

TAX Tourist

PRACTICAL GUIDE

For local accommodation
providers

**ADDITIONAL
DEPARTMENTAL TAX**

PETR du Pays du Ruffécois
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2025
Edition





NEW 2025

The Additional Departmental Tax (TAD) to the Tourist Tax

The Charente Departmental Council deliberated on December 14, 2023 in favour of the establishment of an additional departmental tax (TAD) to the tourist tax.

This new resource will support the actions resulting from the departmental development plan for sustainable tourism in Charente 2024-2030.

What is the Additional Departmental tax to the Tourist Tax

The TAD in addition to the tourist tax is provided for by the General Code of Local Authorities. **It is a tax that represents 10% of the existing tourist tax.** It is levied on municipal or inter-municipal territories that have already implemented a tourist tax and is added to the rates defined by the municipality or group of municipalities (Art. L-3333-1 of the General Code of Local Authorities).



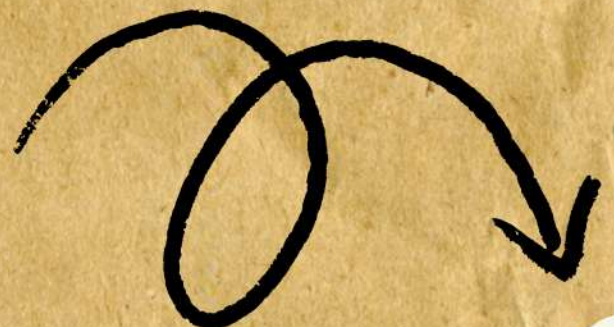
CHARENTE
LE DÉPARTEMENT

Who is responsible for collecting the TAD ?

Hosts are required to collect the tourist tax and the additional tourist tax (TAD). They will send all taxes to the PETR by following the process already in place. The declaration supports provided make it possible to identify the amount of the additional tax next to the amount of the tourist tax. The PETR which collects the proceeds of the tourist tax and the TAD, will transfer the latter to the Department.



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RATES ON PAGE 3**



What is tourist tax?

Tourist tax has existed in France since 1910 (Law of 13 April). It was introduced to encourage the development of tourism in a given area.

It is a guarantee of quality for the area, illustrating the political will to develop and structure the tourist experience with a view to improving the tourist perception and increasing visitor numbers.

For the region

In 2016, the elected representatives of the Pays du Ruffécois PETR decided to introduce the 'taxe de séjour au réel'* throughout the Pays du Ruffécois.

In 2020, the Pays Ruffécois set up an online declaration platform to facilitate the declaration and payment procedures for accommodation providers.

Who collects the tax?

The tourist tax concerns all short tourist rentals, if they are managed by professionals or individuals.

Who pays the tax?

The tourist tax applies to all short-term tourist accommodation, whether managed by professionals or private individuals.

What is it used for?

All proceeds from the tourist tax are automatically transferred to the Destination Nord Charente Tourist Office.

This revenue is used to finance promotional activities such as the tourist maps, training courses under the Local Professionalisation Plan for local service providers who are partners of the Tourist Office, etc



*NOTE

Actual tourist tax applies to travellers who are not domiciled in the commune where they are staying for a period of time.

It is calculated on the basis of the number of nights per person.

Exemption

- Minors (under 18).
- Holders of seasonal employment contracts employed in the area.
- Persons benefiting from emergency accommodation or temporary rehousing.
- People occupying premises where the rent is less than €1.

2025 RATES - Tourist tax

INCLUDING ADDITIONAL DEPARTEMENTAL TAX 10%

| TYPES AND CATEGORIES OF ACCOMMODATION | RATE INCLUDING ADT |
|---|--------------------|
| CHATEAUX | €3.30 |
| 5-STAR TOURIST HOTELS, 5-STAR TOURIST RESIDENCES, 5-STAR FURNISHED TOURIST ACCOMMODATION | €1.10 |
| 4-STAR TOURIST HOTELS, 4-STAR TOURIST RESIDENCES, 4-STAR FURNISHED TOURIST ACCOMMODATION | €1.10 |
| 3-STAR TOURIST HOTELS, 3-STAR TOURIST RESIDENCES, 3-STAR FURNISHED TOURIST ACCOMMODATION | €0.77 |
| 2-STAR TOURIST HOTELS, 2-STAR TOURIST RESIDENCES, 2-STAR TOURIST ACCOMMODATION, 4 AND 5-STAR HOLIDAY VILLAGES | €0.66 |
| 1-STAR TOURIST HOTELS, 1-STAR TOURIST RESIDENCES, 1 STAR FURNISHED ACCOMMODATION, 1-STAR TOURIST ACCOMMODATION, 1, 2 AND 3-STAR HOLIDAY VILLAGES, BED AND BREAKFASTS, COLLECTIVE INNS | €0.55 |
| 3, 4 AND 5-STAR CAMPSITES AND CARAVAN PARKS ANY OTHER OUTDOOR ACCOMMODATION OF EQUIVALENT CHARACTERISTICS, PITCHES FOR MOTOR HOMES, CARAVAN PARKS AND TOURIST CAR PARKS PER 24 HOURS. | €0.44 |
| CAMPSITES AND CARAVAN PARKS CLASSIFIED AS 1 AND 2 ANY OTHER OUTDOOR ACCOMMODATION OF EQUIVALENT CHARACTERISTICS, MARINAS | €0.22 |

IN THE CASE OF ACCOMMODATION AWAITING CLASSIFICATION AND UNCLASSIFIED ACCOMMODATION THAT DOES NOT FALL WITHIN THE CATEGORIES OF ACCOMMODATION LISTED ABOVE, THE RATE APPLICABLE PER PERSON PER NIGHT IS 5% OF THE COST PER PERSON PER NIGHT, SUBJECT TO THE LIMIT OF THE RATE APPLICABLE TO CHATEAUX.

EXAMPLE OF CALCULATION FOR UNCLASSIFIED ACCOMMODATION INCLUDING ATD (10%):

Furnished accommodation for 6 people

Number of guest : 2 adults + 4 children (under 16) = 6 guests

Rate for furnished accommodation per week = €840 **Rate per night** = €840/ 7 days = €120

Calculation of the amount of tax per night : (€120 x 5%) / 6 guests = 1 €

Amount to be paid per night : €1 x 2 adults = €2

Amount of tourist tax = €2 x 7 nights = €14

Amount payable for one-week stay including ATD = €14 x 10% = 1.40 = **€15.40**

Obligations of the accommodation provider

1

I declare my accommodation to the Mairie where it is located :

- cerfa n°13566*03 for bed and breakfast accommodation.
- cerfa n°14004*04 for furnished tourist accommodation.

2

I display the rate of tourist tax whether i am the landlord, hotelier or owner of the accommodation.

If i rent directly, i collect the tourist tax from my guests by applying the rate for the category of my accommodation and i issue an invoice showing the amount of the tourist tax. Failure to do so may result in penalties.

3

If the accommodation is rented via a third-party collector (Airbnb, Booking, ...), this third party is responsible for collecting and paying the tourist tax (check with the third party).

4

I update my register of visitor's stays each month to record the number of nights sold.

5

I declare and pay the proceeds of the tourist tax to the PETR du Pays Ruffécois via the online declaration platform twice a year.

The calendar

The tourist tax is collected from 1st January to 31st December each year, according to **2 collection** :

- **from 1st January to 30st April**
- **from 1st May to 31st December**



Payment

The accommodation provider must pay back the tourist tax collected :

- **On 20 May** for tax collected between 1 January and 30 April.
- **On 20 January** for tax collected between 1 May and 31 December.

how ?

Via the online declaration platform
<https://taxe.3douest.com/ruffecois.php>



Online declaration of tourist tax

<https://taxe.3douest.com/ruffecois.php>

easier, faster

I log in

- From "Log in", I click directly on "New password". I receive an email inviting me to create a password valid for 24 hours. The platform guides me through the process of defining a password that complies with CNIL recommendations.
- Once it has been validated, I am redirected to the login page.

i declare

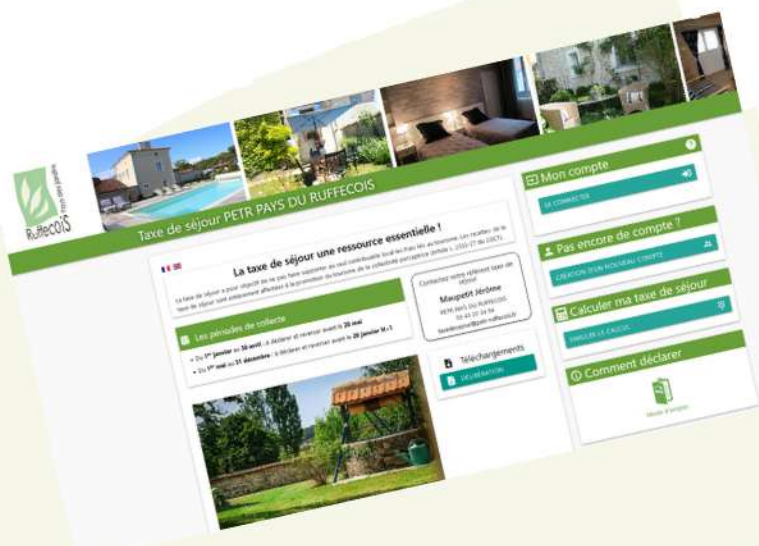
- **I rent directly** : i use the "manual register entry" tab.
- The platform automatically calculates the tourist tax amounts.
- **I rent via an online booking platform** (Airbnb, Booking,... if they are collecting on your behalf) : I simply enter the period and the name of the platform in the "rental via third-party collector" tab.
- **I have not rented** : i use "i have not rented" tab.

From my personal, secure space, i can :

- view/modify my personal details and that of my accommodation
- update my closure periods
- keep my accommodation register online
- submit my declaration in one click
- view my previous declaration
- pay the tourist tax online
- print tourist tax return summaries
- consult Frequently Asked Questions
- consult the documents and information available to me
- contact my tourist tax advisor directly

I pay

- **By 20 May** : for the period from 1 January to 30 April.
- **By 20 January** : for the period from 1 May to 31 December
- **Means of payment** : Cheque, bank transfer, credit card.



The Tourist Office "Destination Nord Charente" as a privileged partner



Benefit from a free partnership.

All you have to do is return the registration form (downloadable from the Tourist Office website: <https://www.destination-nordcharente.com>)

Free package

- A meeting with the office, a representative will come to your establishment to get to know you better and provide you with information and advice on classification and existing labels, online sales, Charente Tourism services, as well as compulsory and desirable equipment and advice on fittings, decoration etc
- Publication on the website.
- Participation in Facebook discussion groups to exchange ideas on all subjects and best practise.
- Distribution of your information.
- Online sales tools to manage your bookings and improve your visibility on the web.
- ...

Optional services

- Google "My Business" listing.
- Promotion of your business on the Facebook page.
- 250 placemats.
- Cardboard display stand.
- ...



The team is waiting for you !
accueil@destination-nordcharente.com
05-45-38-38-48

Practical info

Why should i classify my furnished tourist accommodation ?



- ★ I benefit from a flat-rate tax allowance of 71% (instead of 50%) on rental income.
- ★ It's a guarantee of quality and transparency about my level of service.
- ★ I can accept holiday vouchers if I am a member of the Association Nationale des Chèques Vacances
- ★ I benefit from a fixed rate that corresponds to the category of my accommodation.

Contact us to classify your accommodation (non exhaustive list)

CHARENTES TOURISME 05-54-67-13-19 - M. Olivier GABARD
<https://charentestourisme.jeclassemalocation.com/>

GÎTES DE FRANCE CHARENTE 05-45-69-48-64



Questions about tourist tax ?

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Many thanks to Christine Cooper for translating this guide.

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