TS).

2 The revenue from the Tourist Tax is used exclusively in the interest of the taxable persons and, in particular, contributes to the financing of (e.g.):

- a) the operation of tourist information and reservations services;
- b) local events and activities ;
- c) the creation and operation of tourist, cultural or sporting infrastructures.

3 The Tax may not be used for tourism promotion (marketing) nor for financing ordinary tasks of the Municipality.

### **Art. 2 Aim**

The Tourist Tax is intended to finance, promote and develop quality tourism and to enhance our guests' experience.

### **Art. 3 Taxable persons**

1 Any person who spends the night within the territory of the Municipality of ..... without having permanent residence here is subject to the Tourist Tax.

2 A person who hosts or houses taxable persons is responsible for collecting the Tourist Tax from the latter and for paying it to the official entity; failing this, the host is personally liable for payment.

### **Art. 4 Exemptions**

The following persons are exempted from the Tourist Tax :

- a) anyone having permanent residence within the Municipality of .....
- b) anyone staying in the home of a family member who is not subject to the Tourist Tax (the term family member refers to the immediate family, from grandparents to grandchildren, including spouses) ;

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- c) children under 6 years of age;
- d) students, apprentices and any other students who are enrolled in an official school programme which is recognized or funded by the Canton of Valais during the school period ;
- e) patients and pensioners of hospitals, retirement homes or assisted living facilities recognized by the Canton of Valais ;
- f) anyone who is part of the army or civil service, firemen or members of other official services while they are here for official business;
- g) anyone participating in a 'Jeunesse & Sport' athletic activity which is recognized and sponsored by the Canton of Valais.

## **Art. 5 Payment and collection**

- 1 The Tourist Tax is charged per overnight stay.
- 2 The taxable owner and/or user of the holiday accommodation (e.g. a long-term tenant) who occupy the dwelling themselves shall pay the tax in the form of a fixed-rate annual fee.
- 3 Vacation lodgings rented commercially are not subject to the fixed-rate annual fee system.
- 4 All overnight stays subject to the Tourist Tax are included in the fixed-rate annual fee, including rentals to third parties.
- 5 If the owner of a secondary residence rents his or her property periodically, either privately or through a professional rental structure, the owner may collect, and keep, the nightly Tourist Tax. In this event, however, the owner is still required to declare overnight stays to the competent authority for statistical purposes.

## **Art. 6 Amount**

The Tourist Tax is charged per person per night and is fixed according to the following categories of lodgings :

<b>Category of lodgings</b>	<b>Amount per person per night</b>
<p><b>a) Hotels, pensions, vacation lodgings, guest rooms, campgrounds camping-cars, youth camps, group lodgings, all lodgings other than secondary residences</b></p>	<p><b>CHF 3.-</b></p>
<p><b>b) Mountain huts and refuges</b></p>	<p><b>CHF 2.-</b></p>

## **Art. 7 Reductions**

The Tourist Tax is reduced by half for children ages 6 to 17 years old.

## **Art. 8 Annual fixed-rate fee for second residences**

- 1 The fixed-rate annual fee is determined individually for each property, according to its habitable surface area.

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2 The fee (based on a calculation of the nightly Tourist Tax for an average occupation of 60 nights per year) will be **CHF 10.- per m<sup>2</sup> per year** for surfaces up to 20m<sup>2</sup>. From 20m<sup>2</sup> to 220m<sup>2</sup>, the tax will decrease proportionally from CHF 10.- to CHF 8.- per m<sup>2</sup> per year. For properties 220m<sup>2</sup> and larger, the tax will be a flat-rate fee of CHF 1'760.- per year.

3 The habitable surface is defined by the municipality, based on the information listed in the Federal Register of Buildings and Housing (RegBL). In case of a dispute or insufficient information, the owner must provide a plan of the property and allow for a visit of the premises by the municipal representative.

4 The term 'habitable surface' refers to the sum of all floor surfaces enclosed and/or covered (including the surface which is covered by interior walls) which are inhabitable or which serve as a professional space or which can be used for the purpose of habitation or professional use.

The calculation of habitable surface does not include independent rooms or spaces which are not habitable, such as attics, open balconies or terraces, storage spaces in the basement or under the eaves.

The Gross Surface Area of the lodgings will be taken into account.

If the habitable surface cannot be determined exactly, it may be estimated (length x width of the lodgings).

## **CHAPITRE 2 : FINAL PROVISIONS**

### **Art. 9 Tax collection agency**

The collection of the Tourist Tax (TS) shall be carried out by the municipality, who may delegate this task to a third party. In this case, the provisions laid out in Article 14 of the Law on Tourism concerning supervision shall apply.

### **Art. 10 Collection**

1 The taxable period shall correspond to the calendar year.

2 The fixed-rate fee shall be invoiced annually.

### **Art. 11 Payments**

1 The taxes due must be paid at the same time as the overnight stays are reported or 30 days following receipt of the annual tax invoice.

2 The transmission of the dates of overnight stays (reservations confirmation or other documents) must be made, at the latest, by May 10<sup>th</sup> for the winter season and by November 10<sup>th</sup> for the summer season.

3 In case of non-payment within the allotted period, additional fees will accrue in addition to the outstanding amount, including reminder fees, collection fees, debt enforcement fees and interest on arrears.

### **Art. 12 Automatic taxation**

1 In the event that the property owner does not communicate the elements necessary for taxation or fails to remit the amount of the tax in due time, and does not respond to any of the Municipality's summons, the Municipality may impose an automatic (ex officio) taxation. This taxation amounts to an enforceable judgment as defined by section 80 of the Federal Act on Debt and Bankruptcy

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Proceedings.

2 An automatic taxation should reflect as closely as possible the situation of the debtor taxed ex officio.

**Art. 13 Referral**

The provisions of the Cantonal Tourism Act dated February 9<sup>th</sup>, 1996 and the Ordinance on Tourism Act dated December 10<sup>th</sup>, 2014 shall apply in addition to these regulations.

**Art. 14 Modification**

These regulations can only be amended with the ratification of the Municipal Assemblies of the three Val d'Illeiez municipalities and the prior consultation of the stakeholders.

**Art. 15 Entry into force**

1 The entry into force of these regulations may be fixed only after ratification by the legislative assemblies of the three Val d'Illeiez Municipalities and approval by the Conseil d'Etat.

2 The Municipal Council fixes the date of entry into force of these regulations on the 01.01.

Approved by the Municipal Council on the...

Adopted by the Municipal Assembly on the....

Approved by the Conseil d'Etat on the.....

Commune of ..... :

President :

Secretary :