

HOLIDAY TAX APPLICATION CONDITIONS

(To be displayed in all holiday accommodation)

DATE OF APPLICATION

As from 1st December 2015.

PERIOD OF APPLICATION

All year through.

CHARGE OF THE HOLIDAY TAX

The holiday tax is due by persons who do not reside in the parish commune and by those who do not own property for which no holiday tax is due.

The tax is thus due by persons staying in property subject to payment and who do not personally pay any dwelling tax.

EXONERATIONS

The following persons are exempt from paying the compulsory holiday tax:

- children under 18,
- persons who have a seasonal contract and are employed in the parish commune,
- persons who are accommodated urgently or temporarily
- persons who occupy property for which the rent is less than a certain amount determined by the town council.

The following persons are also exempt from paying the holiday tax:

- persons who, through their work or profession, contribute to the functioning or development of the resort of La Plagne.
- persons who are invited to an event organized by the resort of La Plagne,
- persons who are accommodated urgently or temporarily
- ski club members, under condition that their stay corresponds to the organisation of a competition.

RATES

Type of accommodation	Holiday tax	Additional tax	Total
4-star hotels, holiday residences of 4 stars and more, holiday rents of 4 stars and more. 4-trident Club Méditerranée, gîtes de France 4 épis, and all other establishments with equivalent ranking characteristics.	2,25 €	0,23 €	2,48 €
3-star hotels, 3-star holiday residences, 3-star holiday rents. 3-trident Club Méditerranée, gîtes de France 3 épis, and all other establishments with equivalent ranking characteristics.	1,50 €	0,15 €	1,65 €
2-star hotels, 2-star holiday residences, 2-star holiday rents. 4 and 5-star holiday centres, gîtes de France 2 épis, and all other establishments with equivalent ranking characteristics.	0,90 €	0,09 €	0,99 €
1-star hotels, 1-star holiday residences, 1-star holiday rents. 1, 2 and 3-star holiday centres, gîtes de France 1 épi, and all other establishments with equivalent ranking characteristics.	0,75 €	0,08 €	0,83 €
Hotels, holiday residences, holiday centres, holiday rents and similar accommodation waiting for ranking or with no ranking.	0,75 €	0,08 €	0,83 €
Camping and caravan sites and outdoor accommodation 3, 4 and 5-star	0,55 €	0,06 €	0,61 €
Camping and caravan sites and outdoor accommodation 1 and 2-star	0,20 €	0,02 €	0,22 €
Camper van areas per 24 hours	0,75 €	0,08 €	0,83 €
Refuges	0,40 €	0,04 €	0,44 €

Per person per night except exoneration.

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N.B.:

The holiday tax is payable upon arrival.

- The town council decided that unranked accommodation will be considered as the equivalent to 2-star hotels, 2-star holiday residences, 2-star holiday lets and great comfort holiday centres.
- The county of Savoie decided on an additional county tax as from 01/06/94. This additional tax of 10% is collected by the community in the same conditions as the communal holiday tax and repaid to the county.

PAYMENT CONDITIONS

a) The accommodator issues a receipt to the lodger (receipts supplied by the SIGP).

b) At the end of each month, the accommodator fills in a form corresponding to the total amount of holiday tax payments received during the month in question (these forms are supplied to the accommodator upon request by the SIGP). Two copies of the forms and a copy of each receipt together with a cheque for the total amount of the monthly holiday tax payments made out to the Trésor Public are then sent to the tax-man in Aime

(The end of month forms and cheque payment may be sent by post).

IMPORTANT: All copies of documents, account records, invoices, receipts and lists of payments, etc. must be kept by the accommodator and presented during control visits by the Syndicat Intercommunal de la Plagne's agents.

Procedure for non- or bad recovery of the tax:

The following procedure known as « automatic taxation » will be applied for:

- Absence of any declaration or proof:

When holiday tax payment has not been made and despite 2 reminders by registered post within 2 weeks notice between the two or the declarations and proof have not been received as in R.2333-53 of the CGCT, automatic taxation will be taken on the basis of the full capacity of the accommodation in question multiplied by the holiday tax rate applicable for the number of nights concerned.

The second and final reminder will mention the length of time granted to the accommodator in order to regularize the situation and the conditions and amount of the automatic taxation if he does not regularize the situation in the given length of time.

The sum due will figure on an invoice sent by the orderer and passed on to the account's department for recovery. Any necessary pursuits will be carried out in the same way as other local collectivity payments. These may however be stopped if the accommodator can sincerely guarantee and prove payment.

- Unsufficient or mistaken declarations:

The same procedure will apply for obvious incomplete or mistaken declarations.

PENALTIES

Articles L 2333-39 and R 2333-58 of the Territorial Collectivities Code mention measures taken « being of up to treble charge in the case of fraud or double charge in other cases »

USE OF THE HOLIDAY TAX

In conformity with Article L.2333-27 of the CGCT, the entire holiday tax is used on expenditure to improve the tourist frequentation and development of the commune..

The additional county tax is used for promoting the tourist development of the county.

For any additional information, please contact Pascal JASSE, in charge of the holiday tax for the SIGP, on 06 12 84 06 11 or by email : taxe-sigp@la-plagne.com

The President,
René ALLAMAND

SYNDICAT INTERCOMMUNAL
DE LA GRANDE PLAGNE
B.P. 62
73211 AIME CEDEX

~~Pour le Président empêché,
Le Vice-Président.~~

PLEASE NOTE:

The payment to the tax man must be made in one check only (and not by several checks made out to the Trésor Public).

Thank you for your understanding and help.