



We are pleased to share this information letter regarding the changes to the tourist tax in Evian-les-Bains, effective from January 1st, 2026.

### AN ESSENTIAL TOOL FOR THE ORGANIZATION AND DEVELOPMENT OF OUR TERRITORY.

It contributes in part to the funding of the Tourist Office, which plays a key role in promoting and supporting the area's tourism offering.

The municipal services remain fully available to inform and assist you. For any questions regarding the tourist tax, you can contact us:

By email: [evian@taxesejour.fr](mailto:evian@taxesejour.fr)

By phone: 04 50 83 10 26

## RATE CHANGES IN 2026

**By resolution dated May 12, 2025, the Municipal Council decided to revise the tourist tax rates, which had remained unchanged since 2021. The new rates will take effect on January 1<sup>st</sup>, 2026.**

### DEFINITION OF A FURNISHED TOURIST ACCOMMODATION

A furnished tourist accommodation is a villa, chalet, apartment, or furnished studio intended for the exclusive use of the tenant, offered for rent to transient clients who do not take up residence there. The stay is characterized by rental on a daily, weekly, or monthly basis. (Article L. 324-1-1 of the French Tourism Code).

### DEFINITION OF A BED AND BREAKFAST

Bed and breakfast accommodations are furnished rooms located in the owner's primary residence, made available to tourists for a fee, for one or more nights, and include services such as breakfast. (Article L. 324-3 of the French Tourism Code).

## WHO IS SUBJECT TO THE TOURIST TAX?

Any non-exempt adult guest who spends at least one night in accommodation or on a tourist pitch within our area and who does not have a residence in the municipality is subject to the tourist tax.

The following are exempt from the tourist tax:

- Minors ;
- Seasonal workers employed under a work contract in the municipality;
- Individuals benefiting from emergency accommodation.

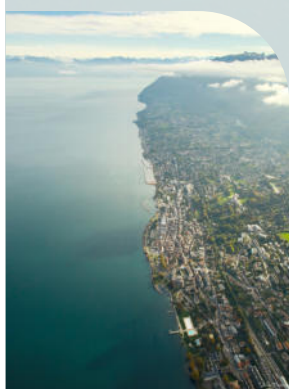
## WHAT IS MY ROLE AS A HOST?

- I collect the tourist tax year-round from guests staying at my property.
- I declare all rentals made without the use of an intermediary.

Booking platforms that act as payment intermediaries are responsible for collecting the tax for rentals they process on behalf of **non-professional hosts**.

## WHAT ARE MY OBLIGATIONS AS A HOST?

- Clearly display the tourist tax rates, available at <https://evian.taxesejour.fr> (section « My documents »);
- Keep the accommodation register up to date;
- Indicate the amount of the tourist tax separately from the rental price on all invoices;
- Notify the tourist tax department of any changes (e.g. obtaining a classification, opening a new accommodation, stopping rentals, etc.);
- Include the registration number in all listings and provide it to any intermediary.



## WHO DECLARES AND WHO REMITS THE TOURIST TAX?

### I am a professional or classified as a professional rental provider (LMP):

I am responsible for declaring, collecting, and remitting the tourist tax, even when using online booking platforms.

### I am not a professional rental provider:

- As a non-professional host, if I rent directly without an intermediary : I must declare, collect, and remit the tourist tax myself.
- If I rent through a manager (concierge service, real estate agency) : the manager declares, collects, and remits the tax (either on my account or the agency's). It is essential to inform the tourist tax department of the mandate agreement. Otherwise, I remain solely responsible for the declaration and payment of the tax.
- If I rent through a digital platform (Airbnb, Abritel, Booking, etc.) : the platform declares, collects, and remits the tourist tax only for the bookings it handles. I am still responsible for declaring, collecting, and remitting the tax for all other bookings.

**Digital platforms only handle the tourist tax for non-professional hosts.**

## HOW TO DECLARE AND WHEN TO REMIT THE 2026 TOURIST TAX?

### Declaration is mandatory, even if there is nothing to declare (zero is still a declaration).

You must declare « zero » if you have made no rentals, or if all your rentals were made through an intermediary.

We kindly ask you to comply with the following declaration and remittance schedule:

- Period from March 1<sup>st</sup> to May 31<sup>st</sup> (inclusive) : declaration and remittance **before June 30<sup>th</sup>**;
- Period from June 1<sup>st</sup> to August 31<sup>st</sup> (inclusive) : declaration and remittance **before September 30<sup>th</sup>**;
- Period from September 1<sup>st</sup> to November 30<sup>th</sup> (inclusive) : declaration and remittance **before December 31<sup>st</sup>**;
- Period from December 1<sup>st</sup> to February 28<sup>th</sup> (inclusive) : declaration and remittance **before March 31<sup>st</sup>**;

Please note that random audits may be conducted, and penalties may apply for late declarations or remittances.

## HOW TO CALCULATE THE TOURIST TAX?

The new rates (per person, per night) will come into effect on January 1<sup>st</sup>, 2026.

### Classified establishments

Categories	Hotels, Tourist residences, and classified furnished rentals	Holiday villages	Campsites	Rate per person, per night				
				Palaces	★★★★★	★★★★	★★★	★★
	€4,80	NC	NC					
	€3,50	€1,00	€0,60					
	€2,60							
	€1,70	€0,80	€0,20					
	€1,00							
	€0,80							

### Non-classified accommodations

Categories	Rate per person, per night
Collective hostels	€0,80
Bed and breakfast accommodations	€0,80
Motorhome areas and tourist parking areas (per 24-hour period)	€0,60
Marina	€0,20

### Unclassified furnished tourist accommodations, or establishments pending classification

Categories	Rate
All accommodations pending classification or unclassified, except outdoor accommodations, taxed proportionally to the price of the accommodation service excluding taxes, and a maximum of €2.30 per person per night,	5%

**For the 4<sup>th</sup> quarter of 2025 (December 2025 /January 2026 /February 2026), only the month of December will retain the 2025 rates. The new rates will apply only to rentals made from January 1<sup>st</sup>, 2026 onward.**