

Basic principles concerning the tourist taxes and accommodation tax

The new regulation maintains **both taxes** which were collected up to this day by the development company of Hérémente : a tourist tax and an accommodation tax.

In the future, these taxes will be collected by the municipality and no longer by the development company. **Taxes will now be in the form of an annual fee invoiced directly to the owner of the accommodation.**

The model selected by the town council and validated by the primary Assembly is incentive to rent accommodations. It will allow owners of rented accommodations to **retrieve a part or the entire amount of the taxes** they will have to pay, by re-invoicing the tourist taxes for the overnight stay to their tenants and/or to some of their guests.

The tourist tax

The tourist tax is invoiced by the municipality, in the form of an **annual fee** proportioned to the surface of the accommodation, to the owners of holiday accommodations.

The fee is owed even if the owner does not rent or doesn't occupy his accommodation.

The owners of holiday accommodations, resident of the municipality do not have to pay the fee. This exemption is justified by the fact that they contribute to the development of tourism by paying their usual taxes.

Tourist tax collection. Owners of holiday accommodations, whether they reside in the municipality of Hérémente or not, are competent to invoice to their guests or tenants an overnight tourist tax of **Fr. 2,50** per adult and **Fr. 1,25** per child between 6 and 16 years old (free for children under 6 years old). The amounts collected by the owner can then cover the annual fee he has to pay (incitement to rent). This principle is valid even if the amounts collected by the owner exceed the annual fee.

Some categories of people are exempt of paying this overnight tax (see article 3 of the regulation). These owners are not authorised to collect the tax from exempted people.

The revenue of the tourist taxes can exclusively be used by the municipality to finance touristic costs and not for touristic promotion or other ordinary municipality costs.

The accommodation tax

The tax is due by the owners who host against remuneration.

The tax is invoiced by the municipality, in the form of an **annual fee** proportioned to the surface of the accommodation.

Owners residing in the municipality of Hérémente also owe it.

The tax is collected in addition to the annual tourist tax fee.

Owners can not collect it from their guests. The revenue is used to finance the touristic promotion (marketing)

Surface area calculation method

(Art. 6 of Chapter 1 and Art. 11 of Chapter 2 of the Communal Regulation on Tourist and Accommodation Taxes)

Formula for calculating tourist tax :

$$\frac{50 \text{ nights} \times \text{CHF } 2.50 \times \text{gross floor area (m}^2\text{)}}{25}$$

Formula for calculating accommodation tax :

$$\frac{30 \text{ nights} \times \text{CHF } 1.00 \times \text{gross floor area (m}^2\text{)}}{25}$$

Gross floor area :

The gross floor area is made up of the total surface area of the floors above and below the ground, **including the area of walls and the horizontal cross section of walls**. The surface area of lofts with a below rafters height of over 1.50m is included in the gross surface area.

The following are not included: any areas not used or that cannot be used as living or work space, such as, for example, cellars, attics, kilns, laundry rooms of dwellings; heating areas, coal or fuel bunkers; areas for lift machinery, ventilation and air conditioning installations; DIY areas in multiple-unit dwellings; garages for motorised vehicles, bicycles and prams, not used for work; corridors, lifts and escalators solely serving areas that are not directly accessible; open entrances; open or closed patios; open balconies and loggias that do not serve as passageways.

Hérémente Communal Administration
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