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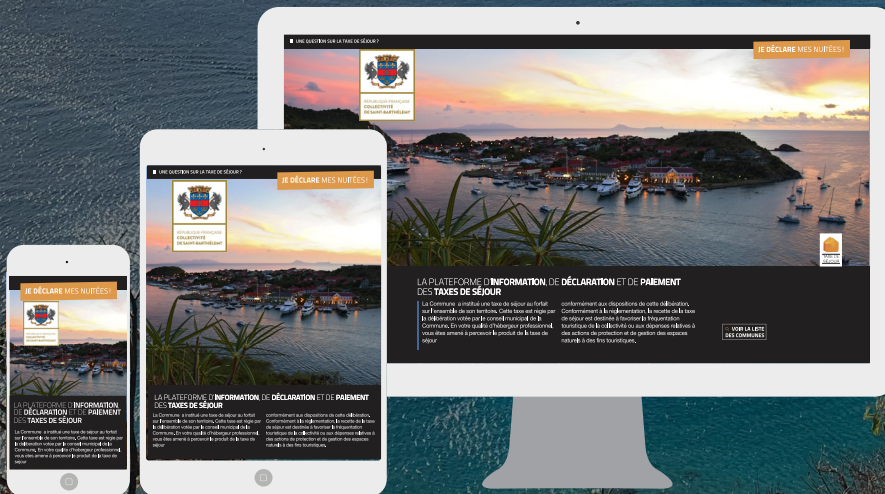
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 RÉPUBLIQUE FRANÇAISE
 COLLECTIVITÉ
 DE SAINT-BARTHÉLEMY

CHARGE THE TOURIST TAX > EASILY


 ALL THE ANSWERS TO YOUR QUESTIONS ON THE TOURIST TAX
 ARE AVAILABLE ON

<https://comstbarth.taxesejour.fr>


WITH YOUR LOGIN NAME AND PASSWORD, SIGN UP ONLINE TO :

CALCULATE

COLLECT

DECLARE

PAY

<https://comstbarth.taxesejour.fr>

 TAXE DE
 SÉJOUR

 UN TÉLÉSERVICE
 Nouveaux
 Territoires

1 WHAT ARE THE RATES ?

the tourist tax rate is **5%** of the real price of the stay*

*The real price of the stay : the price of the stay excluding related services, including catering, regardless of the number of guests, nature and category of the accommodation.

CITY COUNCIL'S MINUTES OF N° 2019-027 CT
Period of perception
From January 1st to December 31st

2 WHO PAYS THE TOURIST TAX ?

Article 123 of the Contributions's Code :

«The established tourist tax will be applicable to all persons renting an accommodation on the territory of the Collectivity. Tenants with a seasonal contract employed in the territory of the Collectivity, as well as persons holding a lease of more than six months, are exempt from the tourist tax. Persons with a furnished accommodation (villa, apartment, studio), or bed and breakfast, who wish to host a person in return of payment, must first declare this stay (characterized by a rental day, week or month) to local authorities.»

3 WHO COLLECTS THE TOURIST TAX ?

The landlords, hoteliers, owners or other intermediaries collect the tourist tax at the rate in effect at the time of the stay and not at the date of booking or payment of the rent. This tax must be collected before the departure of the people you are hosting for a fee, even if the rent payment is deferred.

All accommodations are concerned as long as the stay is for a fee and whether you are a professional or not, even if it is your main residence.

4 THE DIGITAL OPERATORS

When the lease is made through a digital intermediary, it may be the collector of the tax. For the declaration and the payment of the tourist tax there is solidarity between the host and the collector of the tax.

? HOW TO CALCULATE THE AMOUNT OF THE TOURIST TAX ?

To calculate the amount of tourist tax you will perceive :

1st EXEMPLE : A family of 2 adults and 2 children who stayed 7 nights in an accommodation for a pre-tax price of 756,00 € excluding related services will have to pay :

Price of the rent per stay : **756,00 €**

Calculation of the amount of the tourist tax : $756,00 / 100 \times 5 =$ **37,80 €**

Tourist tax to charge* : = 37,80 €*

* Regardless of the currency used (euros or dollars), the tourist tax rate will always be 5% of the real price of the stay, excluding related services.

5 DECLARATIONS / PAYMENT

The collector of the tax declares it within fifteen (15) days following the month of the stay in question, and pays it at the latest on the last day of the month of the declaration, under his responsibility, when the formalities are carried out via the digital tool dedicated to the declaration and the payment of the Tourist Tax : <https://comstbarth.taxesejour.fr>

The declaration can be carried out indifferently in euros or dollars. Its repayment will always be made in euros after application of the rate of chancery in force.

6 FLATS OF TOURISM AND BED AND BREAKFASTS : PRELIMINARY DECLARATIONS

Article 124 bis of the Contributions's Code :

«The said declaration is to be done via tele-service provided to hosts by local authorities or, if failing, should be done directly to the relevant authority member responsible for the collection of the said tax. Upon receipt of the declaration, a 13-digit registration number is assigned to the host by local authorities. Digital intermediaries will require this registration number from any persons with a furnished apartment or bed and breakfast wishing to promote their local rental online.

The declaration should state :

- 1 • The identity, postal address and e-mail address of the host for individuals
 - The SIRET number, postal address and e-mail address of the host for a corporate entity
- 2 • The address of the accommodation and its status (primary residence or not)
- 3 • The nature of the accommodation: furnished tourism (villa, apartment, studio), or guest room(s)
- 4 • The number of rooms and beds in the accommodation

Any changes made to the information in the declaration must be re-declared to local authorities.»

For further details on the collect for the digital operators and your obligations, please visit : <https://comstbarth.taxesejour.fr>



To calculate the tourist tax with a proportional rate you will perceive, a tool is at your disposal in the section «Rates and calculation methods» on : <https://comstbarth.taxesejour.fr>

2nd EXEMPLE : A family of 2 adults and 2 children who stayed 1 night in an accommodation for a pre-tax price of 756,00 \$ excluding related services will have to pay :

Price of the rent per stay : **756,00 \$**

Calculation of the amount of the tourist tax : $756,00 / 100 \times 5 =$ **37,80 \$**

Tourist tax to charge* : = 37,80 \$*

* The declaration can be carried out indifferently in euros or dollars. The repayment will always be made in euros after applying the currently of chancery. That you can consult on : https://www.economie.gouv.fr/dgfip/taux_chancellerie_change