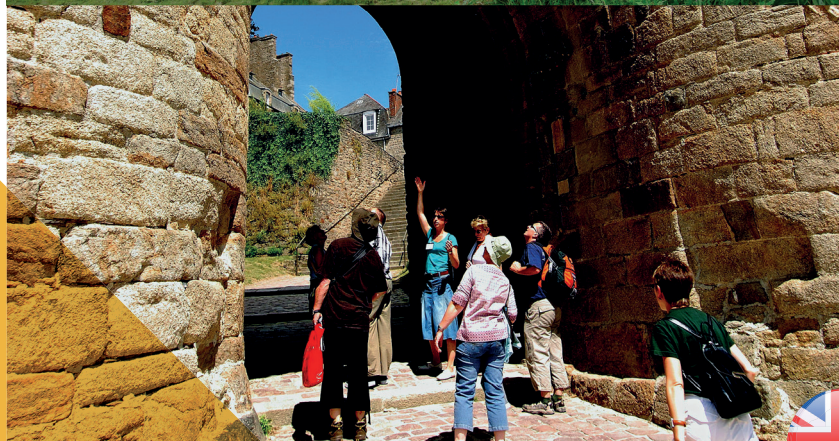# DINAN
AGGLOMÉRATION

TOURIST TAX GUIDE

TOURIST TAX GUIDE

▶ A BRIEF HISTORY

Why the tourist tax was set up?

The tourist tax was created with the 1910 Act, at the initiative of local authorities who spent funds to encourage tourist visits. It has remained true to its vocation for over a century: revenue from this tax is still directly allocated to tourism.

▶ WHO CAN LEVY TOURIST TAX?

Tourist tax may be levied by municipalities and groups of municipalities.
Dinan Agglomération has been collecting this tax for its entire territory since January 1, 2017, unifying and harmonising rates and payment methods for this area.

▶ WHAT IS TOURIST TAX USED FOR?

Revenues from tourist tax are passed on to the urban district tourist board. This enables the area to benefit from additional resources, used to organise high-quality initiatives that encourage tourism, including advertising, promotional campaigns, and tourism development.

▶ WHO PAYS TOURIST TAX?

Tourist tax is paid by each visitor accommodated, directly to tourist accommodation providers, on top of the cost of their overnight stay.
It is calculated per person and per night, and is then passed on by tourist accommodation providers to the Dinan Agglomération's tourist tax department.
Accommodation providers are required to display the tourist tax rate in their accommodation and on the invoice supplied to the client, to receive payment of the tourist tax, and to keep an accommodation provider register showing the number of persons accommodated each day, the amount of tax received, the number of persons exempt, and so on.

▶ RATES

The French General Code for Local Authorities (Code général des collectivités territoriales) determines the rate bands for various categories of accommodation. You must apply the proper rates for each category.

Who is exempt?
- Minors (under-18s),
- Holders of seasonal employment contracts in a municipality within the territory,
- Persons benefiting from emergency housing or temporary rehousing.

▶ PAYMENT

Tourist tax is annual; accommodation providers and real estate agencies offering seasonal accommodation must receive payment throughout the year and then pass it on each quarter (except for marinas, for which a flat-fee tourist tax is applicable from 1/06 to 30/09 each year).

When must it be paid?

All accommodation providers in the territory must declare their tourist tax according to the schedule below:

	Rental period	Declaration period and payment
Period 1	January 1 – March 31	April 1 – April 20
Period 2	April 1 – June 30	July 1 – July 20
Period 3	July 1 – September 30	October 1 – October 20
Period 4	October 1 – December 31	January 1 – January 20

If no declaration is made, or if the tourist tax is not paid or paid late, the accommodation providers, hotel-keepers, property owners, and intermediaries listed in Article L. 2333-33 and the professionals listed in section II of Article L. 2333-34 receive a formal notice by registered letter with return receipt. If the situation is not remedied within a period of thirty days following receipt of this formal notice, an automatic taxation notice, stating the relevant grounds, is sent to the defaulting declarer at least thirty days prior to collection of said tax.

How to make a declaration and pay

1 ▶ **Declare and pay online**   NEW AS OF JANUARY 1, 2018

Log onto the online declaration platform: http://taxe.3douest.com/dinan.php (24/7): fill in your accommodation provider register online and pay by bank card.

2 ▶ **Declare and pay by cheque or cash**

Fill in the paper or electronic copy of the accommodation provider register: using this, the accommodation provider states the number of persons taxed, the number of overnight stays, the number of persons exempt, and the amount of tax paid, for each day. Send or upload this document along with your payment.

NB: failure to comply with any of these obligations may incur the application of legal sanctions, i.e. late payment penalties, class 2 and class 3 contravention fines, or automatic taxation.

For any additional information about tourist tax, feel free to contact us:

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