

ASSOCIATION DES COMMUNES

CRANS MONTANA 

Absolutely



Regulation on visitor tax in the Lens commune

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The Communal Assembly for the Lens commune

- in view of Articles 75, 78 para. 3 and 79, subsections 2 and 9 of the Cantonal Constitution;

- in view of Articles 2, 17, 146 and 147 of the Law relating to Communes dated 5 February 2004;

- in view of the Law on Tourism dated 9 February 1996 ;

- in view of the order relating to the Law on Tourism dated 10 December 2014 ;

- in view of the guidelines issued by the local tourism board in the commune of Lens, drafted in collaboration with local companies in the tourism sector and adopted by the Municipal Councils on _____ ;

upon the recommendation of the Municipal Council, has decided as follows:

CHAPTER 1 : VISITOR TAX

Article 1 ***Principle and use***

¹ The Lens commune collects a visitor tax.

² The proceeds of this visitor tax must be applied in the interests of those who pay it. It helps finance expenses related to tourism, in particular information and reservation services, local activities, and also the creation and running of tourist, cultural and sporting facilities.

³ It may not be used for promoting tourism or financing the ordinary functions of the commune.

Article 2 ***Persons liable to pay***

¹ Guests who spend a night in the commune of Lens but are not domiciled there are liable to pay this tax.

² Those who provide accommodation to persons liable to such tax are responsible for collecting the visitor tax from them and paying it to the relevant collection body. If they do not, they are liable to pay it personally.

Article 3 ***Exemptions***

The following are exempt from paying the visitor tax

- a) those domiciled in the commune of Lens where the tax is collected.
- b) those visiting a family member. 'Family member' means any person related through grandparents, as well as their spouse.
- c) children under 6 years old.
- d) pupils, apprentices, and also students attending a teaching establishment recognised and subsidised by the State of Valais during term time.
- e) patients and residents in care homes for the elderly, centres for the disabled or centres fulfilling a social function and authorised by the State of Valais.

- f) army personnel or those working in civil protection, firefighters and other similar service providers, when there in the course of their duties.
- g) those carrying out an activity that is recognised and subsidised by the Jeunesse et Sports (Youth and Sport) programme.
- h) persons with their domicile in the communes of Crans-Montana and Icogne.
- i) accommodation outside of the building zone and located more than 100 metres from a road that is open to traffic all year, is exempt from 50% of the flat fee visitor tax.

Article 4

Method of calculating tax

¹ The visitor tax is payable per night

² Owners who are subject to tax (in accordance with article 2, paragraph 2) as well as those using holiday accommodation and who occupy the property themselves, and also long-term tenants pay the tax by way of an annual flat fee.

³ The annual flat fee covers any overnight stay in the property, this includes occasional lettings.

Article 5

Amount

¹ The amount of visitor tax per night is fixed :

a) for hotels and any other form of organised lodging, unless specifically listed below, CHF 3.00 per night.

b) for holiday homes or other similar forms of accommodation, CHF 3.00, used to calculate the flat fee.

c) for huts and mountain refuges, CHF 1.20 per night.

d) for international schools, CHF 2.10 per night.

² Children aged between 6 and 16 pay half of the amount.

Article 6

Annual flat fee

¹ All holiday homes, whether not rented out or occasionally rented out, are subject to a flat rate visitor tax which replaces the daily visitor tax and the old flat fee tax.

² The flat fee is based on an average occupation rate (number of nights) fixed at 50 nights, and the rate of visitor tax at CHF 3.00 (Article 5b), thus $50 \times 3.00 = \text{CHF } 150.00$. It is payable for each property depending on the number of units per household (UPH), specifically :

- Accommodation up to 3 rooms equivalent to 2 UPH at CHF 150.00/UPH or CHF 300.-
- Accommodation with 3 rooms equivalent to 4 UPH at CHF 150.00/UPH or CHF 600.-
- Accommodation with 4 rooms equivalent to 6 UPH at CHF 150.00/UPH or CHF 900.-
- Accommodation with 5 rooms equivalent to 8 UPH at CHF 150.00/UPH or CHF 1200.-
- Accommodation 6 rooms or more equivalent to 10 UPH at CHF 150.00/UPH or CHF 1500.-

The average occupation rate is reduced to 20 nights for holiday rentals rented out only occasionally by an owner with their domicile in the commune.

For other forms of accommodation when only a part is offered as holiday accommodation, only the number of rooms offered as holiday accommodation is taken into consideration.

Article 7

Payment

¹ Visitor taxes due from eligible accommodation businesses must be paid at the same time as the statement of the number of nights is sent.

² The declaration of the number of nights must be made when tenants arrive.

³ The annual flat fee is payable within 30 days of annual invoice.

Article 8

Automatic taxation

¹ If, after written notice, the details necessary for taxation purposes are not declared, or the tax due is not paid by the set time, the Municipal Council will proceed with automatic taxation. This tax is classed as an enforceable judgement under Article 80 of the Federal Debt Enforcement and Bankruptcy Law.

² Automatic taxation should as much as possible reflect the actual situation of the person subject to such automatic taxation.

CHAPTER 2 : FINAL PROVISIONS

Article 9 ***Collection system***

The collection of visitor tax is performed by the Lens commune, who may delegate this task. The provisions of Article 14 LTour concerning surveillance apply.

Article 10 ***Statistics for overnight stays***

Owners of holiday accommodation who occasionally rent out their holiday accommodation must declare the actual number of overnight stays to the fee collection body, on the special form provided, before 10 May and 10 November.

Article 11 ***Renvoi***

Provisions in the Cantonal Law on Tourism and the General Order on the Law on Tourism additionally apply under this regulation.

Article 12 ***Commencement***

Thus accepted by the Communal Assembly of Lens, on _____.

Approved by the Council of State on _____.

Commencement date of 1st January 2018 approved at the meeting
on _____ of the Municipal Council of the Lens
commune.

The Municipal Council