



# Municipality of Nendaz

## Tourist tax Regulation

The Primary Assembly of the Municipality of Nendaz

- in view of Articles 75, 78 section 3 and 79 paragraphs 2 and 3 of the Cantonal Constitution;
- in view of Articles 2, 17, 146 and 147 of the Municipalities Act of 05 February 2004;
- in view of the Tourism Act of 09 February 1996;
- in view of the government order relating to the Tourism Act of 10 December 2014;
- in view of the guidelines of the local tourism policy of the Municipality of Nendaz, drawn up in partnership with local tourism bodies and adopted by the municipal council on the 22<sup>nd</sup> of June 2017;

made their decision on the Municipal council's proposal as follows:

## **Section 1: Tourist tax**

### **Article 1**      Premise and applicability

- 1 The municipality of Nendaz collects a tourist tax.
- 2 The proceeds of the tourist tax are to be used to benefit the taxable persons. These proceeds contribute to the financing of various services including the operation of a reservation and information service, the staging of local events, and also the setting up and operating of sporting, cultural and tourist facilities and infrastructure items.
- 3 It is not to be used for the promotion of tourism nor for the financing of everyday tasks undertaken by the municipality.
- 4 A minimum amount of CHF 1.00 per overnight stay collected annually is allocated to the financing of tourist, cultural, or sports infrastructures and facilities.

### **Article 2**      Taxable persons

- 1 Taxable persons are guests that spend the night in the territory of the municipality of Nendaz, who are not domiciled there.
- 2 The person that provides accommodation to taxable persons is responsible for collecting the tourist tax from the taxable person and for paying it to the collecting body, under penalty of being personally liable for its payment.

### **Article 3**      Exemptions

- 1 The following are exempt from paying the tourist tax:
  - a) persons domiciled in the territory of the municipality of Nendaz where the tax is collected, with the exception of Article 2 section 3.
  - b) persons visiting a family member not subject to the payment of the tax. A member of the family is understood to be anyone that is related to the grandparents or primary grandparents, along with the partner.
  - c) children under the age of 6.
  - d) schoolchildren, apprentices and students attending teaching establishments recognised and sponsored by the State of Valais during the school term.
  - e) patients and boarders in homes for the elderly as well as establishments for the handicapped, or social care establishments authorised by the State of Valais.
  - f) persons enrolled in the army or in a civil protection force as well as firemen and those in a similar kind of service while on duty.

g) persons undertaking an activity recognized and sponsored by the “Jeunesse et Sports” movement, within the scope of the subsidized activity.

h) in the case of co-ownership within the same residence, if one of the co-owners is not liable for the tourist tax, then the relevant accommodation is exempt from the annual fee tourist tax. The non-domiciled co-owner is still liable for the tourist tax to be collected per actual night stayed.

i) owners of accommodation units that are rented out all year to people domiciled in the municipality of Nendaz are not liable for the fee tourist tax.

j) seasonal domiciled staff is exempt from the tourist tax. A non-domiciled owner who rents out his accommodation to domiciled seasonal staff is exempt from the flat-rate tourist tax on a pro rata basis, provided that the rental and the duration of the gainful activity exceed 4 months.

k) owners of uninhabitable dwellings. Dwellings are considered uninhabitable if the water supply has been cut off (sealed main water valve).

l) owners of dwellings whose facilities (water connection) do not allow occupancy during the winter season are exempt from 40% of the flat-rate tourist tax.

#### **Article 4**      Amount

<sup>1</sup> The amount of tourist tax to be collected is calculated on a per night basis depending on the tourist zone in which the accommodation is located (see the tourist zone map annexed: zone 1 is in red, zone 2 is in blue):

	Zone 1	Zone 2
a) For hotels and other kinds of built accommodation (guest house, boarding room, B&B)	CHF 5.00	CHF 3.00
b) For group accommodation (group lodging, mountain cabin) as well as campsites and short-stay parking areas	CHF 4.00	CHF 2.40
c) For holiday lodgings (apartment, studio, chalet, room)	CHF 5.00	CHF 3.00

<sup>2</sup> Children aged 6 to 16 pay half the relevant amount.

#### **Article 5**      Methods of collection

<sup>1</sup> For hotels and other kinds of built accommodation (guest houses, boarding rooms or B&B establishments) as well as collective accommodation (such as group lodgings and mountain cabins) as well as campsites and short-stay parking areas, the tourist tax is collected per **actual night**. The accommodation provider is responsible for collecting the tourist tax from their clients in line with the tariff set out in Article 4, and to forward this once a month to the collecting body.

2 For holiday lodgings (apartments, studios, chalets and rooms) that belong to an owner domiciled in the municipality of Nendaz, in the event of rental to liable persons, the tourist tax is charged per **actual overnight** stay according to the rates defined in Article 4. The owner is responsible for collecting the tourist tax from the tenant and transferring it to the collecting authority.

3 The liable owner who occupies the dwelling personally pays the tourist tax in the form of an annual flat rate. This annual flat rate covers all overnight stays in the dwelling, including those of the owner, family members, guests, and occasional tenants.

4 Holiday lodgings that are exclusively rented out commercially are not subject to the annual flat rate. The owner of a commercially rented lodging is required to provide all supporting documents proving the exclusive commercial use of the property.

## **Article 6**      Annual fee tax

1 The annual fee is worked out per lodging and takes into account its size, expressed as the surface. For the purposes of calculating the fee amount, the gross surface area of the accommodation is defined as being the sum of all surface areas above and below the ground – including horizontal wall and partition sections – that are directly used for habitation purposes or for the undertaking of a business activity or that can be used for this. For more information about surface area calculation, you are kindly requested to see the annexes.

The surface area is defined by the municipal services working on the basis of the Swiss Federal Register of Buildings and Lodgings (RegBL). In the event of there not being enough information or if a dispute should arise, then the owner must provide the plans of his or her lodging to the municipal services, and authorise these services to visit the lodging.

2 It is determined on the basis of the tourist tax amount in conformity with Article 4, on the average occupancy rate of 50 days a year, and on the relevant lodging category.

Category of lodging	Factor	Fee zone 1	Fee zone 2
a) under 45 m <sup>2</sup>	2	CHF 500	CHF 300
b) between 46 and 65 m <sup>2</sup>	3	CHF 750	CHF 450
c) between 66 and 90 m <sup>2</sup>	4	CHF 1000	CHF 600
d) between 91 and 120 m <sup>2</sup>	5	CHF 1250	CHF 750
e) between 121 and 150 m <sup>2</sup>	6	CHF 1500	CHF 900
f) over 150 m <sup>2</sup>	7	CHF 1750	CHF 1050

## **Article 7      Payment**

1 For hotels and other kinds of built accommodation (guest houses, boarding rooms or B&B establishments) as well as collective accommodation (group lodgings and mountain cabins), the tourist tax is to be paid at the same time as the breakdown of nights stayed is sent, or within 30 days of the invoice being received.

2 For holiday lodgings (apartments, studios, chalets and rooms) that belong to an owner domiciled in the municipality of Nendaz, the tourist tax is to be paid at the same time as the breakdown of nights stayed is sent or within 30 days of the invoice being received, at least once every six months.

3 For holiday lodgings (apartments, studios and chalets) that belong to an owner not domiciled in the municipality, the tourist tax is invoiced once a year and must be paid within 30 days of receipt of the invoice.

## **Article 8      Default taxation**

1 In the event that the person owing the tax does not forward the relevant items to the taxation or does not pay the tax amount within the expected time period, then the municipal council authority may - following a summons being issued to which no response has been received – proceed with default taxation. This taxation amounts to an enforceable legal order in the sense conveyed by Article 80 of the Federal Law relating to debt collection and bankruptcy.

2 Default taxation must reflect as closely as possible the actual situation of the debtor that is subject to the default taxation.

3 Anyone who violates the provisions regarding tourist taxes is liable to a fine in accordance with the guidelines of Article 44 of the LTour.

4 Legal entities may be fined in the same way as natural persons.

5 The taxpayer assessed ex officio shall bear the costs incurred.

## **Section 2: Other provisions**

### **Article 9      Collecting body**

The invoicing and collection of tourist taxes is undertaken by the municipality of Nendaz, who may delegate this task partially or entirely. The provisions of Article 14 of the LTour regarding supervision are applicable.

## **Article 10**    Obligation to provide information

Taxable persons must provide to the municipality the information required to calculate or check the tax upon demand.

## **Article 11**    Checks

1 The municipality of Nendaz is authorised to undertake checks on the lawfulness of the tourist tax payments.

2 The municipality is responsible for checking the occupancy and correct allocation of relevant holiday lodgings. Owners and lodgers may not object to checks.

## **Article 12**    Statistics relating to nights spent

1 Professional accommodation providers and rental agencies must compulsorily forward the number of actual nights spent to the district every month, along with the respective places of origin (by country), by the 10<sup>th</sup> of the following month.

2 The holiday lodging accommodation provider (apartment, studio, chalet and room) must, by agreement with the municipality, forward the number of nights spent over a longer period of time, though this must be at least once every six months, by the 10<sup>th</sup> of May and the 10<sup>th</sup> of November.

## **Article 13**    Applicability

The provisions of Cantonal law in relation to tourism, as well as the governmental Order relating to the law on tourism, additionally apply to this regulation.

## **Article 14**    Right of appeal

1 All administrative decisions made in application of this regulation may be the subject of a claim in the sense conveyed by Articles 34a ss, and respectively 34h ss of the LPJA (the Law on Procedure and Administrative Jurisdiction) directed at the municipal council within 30 days of its notification. The claim is to be supported with a written and reasoned document and must clearly set out the reason for the appeal. It is recommended that a copy of the decision and any means of evidence be attached to this document.

2 Administrative decisions relating to a claim may be the subject of an appeal to the highest administrative court the 'Conseil d'Etat' within a period of 30 days, under the conditions set out by the LPJA. Judgements in criminal matters relating to a claim may be appealed against at the Cantonal courts under the conditions set out in the LACPP (the Law of Application of the Code for Criminal Procedure) and the CPP (the Criminal Procedures Code).

## **Article 15**    Time limitation

The collection of the tax is time-limited counting from 5 years following the notification. The time limitation is interrupted upon each appeal.

## **Section 3: Final provision**

### **Art. 16**        Entry into force

This regulation comes into force on 1<sup>st</sup> November 2025.

Thus ruled upon by the municipal council of the municipality of Nendaz during the session of 07.05.2025.

Thus adopted by the Primary Assembly of Nendaz on (date)

Thus approved by the highest administrative court the Conseil d'Etat on (date)

Municipality of Nendaz

Mr Frédéric Fragnière

President

Mr Philippe Charbonnet

Secretary



# Municipality of Nendaz

## Annexes to tourist tax regulation

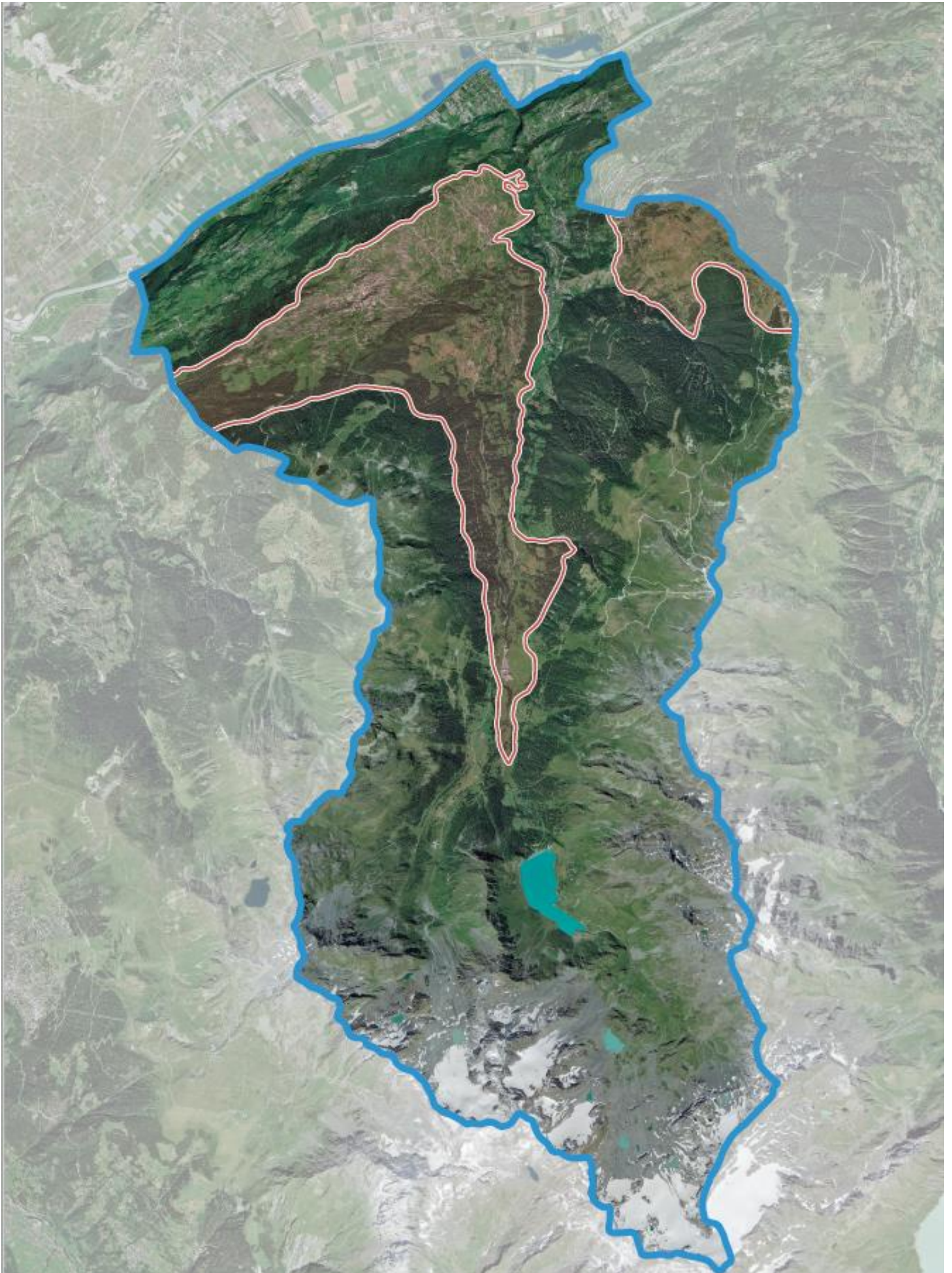


## **Annexes to tourist tax regulation**

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## 1. Map of tourist zones

Zone 1 is in red, zone 2 is in blue.



## 2. Definition of gross surface area of useful floorspace and diagram

### 2.1. Definition

The gross surface area of the useful floorspace comprises the sum of all surface areas above and below the ground, including horizontal wall and partition sections, that are directly used for habitation purposes or for the undertaking of a business activity or that can be used for this.

The following are not to be included in the calculations:

- o service areas located outside the lodging such as cellars, attics, drying areas and laundry areas, heating equipment areas, bunkers for wood, coal or heating oil;
- o areas for the machinery related to elevators, ventilation installations and air conditioning installations;
- o communal games and workshop areas in multiple lodging buildings;
- o garages used for motorised vehicles, bicycles and children's cars, and not used for business activity;
- o Corridors, stairs and elevators that only serve areas that are not directly usable;
- o Open entry porches, terrace decking areas that are covered or uncovered; balconies and open loggias;
- o Glassed-in spaces (verandas, oriels, greenhouses, winter gardens) that cannot be used for permanent habitation (located outside the thermal shell) or for commercial or business activity;
- o Underground storage areas insofar as they are not open to the public or fitted with workspaces.

However the following are considered a usable surface area:

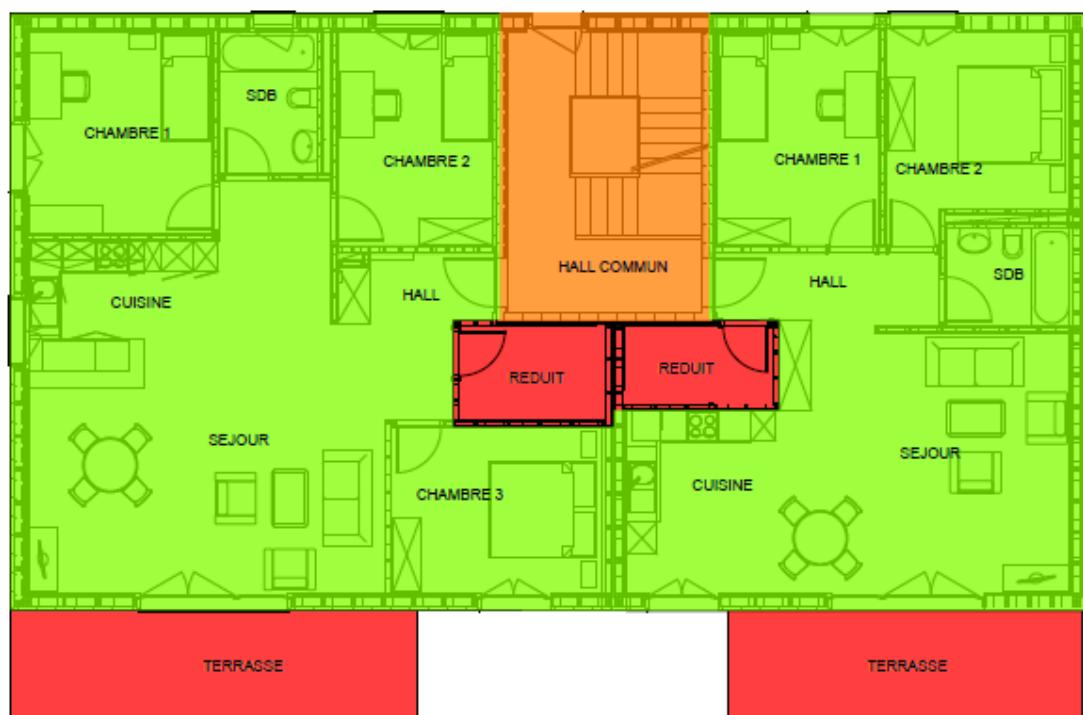
- o Attic areas whose top height under rafters is higher than 1.80m;
- o Underground areas that can be used for work or habitation.

Where the surface area cannot be precisely determined, it is to be estimated as follows:


Length x width of lodging.


## 2.2 Diagram

### 2.2.1 Co-owned property diagram



 Surface Brute de Plancher Habitable (SBPH)

 Surface non comprise

 Surface communs non comprise

Réduit = locaux de service

### 2.2.2 Individual house diagram



Surface Brute de Plancher Habitable (SBPH)



Surface non comprise

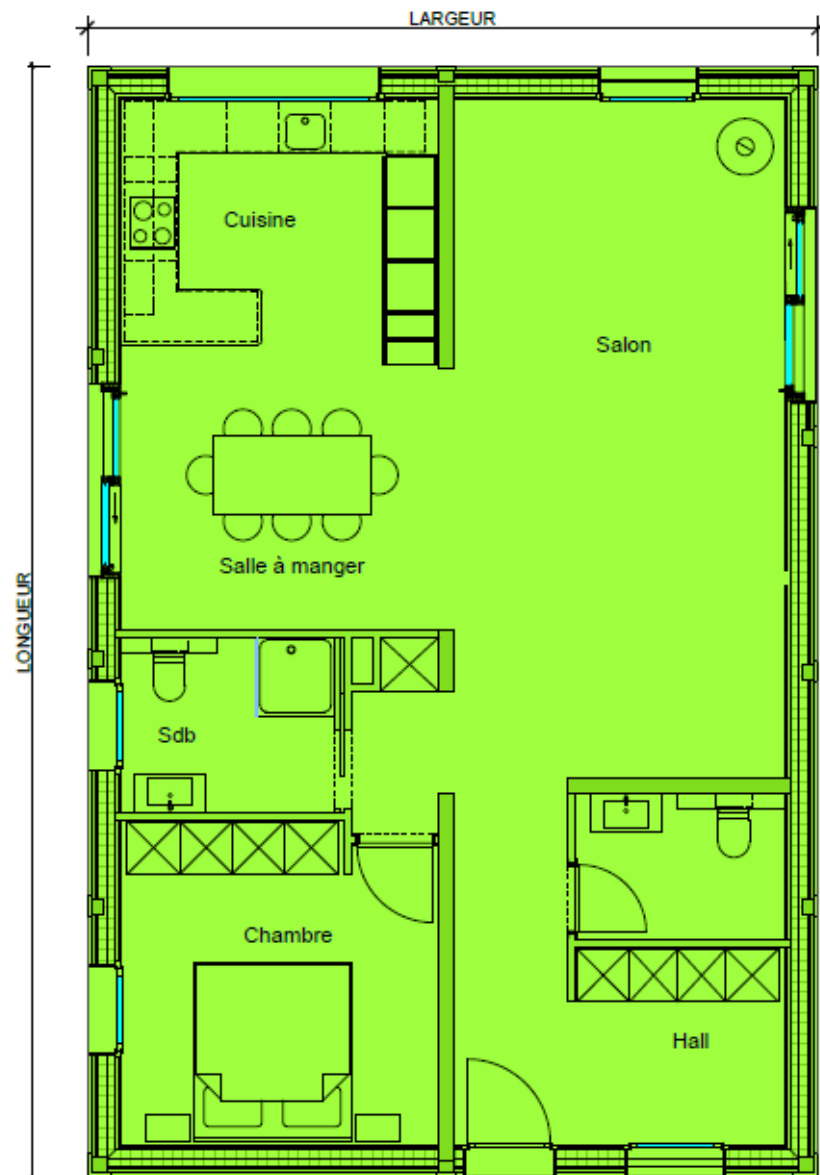


Surface escaliers comprise = nombre de niveaux -1

Réduit = locaux de service



### 2.2.3 Estimation diagram



Surface  $m^2$  = longueur x largeur



Surface Brute de Plancher Habitable (SBPH)