



TAXE DE SÉJOUR



MODE D'EMPLOI

Guide de fonctionnement de la taxe de séjour
à l'intention des hébergeurs de Pontivy Communauté



La Taxe de séjour What is it ?

The visitor's tax is a participation of the visitor in the tourist development of the region. It is paid by anyone staying in commercial accommodation. It is forwarded to Pontivy Community by the host. The hosts thus contribute to the development of a tourist policy which promotes the region as a tourist destination

Pontivy Communauté



Pontivy Communauté has decided, like many other regions in France, to implement a tourist tax, intended to promote the assets of the area. This contribution of the visiting tourists allows the tourist office to carry out its functions (promotion of the region, receiving and informing tourists, marketing of the tourist offer ...).

Pontivy Communauté sets the method of collection and the rate of the tax by deliberation of the community council, respecting the regulatory framework imposed by the rectifying finance law of December 28, 2017 (article 44 of LAW n ° 2017-1775 of December 28, 2017)

The accommodation provider (host)

The accommodation provider (host) ensures the collection of the tourist tax from the guests, and its payment to Pontivy Community. The tourist tax is economically neutral for the host, who adds it to the bill and periodically forwards it to Pontivy Community. However the host benefits from the actions implemented in the region.

Who must declare the tourist tax ?

This tax is collected by all hosts (whether professional or private) from any person who:

- pays to stay at least one night in the Pontivy Communauté area,
- is not domiciled in one of its communes,
- who also does not own a residence here which is liable to housing tax.

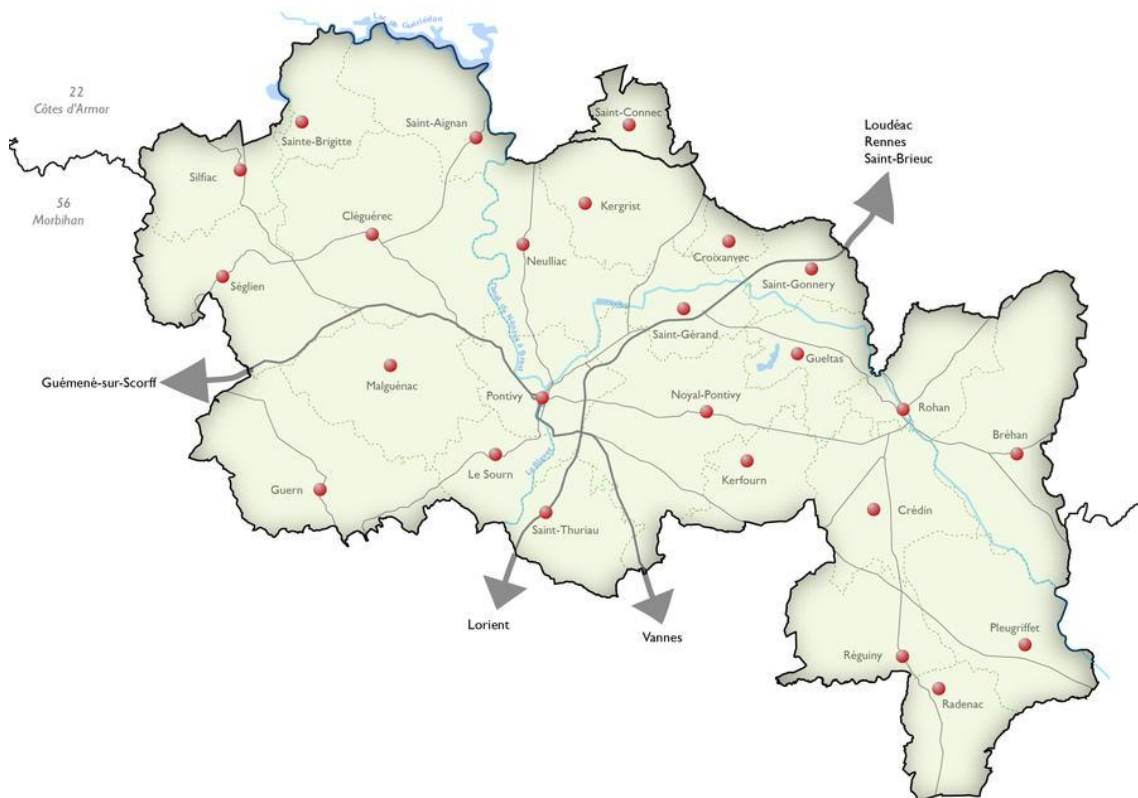
All tourist accommodations are concerned (hotels, furnished, bed and breakfast, camping ...) whether classified or not.

Individuals who offer accommodation for seasonal rental or who rent rooms occasionally in a dwelling occupied permanently, whatever it is, are liable, like professionals, to the tourist tax.

Some accommodation booking web sites collect the tax instead of the owner. Nevertheless,

they collect the tax at the "unclassified" rate (4% of the price of the night per person, for Pontivy Community). As a result, classified accommodation will have to pay the supplement corresponding to the rate of their classification per night, after deduction of the 4% collected by the website. This add-on is automatically calculated when entering nights booked online.

List of the 25 communes of Pontivy Community, concerned by the tourist tax:



Bréhan, Cléguérec, Crédin, Croixanvec, Gueltas, Guern, Kerfourn, Kergrist, Le Sourn, Malguénac, Neulliac, Noyal-Pontivy, Pleugriffet, Pontivy, Radenac, Régigny, Rohan, Saint Aignan, Sainte Brigitte, Saint Connec (22), Saint Gérard, Saint Gonnelly, Saint Thuriau, Séglien, Silfiac



User guide to the taxe de séjour

The obligations of the accommodation provider

The accommodation provider **must display the amount of the taxe de séjour**

- in the accommodation
- on the rental agreement/contract
- on the client's bill, separately from the price of the room or the accommodation rental (the tax is not to be included in the price of the room or the rental).

He/she must collect this amount from the guests before their departure and pay it to Pontivy Community.

How is it declared and When ?

The tourist tax is not subject to VAT.

To calculate the tax, the host must keep a **quarterly statement** listing, in date order first to last, the number of people who have stayed, the number of nights, the amount of the tax collected and, where applicable, the reasons for exoneration from the tax.

The tourist tax will be directly collected by the host and is **to be paid within 5 days after the end of each quarter** (article R2333-53 of the CGCT):

	Collection period	Payment dates
1st quarter	January – February – March	15 April
2 nd quarter	April- May- June	15 July
3rd quarter	Juillet – Août – September	15 October
4th quarter	October – November - December	15 January

Any delay in the payment of the tax gives rise to the application of a late interest rate of 0.75% per month of delay (article R2333-56 of the CGCT).

In case of absence of declaration, erroneous declaration or late payment of the collected tourist tax, the executive of the community sends the owner a formal notice by registered letter with acknowledgment of receipt (signed for). Failure to pay within 30 days following receipt of this formal notice, will lead to the sending of a 'notice of automatic taxation assessment' to the defaulter.

How to pay the tax

Use the website : taxe.3douest.com/pontivycommunaute.php

As from 1 January 2019, you can declare and pay online, by entering your username and password. *Between October 17 and December 31, 2018, you can only declare online: payment will be made by cheque or cash to the treasury of Pontivy.*

The website will simplify your declaration, you will be able to declare your bookings as soon as they are completed and automatically calculate the amounts to be paid.

This tool will also allow you to:

- Pay by credit card
- View the history of your declarations
- To download your summaries
- To update your personal data
- To communicate with your local tourist tax officer
- To print your receipt,
- To have access to useful documents (guest register, Cerfa forms etc.).

From January 1, 2019, you will have 3 payment options:

- BY BANK CARD ON LINE : Allows simultaneous payment. The transaction is completely secure.

- BY BANK TRANSFER: To the of Pontivy Community Tourist tax account. You will find the RIB in your personal space on the platform. Then you just need to create a new beneficiary on your bank account and make the transfer.

- BY CHEQUE: Send your payment by cheque, made payable to 'Trésor Public', and send it to Pontivy Community (Place Ernest Jan 56300 PONTIVY), along with your return (which you can print from the site). If you do not have access to the Internet: Ask Pontivy Community for the paper form, fill it out and send it with your payment , to Pontivy Community, 1 place Ernest Jan - 56300 Pontivy

If you have technical difficulties in making your declaration / payment on line:

Contact the technical assistance to the 02 56 66 20 05 (Call not surcharged)

support-taxedesejour@3douest.com

from Monday to Friday 8.30am - 12pm & 1.30pm – 6pm.

The Pontivy Community Tourism Department is also present to accompany you at 02.97.25.01.70 or by e-mail: taxedesejour@pontivy-communaute.bzh

What are the rates?

The rates of tax below, validated by deliberation of the Community Council of June 19, 2018, comply with the General Code of Territorial Communities (CGCT), which determines the rate ranges according to the categories of accommodation:

Type and category of accommodation	Rate of tax per night per person
Palaces	3€
5 star tourist hotels, 5 star tourist residence, 5 star tourist accommodation	2€
4 star tourist hotel, 4 star tourist residence, 4 star tourist furnished accommodation	1€
3 star tourist hotels , 3 star tourism residence, 3 star tourist furnished accommodation	1€
2 star tourism hotels, 2 star tourism residences, 2 star tourism furnished accommodation 4 and 5 star holiday parks	0.70€
1 star tourism hotels, 1 star tourism residence , furnished 1-starv accommodation , Holiday village 1,2 and 3 star, Bed and breakfast	0.50€
Campsites and caravan parks classified as 3, 4 and 5 stars and any other outdoor accommodation grounds of equivalent characteristics, motorhome parking per 24 hours	0.40€
Campsites and caravan parks 1 and 2 star and all other outdoor accommodation grounds with equivalent characteristics, marinas	0.20€
All accommodation awaiting classification or without classification with the exception of outdoor accommodation	4% (*)

(*): The rate of 4% applies per person per night within the limit of the highest rate adopted by the community or, if it is lower than the latter, the ceiling rate applicable to 4-star tourist hotels . The cost of the night corresponds to the price of the accommodation service excluding taxes. (See article 44 of the rectifying finance law for 2017.)

Useful information !

If your accommodation has a label (Gîte de France, Clévacances, Rando Home ...), only the prefectural ranking (number of stars) counts. Equivalencies are no longer allowed between the level of the label and the stars from 1 January 2019.

If you did not receive any tourists in your accommodation during the reporting period, you must still do a nil return on the website.

You must also declare the closing periods of your establishment, directly on the platform, in the "Accommodation" menu. This will avoid any late notices or penalties...

Exonerations :

- Under 18s
- Those with a 'contrat saisonnier' employed within the Pontivy Community area
- Those in emergency shelter or a temporary relocation.

How is the tax calculated ?

Price according to the category of lodging (table below) X number of nights X number of people subject to the tax

Concerning the accommodation awaiting classification or without classification:

Rental Rate for the night / Total number of persons occupying the accommodation) X 4% = tax rate per person subject to tax and per night

Example:

4 adults stay in unclassified furnished: 360 € the week for 7 nights,

360 € / 7 nights = 51.43 € per night for the family.

51.43 € / 4 people = 12.86 € the cost of the night per person.

4% of 12.86 € = 0.51 € per night and per person

The collected tax will be 2.04 € per night for the whole family (0.51 € X 4)

If the family consisted of 2 adults and 2 minors: 0.51 € X 2 = 1.02 € per night

Classement, labels, déclarations ...

The declaration of tourist accommodation is mandatory and free for all furnished and guest rooms. It is done, by completing a form CERFA in the town hall of the town where the accommodation is located and provides information of the owner, the address of the accommodation and its capacity.

Labelling is an act of promotion via a network for furnished and bed and breakfast. The accommodation is classified according to specifications set up by the label, which in exchange for a membership, ensures the promotion of the accommodation through various communication channels.

The ranking of an accommodation makes it possible to obtain from 1 to 5 stars. Not compulsory, it is assigned at the request of the landlord who will have to call on an organization (accredited COFRAC or approved) to make the control visits to obtain the stars.

The ranking allows homeowners to benefit from a tax exemption on income tax of 71% instead of 50%. Information: www.atout-france.fr. The Pontivy Community Tourist Office is there to assist the owners of furnished tourist accommodation to gain their classification. Contact: 02.97.25.04.10

Contact Us

Pontivy Communauté – Service Tourisme

Place Ernest Jan – 56300 PONTIVY – Tel : 02 97 25 01 70

E mail : taxedesejour@pontivy-communaute.bzh

Site Internet : <http://www.pontivy-communaute.bzh/Tourisme-patrimoine/Taxe-de-sejour>

Assistance technique de la plateforme 3D Ouest

Tel : 02 56 66 20 05 (Appel non surtaxé)

E mail : support-taxedesejour@3douest.com

Du lundi au vendredi 8h30-12h & 13h30-18h