



METHOD OF CALCULATION

(Translation from French*)

In order to calculate the appropriate amount for the fixed-rate annual Tourist Tax, the intra-municipal taxation commission has relied on a number of published statistics and figures. The rationale for the calculation method is presented below.

1. Method of calculation

The Tourist Tax per night is fixed at CHF 3.00 (adult) and CHF 1.50 (child). This is the basis used for calculating the fixed-rate annual fee. This fixed-rate fee is calculated according to the number of m² of the dwelling, multiplied by a tax on a scale between CHF 10.00 and CHF 8.00.

A degressive formula $y = 10 - (x-20) / 100$ has been used to take into account extreme cases where y is equal to the tax per m² in francs and x is equal to the size of the property in m².

2. Fixed-rate tax – occupation of the property

The average secondary residence occupancy has been established at an average of 60 days per year. This figure was chosen by taking into account both the declarations of the secondary homeowners to their municipal administrations (Val-d'Illiez: 71 days and Champéry: 80 days), and a survey carried out by tikiCheck Sàrl in 2015/16 which reflected an average declared occupancy of 74 days per year.

3. Fixed-rate tax - lodging capacity (number of rooms according to the area in m²)

	Average surface area (m ²)						
	Total	Properties of ... room(s)					
		1	2	3	4	5	6+
Switzerland	99	36	58	79	105	137	176
Valais	92	30	53	77	105	136	174

Source : Office fédéral de la statistique, StatBL - as of 31 December 2015

* 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



Regional Regulations on Tourist Taxes (TS)

4. Fixed-rate tax – lodging capacity (number of beds per number of rooms)

Rooms	Beds	Average m ²
1	2	30
2	3	53
3	4	77
4	6	105
5	8	135
6+	10	174

Source : OFS (2015)

The number of beds per m² throughout the Val d'Illeiez territory corresponds to the table on the right

Rooms	Beds	Average m ²
1	2	29
2	3	51
3	4	74
4	6	98
5	8	125
6+	10	157

Source : municipal registry (2017)

5. Fixed-rate tax – ratio of adult visitors to children

The fixed-rate tax also takes into account a distinction between adult occupancy (CHF 3.00 per night) and children (CHF 1.50 per night). According to the declarations sent by the owners of secondary residences to the tourist offices, the adult / child ratio is 88% to 12% (2016), which we have rounded down for our purposes to **85% adults** and **15% children**.

6. Fixed-rate tax – calculation worksheet

Taking into account the above information, the proposed calculation table developed by the commission is as follows:

Average surface in m ²	Cost per m ² in CHF	Price of the annual fixed-rate fee in CHF
29	CHF 9.91	CHF 287.00
51	CHF 9.69	CHF 494.00
74	CHF 9.46	CHF 700.00
98	CHF 9.22	CHF 904.00
125	CHF 8.95	CHF 1'119.00
157	CHF 8.63	CHF 1'355.00

The complete calculation grid is detailed in the document "Tourist tax regulations TS – Calculation table" The amount of the tax has been capped at 220 m² (CHF 1'760.00).

7. Contact

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