Regulations
on Tourist and Accommodation Taxes
of the Municipality of Riddes

The primary assembly of the Municipality of Riddes

    - having regard to Art. 75, 78 para. 3 and 79 numbers 2 and 3 of the cantonal Constitution;
    - having regard to Art. 2, 17, 146 and 147 of the Municipalities Act of 5 February 2004;
    - having regard to the Tourism Act of 9 February 1996;
    - having regard to the Ordinance concerning the Tourism Act of 10 December 2014;
    - having regard to the guidelines of the local tourism policy of the Municipality of Riddes, drawn up in collaboration with local tourism players and adopted by the Municipal Council on 16 April 2015;

On the proposal of the Municipal Council, decides as follows:

Chapter 1: TOURIST TAXES

Article 1   Principle and assignment

[1] The Municipality of Riddes collects a tourist tax.

[2] The proceeds of the tourist tax must be used in the interest of the persons liable for the said tax. It contributes to financing in particular the operation of an information and reservations service, local events as well as the creation and operation of tourism, cultural or sports facilities.

[3] A minimum amount of 50 centimes per night is allocated to the investment of new tourism infrastructure.

[4] The tourist tax shall not be used for the promotion of tourism or to finance the ordinary tasks of the Municipality.

Article 2   Taxable persons

[1] Taxable persons are guests who spend the night in the Municipality of Riddes without being domiciled there.

[2] Whoever hosts taxable persons is responsible for collecting the tourist tax from them and for paying it to the collection body, under penalty of being personally liable for its payment.

Article 3   Exemption

The following are exempt from the tourist tax:
    a)   persons domiciled in the territory of the Municipality of Riddes in which the tax is collected;
    b)   people staying with a family member not subject to the payment of the tax. By family member, we mean any person related to the grandparents as well as the spouse;
    c)   children under 6 years of age;

d) pupils, apprentices as well as students attending educational establishments recognised and subsidised by the State of Valais during the school year;

e) patients and residents of hospitals, homes for the elderly, establishments for the disabled or of a social nature authorised by the State of Valais;

f) persons incorporated into the army or civil protection, firefighters and other similar services, when they are on duty;

g) persons carrying out an activity recognised and subsidised by the Youth and Sports movement.

Article 4   Method of collection

[1] The tourist tax is charged per night.

[2] The liable owner and the user of the accommodation such as the long-term tenant, pay the tax in the form of an annual fee.

[3] Commercially rented accommodation, such as hotels, B&Bs, qualified tourist residences, organised housing companies are not concerned by the annual fee.

[4] All overnight stays are included in the annual fee of the object, except for occasional rentals, which are charged per night.

Article 5   Amount

[1] The amount of the tourist tax per night is fixed:

a) for hotels and any other form of structured accommodation, insofar as it is not specifically listed below, at CHF 2.50

b) for holiday accommodation at CHF 2.50

c) for mountain chalets and refuges at CHF 2.50

[2] Children aged 6 to 16 pay half the amount.

Article 6   Annual fee for holiday accommodation that is not exclusively rented out for commercial purposes

[1] The annual fee is charged by object and according to its size.

[2] It is set on the basis of the amount of the tourist tax of CHF 2.50 and the average occupancy rate of 40 days of the corresponding accommodation category (one unit = CHF 100).

a)	accommodation of less than 45 m2	(2 units)	CHF	200
b)	accommodation from 46 to 65 m2	(3 units)	CHF	300
c)	accommodation from 66 to 90 m2	(4 units)	CHF	400
d)	accommodation from 91 to 140 m2	(6 units)	CHF	600
e)	accommodation from 141 to 180 m2	(8 units)	CHF	800
f)	accommodation of more than 181 m2	(10 units)	CHF	1,000

[3] In justified particular cases, the Municipality may provide for exceptions to fixed-rate billing, and authorise billing on the basis of the actual number of nights.

[4] The number of habitable m2 of each accommodation is defined according to the Cantonal Act and the Ordinance on constructions. The number of habitable m2 is registered with the official register of buildings of the Municipality of Riddes.

Article 7   Payment

[1] The tourist taxes due must be paid at the same time as the transmission of the statement of overnight stays or within 30 days of receipt of the invoice.

[2] The declaration of overnight stays must be made on the arrival of the tenants.

[3] For professional accommodation providers, the number of overnight stays can be declared as a fixed rate depending on the number of beds available in the rented accommodation.

[4] The arrival forms must be transmitted electronically, in accordance with the instructions of the collection body.

[5] Annual fees are due within 30 days of receipt of the invoice.

[6] Up to the amount of the annual fee of the object concerned, the amounts collected per night for each object rented occasionally or commercially shall be reimbursed to the owner and deducted from the invoice for the following year.

Article 8   Automatic taxation

If the taxable overnight stays are not declared within 30 days after written summons, the Municipal Council shall determine, according to its own discretion, the amount due, which shall reflect as closely as possible the real situation of the automatically taxed debtor.

Chapter 2: ACCOMMODATION TAX

Article 9   Principle and assignment

[1] The Municipality of Riddes collects an accommodation tax.

[2] The accommodation tax is used to finance tourism promotion.

Article 10   Taxable persons

[1] All accommodation providers who provide accommodation to guests who are liable to pay the tourist tax are subject to the accommodation tax

[2] Anyone who does not rent their accommodation must inform the collection body.

Article 11   Method of collection

[1] Accommodation tax is charged per night.

2 The owner and user of the holiday accommodation who use the object for themselves do not pay accommodation tax.

Article 12   Amount

[1] The amount of the tax is CHF 1.

[2] It is reduced by half:
   a)   for children aged 6 to 16.
   b)   for hosts of guests to whom Article 20 of the Tourism Act applies;
   c)   for campsite operators.

Article 13 Annual fee for long-term rented holiday accommodation

[1] The annual fee is charged per object and according to its size.

[2] It is calculated on the basis of the amount of the accommodation tax of CHF 1 and the average occupancy rate of 40 days of the corresponding accommodation category (one unit = CHF 40).

a)	accommodation of less than 45 m2	(2 units)	CHF	80
b)	accommodation from 46 to 65 m2	(3 units)	CHF	120
c)	accommodation from 66 to 90 m2	(4 units)	CHF	160
d)	accommodation from 91 to 140 m2	(6 units)	CHF	240
e)	accommodation from 141 to 180 m2	(8 units)	CHF	320
f)	accommodation of more than 181 m2	(10 units)	CHF	400

Chapter 3: FINAL PROVISIONS

Article 14 Collection body

The collection of tourist and accommodation taxes is carried out by the Municipality.

Article 15 Reference

For the rest, the provisions of the Cantonal Act on Tourism as well as the General Ordinance on the Act on Tourism shall apply.

Article 16 Entry into force

The Municipal Council sets the date of entry into force of these regulations.

So decided by the Municipal Council of the Municipality of Riddes during its meeting of 16 April 2015. So

adopted by the Primary Assembly of the Municipality of Riddes on 28 May 2015.

So approved by the Council of State on 16 September 2015.

Municipality of Riddes

The President   The Secretary

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Jean-Michel Gaillard   Steve Bessard