




# TOURIST TAX 2024

Practical guide  
for hosts





The aim of The tourist tax, know in French as 'taxe de séjour', is to support the tourist activity of the area. It was put in place on 1st, January 2018 by the Communauté de Communes Corbières Salanque Méditerranée. The latter has entrusted the Corbières Salanque tourist office with the collection of the tax as it is paid in its entirety to the tourist office once additional taxes have been deducted.

Cucugnan(11350), Clairac(66530), Duilhac-sous-Peyrepertuse(11350), Durban-Corbières (11360), Embres-et-Castelmaure (11360), Feuilla (11510), Fitou (11510), Fraissé-des-Corbières (11360), Fontjoncouse (11360), Maisons (11330), Montgaillard (11330), Padern (11350), Paziols (11350), Pia (66380), Rouffiac-des-Corbières (11350), Saint-Jean-de-Barrou (11360), Salses-le-Château (66600), Soulatgé (11330), Tuchan (11350), Villeneuve-les-Corbières (11360), Villesèque-des-Corbières (11360).



# What is genuine attendance tourist tax ?

The tourist tax was introduced to the whole area of the Communauté de Communes Corbières Salanque Méditerranée, for the tourists who are staying with you. It is based on genuine attendance in your accommodation, i.e. the number of guests having stayed with you during the year.

## What are the prices ?

The tourist tax prices are set by the Communauté de Communes Corbières Salanque Méditerranée, based on a national scale which is reevaluated every year. Within the framework of this scale, the tourist tax is calculated per person and per night according to the type of accommodation (hotel, furnished accommodation, campsite, etc) and depending on whether the location has a specific rating or not (one to 5 stars for example).

Access the updated tourist tax prices on the price list (l'affichette des tarifs) on the tourist office website.

## What are the additional taxes ?

'Départements' can also set a 10% additional tax on top of the tourist tax.

Indeed, the departmental councils of Aude and Pyrénées Orientales have decided a 10 % additional tax on top of the tourist tax already set..

From January, 1st 2024, the Occitanie region has also set a 34% additional tax to go towards the Company managing the new Montpellier to Perpignan train line. The sums collected will help finance the railway infrastructure named

« Ligne nouvelle Montpellier – Perpignan ». Consequently, the Communauté de Communes Corbières Salanque Méditerranée has chosen not to increase its tourist tax prices despite the fact that comparative studies clearly show that the fees applied in our area are in the lower price range.

## What type of accommodation is concerned ?

**The types of accommodation which are affected by the tourist tax are:**

- Luxury hotels ;
- Tourist hotels ;
- Tourist residences ;
- Furnished tourist rentals ;
- Holiday resorts ;
- Guest rooms ;
- Group accommodation ;
- Campervan parking areas and tourist parking lots ;
- Campsites, caravan sites as well as any outdoor accommodation areas ;
- Marinas ;
- Accommodation, the rating of which is pending, and non-classified accommodation which does not fit any of the categories mentioned above.

### N.B.

- **Rented rooms** are taxed at the same level as accommodation with pending classification.
- **Branded accommodation** which does not have a specific star rating or does not need to be declared as required by the tourism code are taxed in the same way as unclassified accommodation or accommodation with pending classification. Indeed, there is no automatic equivalence between the 'épis' (Gîtes de France), other certifications (Clévacances, Accueil paysan, etc.) and stars (tourism code rating).
- **Unusual accommodation (yurts, shepherd's huts, cabins, tree-houses etc.)** have two options for the tourist tax : the accommodation is set within the compound of an establishment which is recognised by the tourism code. The fee that is applicable to the establishment in question is applicable to the unusual accommodation set within its grounds, regardless of what is on offer. For all other establishments, and in particular if the tourist accommodation is in a private home : the price of the tourist tax is calculated on the basis of its equivalence to campsites, caravan sites or any other open air accommodation.
- **Unrated hotels** are taxed in the same way as unclassified accommodation or accommodation with pending classification.
- **Unrated furnished accommodation** belongs to the category of unclassified accommodation or accommodation with pending classification.
- **Tourist parking lots** : these are parking areas (spaces reserved for parking and available to campervans day and night) and service areas (technical sanitary services offered to campervan users in order to perform necessary operations like wastewater drainage and clean water supply) the tourist tax is applicable per 24h time period according to the number of people staying in the campervan as well as those staying in other accommodation.
- The concept of a **group accommodation** encompasses youth hostels, group bed and breakfasts, shelters, farmhouse inns, etc. As far as the tourist tax is concerned, group accommodation are assimilated to 1-star hotels.

## What am I required to do ?

**Inform the town council ('mairie') of the municipality in which my accommodation is located that I am renting it out.**

Every person offering furnished rental accommodation or renting out an individual room must first declare it to the 'mairie' of the municipality in which the rental accommodation is situated.

In order to do so, you will need to complete a form : cerfa n°14004\*04 or cerfa n°13566\*02, which can be downloaded from the Corbières Salanque tourist office website. This obligation also applies to second homes which are put up for rent. If the furnished property is your main residence, you are exempt from any declaration, provided it is not rented for more than 4 months per year.

As soon as the 'mairie' has received your form, they will send you a declaration receipt which you will need to pass on to the tourist office. The latter will then send you all the necessary documentation in order to declare the tourist tax. This declaration must be renewed when a change of owner occurs or if the rental capacity changes.

**Please be reminded that if your property has not been declared to the 'mairie' a fine of up to 450€ can be incurred ; neither will you be able to become a recognised partner of the tourist office due to non-compliance to the legislation.**

### Displaying prices

It is compulsory for renters, hotels, owners, or all other intermediaries charged with collecting the tourist tax, to display the tourist tax prices.

A poster is available to you on the Corbières Salanque tourist office website.

# How to collect the tourist tax ?

All types of hosts, online booking platforms or intermediaries must collect the tourist tax on the dates set by the Communauté de Communes, i.e. between 1st, January and 31st December of the current year. It is therefore collected all year round. The area where this applies are the 21 municipalities of the Communauté de Communes Corbières Salanque Méditerranée. **Please note that for all other overnight stays that are advertised by yourself or a digital platform that is not required to collect the tourist tax, you must collect, declare and pay the amounts for the overnight stays spent in your accommodation.**

If the rental is managed by an online booking platform, the tax is collected directly by the platform in question (for non-professional renters, this collection is automatic) **Please note, however, that you remain responsible for declaring the tourist tax collected during the rental period.**

## Producing a register

**You are required to provide a log to accompany the payment of the collected tourist tax** (also called 'registre du logeur': renter's register). The following must notably appear on the register for each collection and each rented property:

- The address of the property,
- Residents' arrival and departure dates,
- The number of people having stayed there,
- The number of nights observed, the price of each night (or stay) when the accommodation is not rated,
- The amount of tax collected,
- The reason for exemption where applicable.

**In order to simplify the declaration procedure, the tourist office provides an online declaration tool :**

**[https://public.sistec-mimosa.fr/?page\\_id=2527](https://public.sistec-mimosa.fr/?page_id=2527)**

**This is the preferred method of declaration.** To use it, get in touch with the tourist office and they will provide you with a user guide and access codes.

If you are unable to do your declaration online, get in touch with the tourist office and they will send you a computerised register.

## N.B.

- Submitting a paper declaration equates to a formal statement that you are unable to do so online,
- You will not receive a registration number as this non-compulsory procedure has not been put in place,
- It is essential you complete all your contact details on the platforms,
- If you have not rented your accommodation, you must still complete a declaration stating your income as null,
- These registers, held by renters, also serve as tools to measure tourist attendance in the region : it is therefore possible, among other things, to chart the number of nights spent per type of accommodation ; thus providing essential data for the observation of local tourism.

## Paying the tourist tax

You are required to pay the sums collected for the tourist tax on the dates set by the Communauté de Communes, i.e. before 20th, January of the year following the levy, with no prior request from the tourist office.

Payment should be accompanied by the register and made preferably by cheque made out to « Régisseur de recettes Taxe de séjour » and addressed to Office de tourisme Corbières Salanque - 41, chemin du Mas Bordas - Zone artisanale - 66530 CLAIRA."

**It can also be done by bank transfer to the following account :**

ACCOUNT HOLDER :

Service de gestion comptable (SGC) de Saint-Estève

BANK NAME : Banque de France

RIB : 30001 00631 E6660000000 69

IBAN : FR38 3000 1006 31E6 6600 0000 069

BIC : BDFEFRPPCCT

Please mention « C3SM – Taxe séjour 20xx (add the relevant year) » when making the transfer.

# How to calculate the tourist tax ?

## Who is required to pay the tourist tax ?

The 2020 finance law only states one criterion for an individual's liability to paying the tourist tax : for one's home address to be outside of the municipality where one is staying. Indeed, any person renting tourist accommodation outside of their home municipality, even if the rental is within the Communauté de Communes, is required to pay tourist tax.

## What are the possible exemptions ?

The following are exempt from paying tourist tax :

- Minors,
- Contracted seasonal workers employed within the area of the Communauté de Communes,
- Persons staying in emergency accommodation or who are in temporary rehousing,
- Persons staying in non-commercial accommodation (free accommodation)

## How to calculate the tourist tax for rated accommodation ?

Calculating the genuine attendance tourist tax is done on the basis of three factors :

- Rental by a non-exempt person ;
- The number of overnight stays ;
- The applicable price.

### EXAMPLE :

**4 guests stay in a 2\* accommodation for 1 week (7 nights) :**

For 4 liable guests : the tourist tax collected per night will be 2,88 € ( $0,72 * 4 = 2,88$ ) ; the tourist tax for the whole stay will be 20,16 € ( $2,88 * 7 = 20,16$ ).

For a couple with 2 children : the tourist tax per night will be 1,10 € ( $0,72 * 2 = 1,44$ ) ; the tax tourist tax for the entire stay will amount to 10,08 € ( $1,44 * 7 = 10,08$ ).

## How to calculate the proportionate tourist tax for unrated accommodation ?

Since January 1st 2019, a taxation which is proportionate to the cost per night is applicable to properties who's rating is pending, or those without rating, in order to adapt to new offers in terms of rental properties.

Accommodation with pending rating or unrated properties, except open-air accommodation are taxed between 1% and 5 %. **The amount endorsed by the Communauté de Communes is 2,73 %.**

**3,93 % (departmental and regional additional taxes included)** is applied on the cost per night, the variable being the number of guests present in the accommodation (adults and children). The price is capped at the highest rate agreed by the Communauté de Communes (it cannot exceed **2,88 € per liable person per night**, addition departmental and regional taxes included).

The cost per night is the price of an overnight rental before tax.

### EXAMPLE :

**4 guests staying in unrated accommodation with a rental price of 700€ before tax for 1 week (7 nights) :**

The total cost of the stay is brought back to the cost per night and per person present (be they liable or exempt) : in this case, the cost per night, per person is 25,00€ ( $700 / 4 / 7 = 25$ ) ;

The price of the tax is based on the cost per night : 3,93 % applied to 25,00 € = 0,98 € per person per night ( $25 * 3,93 \% = 0,9825 > \text{rounded to the second decimal} > 0,98$ ).

The total amount of tax to be collected is calculated on the whole stay and for each liable person :

For 4 liable adults : the tourist tax collected will be 27,44 € ( $0,98 * 4 * 7 = 27,44$ ) ;

For a couple with 2 underage children : the tourist tax collected per night will be 13,72 € ( $0,98 * 2 * 7 = 13,72$ ).

\* 2024 price list

### N.B.

- The tourist tax is paid by the holidaymaker **on top of the rental price**.
- The invoice given to the customer must clearly show the amount of the tax added to the cost of the rental.

A calculation simulator is available for you to use via the online declaration tool : [https://public.sistec-mimosa.fr/?page\\_id=2527#simu](https://public.sistec-mimosa.fr/?page_id=2527#simu)

### Which costs can be separated from the price per night for unrated accommodation ?

When the cost of any ancillary services is identifiable and can be separated from the price of an overnight stay, these are not to be included in the cost upon which the rate decided by the Communauté de Communes is applied. These might include cleaning fees, laundry services, breakfast, commissions or administration fees when the booking is made via an intermediary.

## What penalties can be incurred in case of non-compliance with regards to the collection or payment of the tourist tax ?

### The 2019 finance law has hardened the penalties for the following breaches :

- Noticed omission or inaccuracy in the declaration (150 € per mistake, up to a maximum of 12 500 € per declaration),
- Incorrect or incomplete logging on the register or delay in producing the register (fine from 750 € to 12 500 €),
- Failure to collect tax on a liable guest (fine from 750 € to 12 500 €),
- Failure to pay the monies from the tourist tax (fine from 750 € à 2 500 €).

### References

Guide pratique « les taxes de séjour » - Direction générale des collectivités locales - juin 2021

[www.economie.gouv.fr/particuliers/taxe-sejour-tarifs](http://www.economie.gouv.fr/particuliers/taxe-sejour-tarifs)

[www.collectivites-locales.gouv.fr/finances-locales/taxe-de-sejour](http://www.collectivites-locales.gouv.fr/finances-locales/taxe-de-sejour)

[www.service-public.fr/particuliers/vosdroits/F2048](http://www.service-public.fr/particuliers/vosdroits/F2048)

## Any questions ?

The Corbières Salanque tourist office is at your full disposal to inform and accompany you in the collection, declaration and payment of the tourist tax.

**For any questions regarding the tourist tax, please contact us :**

By email : [administration@corbieres-salanque-tourisme.com](mailto:administration@corbieres-salanque-tourisme.com)

By telephone : 04 68 28 10 37



**Office de tourisme Corbières Salanque**

41, chemin du Mas Bordas - Zone artisanale - 66 530 CLAIRA

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