



TO CONTACT US:

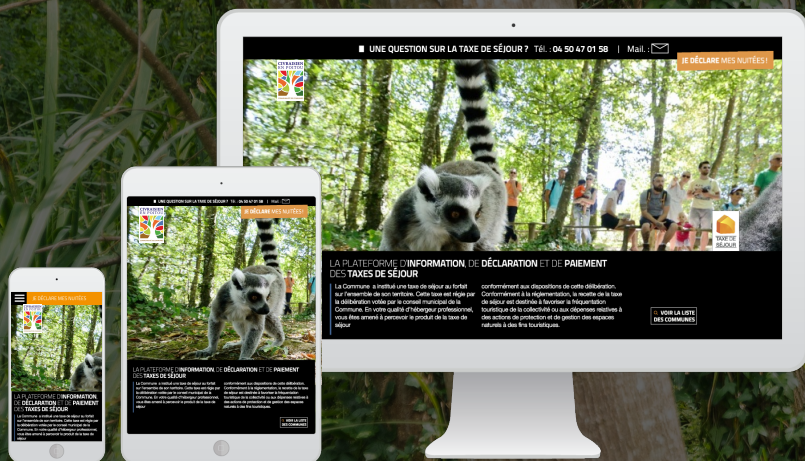
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ALL THE ANSWERS TO YOUR QUESTIONS ON THE TOURIST TAX
ARE AVAILABLE ON

<https://civraisienpoitou.taxesejour.fr>

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GUIDE FOR ACCOMMODATIONS WITH A **PROPORTIONAL RATE**



CHARGE THE TOURIST TAX EASILY

FROM
01/01/2022

- Unranked hotels
- Unranked furnished flats of tourism
- Unranked holiday residences
- Unranked vacation villages



WITH YOUR LOGIN NAME AND PASSWORD, SIGN UP ONLINE TO :

CALCULATE

COLLECT

DECLARE

PAY

<https://civraisienpoitou.taxesejour.fr>

1 What are the rates from 01/01/2021 ?

The rate of the tourist tax for unranked accommodations (except for group hostels, bed and breakfasts and outdoor accommodations).

It is **5 %** of the price of the night per person
(with a maximum of 4,00 €)

This rate is then increased with the 10% departmental additionnal tax.

2 WHO PAYS THE TOURIST TAX ?

According to the article L2333-29 of CGCT, " the tourist tax is established on taxable persons not living in the city and not owners of property they would pay a housing tax for ".

The taxable person pays the tourist tax to the owner of the property who will give it to the collectivity in his name.

The article L2333-31 of the CGCT says that those following cases are exempted from the tourist tax on presentation of a proof :

- **People under 18**
- **Seasonal contractors employed on the Territory**
- **People benefiting from an emergency housing or a temporary rehousing**

CITY COUNCIL'S MINUTES OF /15/11/2021/

Period of perception :
From January 1st to December 31st

THE DOCUMENT WITH THE PRICES IS AVAILABLE ON :

<https://civraisienpoitou.taxesejour.fr>



According to the article R2333-49 of the CGCT, you have to put this document in your accommodation.

3 WHO COLLECTS THE TOURIST TAX ?

All of the accommodations are concerned as long as the stay is made against payment, whether you are a professional or not, even if it is your main residence.

You perceive the tourist tax on the current rate of the time of the stay, not at the time the stay is booked, or the rent payment is made. This tax has to be perceived before the departure of the people you are hosting, even if the rent payment is deferred.

4 DIGITAL OPERATORS

The law compels, from January the 1st 2019, the payment platforms for non professional renters to collect the tourist tax and give it to the collectivity.

To know if your digital operator is collecting the tax for you, please ask its customer service.

5 PRELIMINARY DECLARATION

Furnished tourism and bed and breakfast are subject to preliminary declarations in the town hall.

For further details on the collect for the digital operators
and your obligations, please visit :
<https://civraisienpoitou.taxesejour.fr>

? HOW TO CALCULATE THE AMOUNT OF THE TOURIST TAX ?

To calculate the amount of tourist tax you will perceive :

1st EXAMPLE : A family of 2 adults and 2 children of 19 and 16 years old that stayed 7 nights in a unranked furnished flat for a pre-tax price of 378 € will have to pay:

Price of the renting per night: 378 € / 7 nuits = **54 € per night**

Price of the night: 54 € / 4 persons = **13,50 € per night**

Rate of the tax per night : 13,50 € x 5 % = **0,68 € of tourist tax**

Departmental additionnal tax: 0,68 € x 10% = **0,068 € (round it to the closest hundredth)***

Rate of the tax (additionnal tax included) : .. 0,68 + 0,07 = 0,75 €

Tax to charge: 0,75 € x 7 nights x 3 taxable people = **15,75 €**

* If the result is over the hundredth, you have to round it.

Examples : For a result of 1.66666 €; the rate will be 1.67 €

For a result of 1.33333 €; the rate will be 1.33 €



To calculate the amount of tourist tax with a proportional rate you will perceive, a tool is at your disposal in the section "Rates and calculation methods" on :
<https://civraisienpoitou.taxesejour.fr>

2nd EXEMPLE : A family of 2 adults and 2 children of 14 and 12 years old that stayed 1 night in an unranked hotel for a pre-tax price of 200,00 € HT will have to pay :

Price of the night: 200,00 € / 4 occupants = **50,00 € per night**

Rate of the tax per night: 50,00 € x 5 % = **2,50 € of tourist tax**

The maximum amount of the tax is 4,00 €

The departmental additionnal tax is added to this amount: 4,00 € X 10 % = **0,40 €***

Rate of the tax (additionnal tax included) : 4,00 € + 0,40 € = 4,40 €

Tax to charge : 4,40 € x 2 taxable people = **8,80 €**