

# Chamoson

## MUNICIPAL REGULATIONS ON TOURIST AND ACCOMMODATION TAXES

The Primary Assembly of the municipality of Chamoson,  
Having regard to articles 75, 78 al. 3 and 79 figures 2 and 3 of the cantonal constitution;

Having regard to articles 2, 17, 146, and 147 of the law on municipalities of 5  
February 2004;

Having regard to the law on tourism of 9 February 1996;

Having regard to the decree concerning the law on tourism of 10 December 2014;

Having regard to the tourism guidelines approved by the Municipal Council of 12  
February 2019 and the tourism development plan for the municipality of Chamoson,  
devised in collaboration with stakeholders from the worlds of local tourism, economics  
and culture;

On the proposal of the Municipal Council, the following has been decided:

### **Chapter 1: TOURIST TAX**

#### **Article 1 Policy and provision**

<sup>1</sup> The municipality of Chamoson shall receive a tourist tax (TT).

<sup>2</sup> The proceeds from the tax must be used in the interests of the taxable individuals. It shall notably contribute towards financing:

- use of an information and reservations service;
- local entertainment;
- the creation and use of tourist, cultural and sporting facilities.

<sup>3</sup> It must not be used for the purposes of promoting tourism or to finance ordinary tasks in the municipality.

#### **Article 2 Taxable individuals**

<sup>1</sup> The taxable individuals are guests spending the night in the municipality of Chamoson but who are not domiciled there.

<sup>2</sup> Individuals who provide accommodation to these taxable individuals are responsible for collecting the tourist tax from the latter and for paying this to the tax collection body under penalty of being held personally liable for payment.

#### **Article 3 Exoneration**

The following are exempt from tourist tax:

- a) Individuals domiciled within the territory of the municipality of Chamoson.
- b) Individuals visiting a family member who is not subject to payment of the tax. A family member is defined as any individual belonging to the grandparents' family as well as the spouse.
- c) Children aged 6 years old or under.
- d) School children, apprentices and students attending educational establishments which are recognised and subsidised by the state of Valais during the school term.
- e) Hospital patients and residents of elderly people's homes, facilities for the disabled and social welfare institutions authorised by the state of Valais.
- f) Individuals enlisted into the army or civil defence, firefighters and other similar services while in active service.

- g) Individuals undertaking any activity recognised and subsidised by the Youth and Sports movement.

#### **Article 4 Method of collection**

<sup>1</sup> Tourist tax is collected per night.

<sup>2</sup> Any taxable owner and user of the holiday accommodation occupying the property themselves, as with a long-term tenant, shall pay the tax in the form of an annual fee.

<sup>3</sup> Any holiday accommodation rented out for commercial purposes, such as a hotel, B&B, guesthouse, holiday home or organised accommodation business is not subject to the flat-rate taxation.

<sup>4</sup> If the owner of a second home taxed at the flat-rate rate rents it out on an occasional basis, they are entitled to collect from their tenants the daily tourist tax owed. In this case, the owner is required to declare the nights rented out to the collection body for its statistical purposes.

#### **Article 5 Sum**

<sup>1</sup> The sum total for the tourist tax per person and per night is set according to the following accommodation categories:

- a) Hotels, guesthouses, holiday homes, bed & breakfasts - Fr. 2.50.
- b) Camp sites, camper vans - Fr 2.
- c) Board and lodgings, group accommodation - Fr. 1.50.

<sup>2</sup> The sum total of the tax is halved for children aged between 6 and 16 years old.

#### **Article 6 Annual fee for second homes which are not rented out or only rented on an occasional basis**

<sup>1</sup> The annual fee is set per property and based on its size.

<sup>2</sup> It is set according to the sum of the tourist tax of Fr. 2.50 and an average occupancy rate of 50 days in the corresponding accommodation category (one unit = Fr. 125)

- |   |            |
|---|------------|
| a) Studio, 1 or 1.5 room (1.5 units)            | Fr. 187.50 |
| b) Accommodation with 2 – 2.5 rooms (2 units)   | Fr. 250    |
| c) Accommodation with 3 – 3.5 rooms (3 units)   | Fr. 375    |
| d) Accommodation with 4 – 4.5 rooms (4 units)   | Fr. 500    |
| e) Accommodation with 5 – 5.5 rooms (5 units)   | Fr. 625    |
| f) Accommodation with 6 rooms or more (6 units) | Fr. 750    |

<sup>3</sup> In specific, well-founded cases, the municipality may provide for exceptions to the flat-rate billing and may authorise billing based on actual overnight stays.

<sup>4</sup> The number of rooms at a property is defined by the municipality services based on the Federal Register of Buildings and Dwellings (RegBL). Where there is insufficient or disputed data, the owner is required to provide plans of their property to the municipality services and permit them to make a visit.

### **Chapter 2: ACCOMMODATION TAX**

#### **Article 7 Principle and purpose**

<sup>1</sup> The municipality of Chamoson imposes an accommodation tax.

<sup>2</sup> The accommodation tax serves to finance the promotion of tourism.

#### **Article 8 Taxable individuals**

<sup>1</sup> Accommodation providers who provide paid accommodation to guests who are subject to tourist tax.

<sup>2</sup> Those not renting out their accommodation must inform the collection body.

#### **Article 9 Collection method**

<sup>1</sup> The accommodation tax is charged per night.

<sup>2</sup> Taxable owners and users of the holiday accommodation who rent it out occasionally, in addition to their own use, pay the accommodation tax in the form of a flat-rate fee.

### **Article 10 Sum**

<sup>1</sup> The tax payable amounts to Fr. 0.50.

<sup>2</sup> It is halved:

- a) For children aged between 6 and 16 years old,
- b) For guests covered by article 20 of the Tourism Law,
- c) For group accommodation and campsites.

### **Article 11 Annual fee for holiday accommodation rented out on an occasional or long-term basis**

<sup>1</sup> The annual fee is set per property and based on its size.

<sup>2</sup> It is set according to the sum of the accommodation tax and the average number of 50 days of overnight stays in the corresponding accommodation category (base factor = CHF 25):

a) Studio, 1 or 1.5 room (1.5 units)	Fr.	37.50
b) Accommodation with 2 – 2.5 rooms (2 units)	Fr.	50
c) Accommodation with 3 — 3.5 rooms (3 units)	Fr.	75
d) Accommodation with 4 — 4.5 rooms (4 units)	Fr.	100
e) Accommodation with 5 — 5.5 rooms (5 units)	Fr.	125
f) Accommodation with 6 rooms or more (6 units)	Fr.	150

## **Chapter 3: COLLECTION**

### **Article 12 Collection body**

The collection of tourist tax (TT) and accommodation tax (AT) is carried out by the municipality who is entitled to delegate this tax to a third-party organisation. In this case, the provisions of article 14 of the Tourism Law relating to surveillance apply.

### **Article 13 Collection**

<sup>1</sup> The taxation period corresponds to the calendar year.

<sup>2</sup> The flat-rate taxes are billed on an annual basis.

### **Article 14 Payment**

<sup>1</sup> The tax owed must be paid while communicating the number of logged overnight stays or within the 30 days following receipt of the invoice.

<sup>2</sup> The number of logged days (document of arrivals or other evidence) must, in all cases, be sent over by 10 May at the latest for the winter season and by 10 November for the summer season.

<sup>3</sup> In the event of a non-payment within the stipulated timeframe, any reminder charges, summons costs, debt collection charges and interest on arrears calculated from the due date will be invoiced as extra.

### **Article 15 Automatic taxation**

<sup>1</sup> When the taxpayer does not communicate the elements required for taxation or does not pay the sum of tax owed in a timely manner, the Municipal Council shall proceed to automatic taxation, following an unsuccessful summons. This taxation is equivalent to an enforceable judgement as defined by article 80 of the federal law on debt collection and bankruptcy.

<sup>2</sup> Automatic taxation must reflect the actual situation of the debtor liable to pay automatic taxation.

## **Chapter 4: MISCELLANEOUS PROVISIONS**

### **Article 16 Referral**

The provisions of cantonal legislation on tourism and the ordinance concerning the law on tourism both apply in addition to these regulations.

### **Article 17 Entry into force**

The Municipal Council determined that the present legislation should enter into force on 1 January 2023.

Hereby decided by the Municipal Council of the municipality of Chamoson during a meeting on 30 August 2022.

Hereby adopted by the Primary Assembly of the municipality of Chamoson on 16 November 2022.

And duly approved by the Council of State on 1.03.2023

Municipality of Chamoson

(signature + stamp)

(logo)

Le Conseil d'Etat  
Der Staatsrat

2023.00795

## Decision

Having regard to the request of 16 December 2022 from the municipality of Chamoson seeking approval of the municipal regulations on tourist and accommodation tax;

Having regard to articles 75 and 78 of the cantonal constitution;

Having regard to the provisions of the law of 5 February 2004 on the municipalities (LCo);

Having regard to article 88 of the law of 6 October 1976 on administrative proceedings and jurisdiction (LPJA);

Having regard to the consultation with the parties concerned;

Having regard to various documents presenting the municipal guidelines for local tourism policy;

Having regard to the advanced notice from the economics, tourism and innovation service of 13 January 2023;

On the proposal of the Department of Security, Institutions and Sport,

### **The Council of State**

#### **hereby decides**

to pass the municipal regulations on tourist and accommodation tax by the municipality of Chamoson and as approved by the Primary Assembly of 16 November 2022, subject to the following modification:

Article 6 parag. 3 is deleted: ~~“In specific, well-founded cases, the municipality may provide for exceptions to the flat-rate billing and may authorise billing based on actual overnight stays”.~~

**Meeting of -1 MAR. 2023**

**Fees:** Fr. 200

**Health stamp:** Fr. 8

On behalf of the Council of State

The President

(signature)

Roberto Schmidt

(seal)

The Chancellor

(signature)

Monique Albrecht

Distribution: 5 extr. DSIS (stamp)

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