

THE TOURIST TAX IN HAUTE MAURIENNE VANOISE - CCHMV



Who pays the tax ?

Following the creation of the Communauté de Communes Haute Maurienne Vanoise (CCHMV) in 2017, the tourist tax has been introduced since December 1, 2017 throughout the territory of Saint-André to Bonneval sur Arc.

The host is an intermediary ; **it is the stayer / vacationer who is liable for the tax before the end of his stay.** The tourist tax is applicable all year round and paid by people accommodated for a fee, not domiciled in the territory of the CCHMV.

What is it for ?

The collection and repayment of the tourist tax by the accommodation providers contributes to the implementation of the actions of the tourism strategy carried out by the Community of municipalities : outdoor activities, tourism enhancement of heritage, mobility services, leisure real estate, tourist office, ect...

The prices ?

The prices vary according to the category of the accommodation and are established by decision of the community council, within a framework imposed by the legislation.

Exemption applies for :

- All under-age persons (who are less than 18 when their stay occurs).
- Holders of a seasonal work contract on the territory covered by the CCHMV.
- People provided with emergency housing or temporary rehousing.
- Persons occupying premises for which the rent per night is below 2 €.
- Persons domiciled in the territory of the municipality.

ACCOMODATION TYPE	PRICES BY NIGHT AND BY PERSON
	PRICES AS FROM IN 2024
PALACES	2,50 €
HOTEL, RESIDENCE, TOURIST FURNISHED APART *****	2,50 €
HOTEL, RESIDENCE, TOURIST FURNISHED APART ****	1,90 €
HOTEL, RESIDENCE, TOURIST FURNISHED APART ***	1,35 €
HOTEL, RESIDENCE, TOURIST FURNISHED APART **	1 €
HOLIDAY VILLAGE ****, *****	1 €
HOTEL, RESIDENCE, TOURIST FURNISHED APART *, HOLIDAY VILLAGE*, **, ***	0,85 €
GHESTHOUSE	0,85 €
GROUP HOSTEL (MOUNTAIN REFUGE, GITE, YOUTH HOSTEL...)	0,85 €
CAMPSITE ET CAMPERVAN AREA ***, ****, ***** (PAR 24H)	0,66 €
CAMPSITE ET CAMPERVAN AREA *, **	0,22 €
NON-CLASSIFIED OR AWAITING CLASSIFICATION ACCOMODATION (HOTEL, RESIDENCE, TOURIST FURNISHED, APPARTMENT, MOUNTAIN CHALET, HOLIDAY VILLAGE...)	5.5% OF THE NIGHT PRICE BY PERS MAX 2,50€

Only the Atout France star classification determines the price.



Equivalencies between stars and labels (Gîte de France, Cimes, Holiday key...).



Unclassed, an exemple:

3 persons stays in an unclassified accommodation
Rent : 420 € for 7 nights

1 Rent per night and per person (children included)	420€ / 7 nights / 3 pers = 20€ per night per pers
2 Tourist tax rate	5,5% of 20€ = 1,10€ per night per pers
3 maximum tax rate 2,50€/night/pers	1,10€ < 2,50€ TAX RAT for the stay = 1,10€ / night / pers

Billing to the tenants :



The tourist tax is not subject to VAT.

Departemental tax included 10%.

*Les tarifs de la taxe de séjour sont arrêtés par délibération du conseil communautaire conformément aux barèmes prévus aux articles L 2333-30 du Code Général des Collectivités Territoriales (CGCT) et peuvent être revalorisés suivant la loi de finance de l'année.

Obligations of the host

1 Register to the Tourist tax service

Create an online account on the online declaration platform or contact the Tourist tax service.

2 Déclare your apartment or guesthouse if applicable

Mandatory process for furnished apartments (except main residence) and guesthouses. Complete the Cerfa 14004-04 accessible on your online account or send it to town hall of the place of accommodation. Any change must be notified.

3 Mandatory display of the tourist tax in your accommodation

Poster model available on the website in the downloads section.

4 Register your stays and collect the tourist tax from holidaymakers

For each stay and each accommodation register :

- The date of arrival and departure
- The number of people accommodated (paying and non-paying)
- The reason for exemption, if applicable (generally « minors »)
- The number of nights subject to tax
- The tourist tax collected

It is now possible to register your stays on your online account . Variable tax for « unclassified », calculations are made easier. No more separate support (Excel type).

4 Declare and pay the tourist tax amount collected

When ?

To collect ...	To declare and to pay ...
October 1st to april 30th	May
May 1st to septembre 30th	October

How ?

Validate all stays on their online account twice a year

Other support : transmit all the stays making it possible to determine :

- The total number of people accommodated (paying and non-paying),
- The total number of nights subject to tax,
- The total tourist tax to be transferred.

The declaration is compulsory. If no rental has been made, a zero declaration must be validated.

3 ways to pay

- By credit card through your online account
- By check: to Régie taxe de séjour CCHMV.
- By bank transfer (IBAN available on the website or on request).

The host is to pay out the total amount of the collected sums in one installment.

Controls and automatic taxation

If the payment of the tourist tax at the real cost is based on the owner's returns, the CCHMV can proceed to some checkings.

Defaulted, missing or delayed tax return and/or paiement can be subject to an inspection and an automatic taxation can be applied if no regularisation occurs after formal notice. In the absence of regularisation within 30 days following said notice, the owner is liable for a public interest fine of 0,25% for each month of delay.



Go to the online declaration platform to create and manage your online account and find this informations online.



News, informations, online declaration :

<https://taxedesejour.ofeaweb.fr/ts/cchmv/>



A unique number : 04 79 05 06 03



A unique e-mail adress : taxedesejour@cchmv.fr

Communauté de communes Haute Maurienne Vanoise

Service Taxe de séjour

9, place sommeiller

73500 MODANE



Accueil à Modane toute l'année:

Du lundi au jeudi de 9h à 12h

Du lundi au jeudi de 13h30 à 17h sur rendez-vous

Permanence de Val Cenis : mardi de 9h à 12h sur RDV.

6 rue Napoléon - 73480 Lanslebourg VAL CENIS