

# **(Final) Draft of Regulation of Municipality of Chalais Relating to Visitors' Tax**

---

The primary assembly of the Commune (Municipality) of Chalais

- having regard to Articles 75, 78 (3) and 79 (2) and (3) of the Cantonal Constitution;
- having regard to Articles 2, 17, 146 and 147 of the Municipalities Act of 5 February 2004;
- having regard to the Law on Tourism of February 9<sup>th</sup> 1996;
- having regard to the Ordinance on the Tourism Act of December 10<sup>th</sup> 2014;
- having regard to the guidelines of the local tourism policy of the Municipality of Chalais, drawn up in collaboration with local tourism stakeholders and adopted by the Municipal Council on November 20<sup>th</sup> 2018;

based on the proposal of the Municipal Council, decides:

## **Chapter 1: Tourist Tax**

### **Art. 1: Principle and Assignment**

- 1 The municipality of Chalais collects a Tourist Tax.
- 2 The proceeds of the Tourist Tax must be used in the interest of taxable persons. It contributes to financing tourist expenses, in particular:
  - (a) the operation of an information and reservation service,
  - (b) local animation,
  - (c) the creation and operation of tourist, cultural or sports facilities.
- 3 It must not be used for the promotion of tourism or to finance the ordinary tasks of the Municipality.

### **Art. 2: Taxable Persons**

- 1 Taxable persons are guests who spend the night in the Commune of Chalais without being domiciled there.
- 2 The person who accommodates taxable persons is responsible for collecting the Tourist Tax from them and paying it to the collecting body, under penalty of being personally liable for its payment.

### **Art. 3: Exemptions**

The following are exempt from the Tourist Tax

- (a) persons domiciled in the territory of the Municipality of Chalais in which the tax is levied.
- (b) persons visiting a family member who is not subject to the payment of the tax. By family member, is meant any descendent from one's grandparents, as well as one's spouse.
- (c) children under 6 years of age.
- d) pupils, apprentices and students currently attending educational establishments recognised and subsidized by the State of Valais during the school year.
- e) patients and residents of hospitals, homes for the elderly, institutions for the handicapped or institutions of a social nature, as authorised by the State of Valais.

## **(Final) Draft of Regulation of Municipality of Chalais Relating to Visitors' Tax**

---

- (f) persons enrolled in the army or in civil defence, fire brigades and other similar services, when on duty.
- (g) persons engaged in an activity recognised and subsidised by the Youth and Sports movement.
- (h) Housing rented to domiciled persons, or to seasonal employees subject to withholding tax, Provided that the rental period exceeds 4 consecutive months.
- (i) Housing located outside of a regular building zone, located more than 300 metres away from a road regularly open to traffic all year round, is 50% exempt.

### **Art. 4: Method of Collection**

- 1 The Tourist Tax is charged per overnight stay.
- 2 The taxable owner and user of the holiday home who himself/herself occupies the accommodation, in the same manner as a long-term tenant, pays the tax in the form of an annual flat-rate.
- 3 Commercially rented holiday homes are not affected by the flat rate.
- 4 All overnight stays subject to the Tourist Tax are included in the property's annual flat rate package, including occasional rentals.

### **Art. 5: Amount**

- 1 The amount of the tourist tax is set per overnight stay:
  - a) For hotels and any other form of structured accommodation, unless specifically listed below, CHF 2.50 per night.
  - b) For holiday homes and other similar forms of accommodation, CHF 2.50 per night.
  - c) For mountain huts and refuges, CHF 2.50 per night.
- 2 Children aged 6 to 16, pay half of the amount.

### **Art. 6: Annual Flat Rate for Holiday Homes not Rented or Rented only Occasionally**

- 1 All holiday homes not rented or occasionally rented are subject to a flat-rate Tourist Tax which replaces the daily Tourist Tax and the old flat-rate tax.
- 2 The flat rate is calculated on the basis of the average occupancy rate (number of nights), set at 50 overnight stays per annum, multiplied by the amount of the Tourist Tax, set at CHF 2.50 (art, 5, letter b), i.e.  $50 \times \text{CHF } 2.50 = \text{CHF } 125.00$  per annum and per "Unit Per Household" (UPH). The UPH is derived from the number of rooms per dwelling (as defined and recorded by the Municipality).

## **(Final) Draft of Regulation of Municipality of Chalais Relating to Visitors' Tax**

---

The flat tax is due for each dwelling, according to the number of UPH, meaning, on an annual basis:

<i>Studio or one-bedroom dwelling</i>	<i>equivalent to 2 UPH,</i>	<i>at CHF 125/UPH,</i>	<i>or <b>CHF 250.00</b></i>
<i>Two -room dwelling</i>	<i>equivalent to 2.5 UPH,</i>	<i>at CHF 125/UPH,</i>	<i>or <b>CHF 312.50</b></i>
<i>Three-room dwelling</i>	<i>equivalent to 3.5 UPH,</i>	<i>at CHF 125/UPH,</i>	<i>or <b>CHF 437.50</b></i>
<i>Four-room dwelling</i>	<i>equivalent to 4.5 UPH,</i>	<i>at CHF 125/UPH,</i>	<i>or <b>CHF 562.50</b></i>
<i>Five-room dwelling</i>	<i>equivalent to 5.5 UPH,</i>	<i>at CHF 125/UPH,</i>	<i>or <b>CHF 687.50</b></i>
<i>Dwelling with 6 rooms or more</i>	<i>equivalent to 6.5 UPH,</i>	<i>at CHF 125/UPH,</i>	<i>or <b>CHF 812.50</b></i>

For other forms of accommodation which are only partly assimilated to a holiday accommodation, only the number of rooms offered as holiday accommodation is taken into account.

3 The number of rooms in a dwelling is determined by the municipal services on the basis of the Federal Register of Buildings and Housing (RegBL). In the event of insufficient data or disputes, the owner is obliged to provide the plans of his residence to the municipal services and to allow them to visit it.

### **Art. 7: Payment**

- 1 Tourist taxes due by companies offering tourist dwellings as their core business must be paid at the same time as the transmission of the overnight stay statement or within 30 days of receipt of the invoice.
- 2 The transmission of the overnight stay statement (arrival form) must in any case be made no later than the 10th of the following month.
- 3 The flat-rate tourist tax is due 30 days after notification of the annual invoice.

### **Art. 8: Ex Officio Taxation**

- 1 If the debtor of a tax does not provide the necessary information for taxation or does not pay the amount of the tax on time, the Municipal Council shall, after an unsuccessful summons, proceed to automatic taxation. This taxation is equivalent to an enforceable judgment within the meaning of Article 80 of the Federal Debt Enforcement and Bankruptcy Act.
- 2 The automatic taxation must reflect as closely as possible the real situation of the debtor taxed ex officio.
- 3 The payment of a fine does not exempt the payment of unpaid taxes.

## **Chapter 2: Final Provisions**

### **Art. 9: Collection Body**

The collection of Tourist Taxes is carried out by the Municipality of Chalais, which may delegate this task. The provisions of Article 14 L<sub>Tour</sub> concerning surveillance shall apply.

# **(Final) Draft of Regulation of Municipality of Chalais Relating to Visitors' Tax**

---

## **Art. 10: Control**

The collection agency is authorised to carry out checks on the regularity of the payment of the Tourist Tax.

## **Art. 11: Statistics Regarding Overnight Stays**

- 1 Owners of a holiday accommodation who rent their holiday accommodation occasionally shall notify the tax authorities of the number of actual overnight stays until May 10<sup>th</sup> and November 10<sup>th</sup>, on the basis of a form drawn up by the latter.
- 2 All other hosts shall communicate each month to the collecting body the number of actual overnight stays, for the 10th of the following month.

## **Art. 12: Referral**

The provisions of the Cantonal Tourism Act and the Ordinance on the Tourism Act shall apply for the remainder.

## **Art. 13: Means of Law**

- 1 Any administrative decision taken pursuant to this Regulation by the Municipal Council may be the subject of a substantiated complaint within the meaning of Articles 34a ff. and 34h ff. of the LPJA to the Municipal Council within 30 days of its notification.
- 2 Administrative decisions rendered on complaints may be appealed to the Council of State within 30 days under the conditions provided for by the LPJA. Criminal decisions rendered on complaints may be appealed to the Cantonal Court under the conditions provided for by the LACPP and the CPP.

## **Art. 14: Entry into Force**

This Regulation shall enter into force on **xx.xx.xx.xxxx**.

Thus decided by the Municipal Council of the Commune of Chalais at the session of **xx.xx.xx.xxxx**.

Thus adopted by the Primary Assembly of the Commune of Chalais on **xx.xx.xx.xxxx**.

Thus approved by the Council of State on **xx.xx.xx.xxxx**.

Municipality of Chalais

President

Secretary