

Amendments to the Regulation on Tourist and Accommodation Tax

On 11 May 2016, the Hérémence Primary Assembly adopted a Municipal Regulation on tourist and accommodation tax, by virtue of the provisions of the Law on Tourism of 9 February 1996 and its Implementing Ordinance of 10 June 2014. The latter was approved by the State of Valais on 17 August 2016

After two years of application, the Municipal Council has decided to reconsider certain articles of the Regulation in order to optimise the method of tax calculation. The Council also listened to the comments made by owners of second homes. The new Regulation was adopted by the Primary Assembly on 13 June 2019 and was approved by the State of Valais on 18 December 2019. It came into force on 1 January 2020.

The amendments focus on three aspects and have an impact on both tourist and accommodation tax, namely:

1. Tax Collection Method

For structured accommodation (hotels, hostels, boarding houses, guest rooms), collective accommodation (group dwellings, lodges) and campsites, the tax will henceforth be collected per actual overnight stay.

For other holiday dwellings (apartments, studios, chalets), the collection method remains unchanged, namely in the form of an annual lump sum that includes all of the night stays, including rentals.

2. Amount of Tax

The amount of Tourist Tax is fixed for each night stay, in accordance with the table below:

	Amount of Old Tourist Tax	Amount of New Tourist Tax
For structured accommodation (hotels, hostels, boarding houses and guest rooms)	CHF 2.50	CHF 3.00
For holiday dwellings (apartments, studios, chalets)	CHF 2.50	CHF 3.00
For campsites and collective accommodation (group dwellings, lodges)	CHF 1.50	CHF 2.00

For Accommodation Tax, there is no rate change (currently CHF 1.00 for structured accommodation and holiday dwellings and CHF 0.50 for campsites and collective accommodation).

The new regulation also states that, for holiday dwellings (apartments, studios, chalets) located outside the building zone of the Municipality of Hérémente, the price of tourist and accommodation tax is reduced by half, given that access to the dwelling during the winter period may be restricted.

3. Annual Lump sum Tax (for holiday dwellings)

The annual lump sum is collected for each item and based on its magnitude. It was decided to simplify the tax calculation by taking as a basis the number of rooms of the dwelling and also the habitable m² covered.

The calculation method is as follows: tourist tax amount, multiplied by the average occupation rate of 50 overnight stays per year for tourist tax and 30 overnight stays per year for accommodation tax, multiplied by the coefficient mentioned below:

- For 1- to 2-room dwellings : Coefficient 2
- For 3-room dwellings : Coefficient 3
- For 4- or 5-room dwellings : Coefficient 4
- For dwellings of 6 rooms or more : Coefficient 5

Examples:

A 5-room dwelling in the building zone :

Tourist Tax : CHF 3.00 x 50 x 4 = CHF 600.00
Accommodation Tax : CHF 1.00 x 30 x 4 = CHF 120.00

A 3-room dwelling in the building zone :

Tourist Tax : (CHF 3.00 x 50 x 3) / 2 = CHF 225.00
Accommodation Tax : (CHF 1.00 x 30 x 3) / 2 = CHF 45.00

A hotel in the building zone:

Depending on the number of actual overnight stays, multiplied by CHF 3.00.

You can find the new Municipal Regulation on Tourist and Accommodation Tax on the Municipality's website www.heremence.ch/commune/reglements-89.html.

The Hérémente Municipal Administration is of course at your disposal should you require any further information.

Yours faithfully,

HEREMENCE MUNICIPAL
ADMINISTRATION

P.S.

You will find a translation of this letter on our website

Eine Übersetzung des vorliegenden Schreibens finden Sie auf unserer Website