

Tourist and Accommodation Taxes Method of calculation

Tourist tax

Tourist tax is applied to all occasional residents or home-owners who aren't official residents of the commune of Chamoson.

It is paid by the owner and/or tenant:

- the owner : when the chalet or apartment is for personal use or if it is let on a yearly basis. (a fixed price is applied)
- the tenant : for short stay rental; taxes are calculated based on the number of invoiced nights.

Chalet and apartment owners who aren't permanent residents of Chamoson

The payment of taxes is covered by a fixed price, variable according to the age of the occupants.

Adult	Fr. 80.- per annum
Children 6 to 16 yrs	Fr. 40.- per annum
Children under 6 yrs	No tax

Ex. A family (2 adults, 1 child of 10 yrs and a child of 5 yrs) resident of Riddes, owner of a chalet in the Mayens de Chamoson will have to pay 200.- Sfr per annum.

Third party lettings, hotels and B&B's

The tourist tax is payable per night and varies according to the age of the clients:

Adult	Fr. 2.-
Children 6 to 16 yrs	Fr. 1.-
Children under 6 yrs	No tax

Group lodgings : holiday camps, summer camps and youth hostels

The tourist tax is payable per night and varies according to the age of the clients:

Adult	Fr. 1.20
Children 6 to 16 yrs	Fr. 0.60
Children under 6 yrs	No tax

Accommodation tax

Accommodation tax is only applicable to landlords who accommodate against payment :

- hotels
- group bookings
- B&B's
- chalets and apartments

The accommodation tax is payable per night and varies according to the age of the clients:

Adult	Fr. 0.50
Children 6 à 16 yrs	Fr. 0.25
Children under 6 yrs	No tax