

INFORMATION ON FURNISHED TOURIST RENTALS

On the website of the Ministry of Economy and Finance:

www.entreprises.gouv.fr/tourisme/meubles-tourisme

On the Service Public website:

For second homes:

www.service-public.fr/particuliers/vosdroits/F2043

For main homes:

www.service-public.fr/particuliers/vosdroits/F33175

On the Atout France website for tourist accommodation classification procedures:

www.classement.atout-france.fr/le-classement-des-meubles-de-tourisme

OBLIGATIONS OF THE HOST

- Display the tourist tax rates
- Mention the tourist tax on the invoice
- Collect the tourist tax from renters.
- Declare and pay the tourist tax on the dates set by deliberation
- Keep a register specifying:
 - » The dates of each stay
 - » The number of people paying
 - » The number of exempt people and the reasons for exemption
 - » The price of each night if the accommodation is not classified.
 - » The amount of tourist tax collected

CHECKS AND SANCTIONS

Regulating seasonal rentals is carried out by various agencies in the municipality.

Failure to register furnished accommodation:
civil fine of a maximum amount of €5,000

Failure to respect the limit of 120 rental days for the main residence:
civil fine of a maximum amount of €10,000

Failure to produce the declaration within the deadlines: **from €750 to €12,500**

Omissions / inexactitudes in the declaration:
€150 to €12,500

Failure to collect the tax from a taxable person:
€750 to €2,500

Failure to pay the due tourist tax under the legal conditions and deadlines:
€750 to €2,500

CLASSIFICATION OF FURNISHED TOURIST RENTALS Voluntary Approach

There are five categories from 1 to 5 stars and classification is valid for five years.

WHY GET CLASSIFIED?

- Guarantee of quality for the renter,
- Simplified Tourist Tax
- More effective commercial promotion
- More advantageous taxation

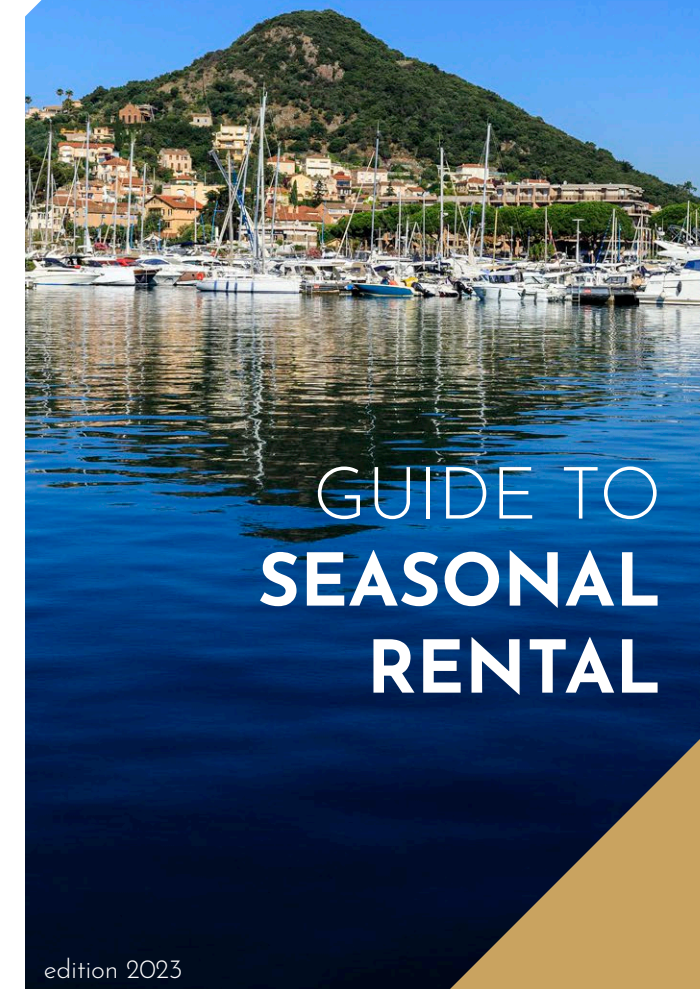
CLASSIFICATION PROCEDURE FOR FURNISHED TOURIST RENTALS

Steps:

- **Request a classification visit** from an accredited or approved assessment body. The list of establishments is available on the ATOUT FRANCE site www.classement.atout-france.fr/le-classement-des-meubles-de-tourisme
- **Organise a visit** to the accommodation
- **Send the classification decision** to the tourist office and the tourist tax department.

**The Tourist Tax Department
is at your disposal
to support you
through this process**

Tel.: 04 89 87 52 43 / 04 89 87 52 65
taxedesejour@mairie-mandelieu.fr
www.mandelieu.fr/taxedesejour



GUIDE TO SEASONAL RENTAL

edition 2023

WWW.MANDELIEU.FR

MANDELIEU-LA NAPOULE TOWN HALL

Department of Finance / Tourist tax
BP 46

06212 Mandelieu-La Napoule Cedex

Tel.: 04 89 87 52 43 / 04 89 87 52 65

taxedesejour@mairie-mandelieu.fr

ONLINE TELE-DECLARATION PORTAL

taxedesejour.ofeaweb.fr/ts/mandelieu

REGULATIONS TO BE AWARE OF: HOST'S OBLIGATIONS

RENTING A MAIN RESIDENCE

Requirements:

- Provision of the dwelling for the renter's exclusive use without the renter taking up residence there.
- Short-term rental (day, week, month) not exceeding 90 days for any renter.
- Verification of condominium regulations (prohibition of furnished tourist rentals).
- Compulsory declaration to the Town Hall of your rental accommodation and allocation of a registration number.
- Permitted number of rental days: 120 / year.

RENTING A SECOND HOME

Requirements:

- Provision of the dwelling for the renter's exclusive use without the renter taking up residence there.
- Short-term rental (day, week, month) not exceeding 90 days for any renter.
- Verification of condominium regulations (prohibition of furnished tourist rentals).
- Permission to change the use of premises to dwelling use.
- Compulsory declaration to the Town Hall of your rental accommodation and allocation of a registration number.

GUEST ROOMS

Requirements:

- Guest rooms are furnished rooms located in private homes to accommodate tourists for one or several nights. Reception is provided by the inhabitant. The rental is a package including accommodation, breakfast as well as linen. Each bedroom has access to a bathroom and toilet.
- Compulsory declaration to the Town Hall of your guest rooms and allocation of a registration number.

PROCEDURE OF CHANGE OF USE: Second Home

◆ HOW TO DO IT?

Request to be made:

- **Online:** change.usager@mairie-mandelieu.fr
- **By Post:** Mairie de Mandelieu-La Napoule Service des Finances - Changement d'usage des locaux d'habitation - BP 46 - 06212 Mandelieu-La Napoule
- **Downloadable file** on www.mandelieu.fr/usage

◆ FOR ANY ADDITIONAL INFORMATION

Finance Department: 04 89 87 52 65
BY APPOINTMENT ONLY

REGISTRATION PROCEDURE: furnished tourist rentals - guest rooms

Prior declaration by the host subject to registration with the municipality.

◆ HOW TO DO IT?

FURNISHED TOURIST RENTALS

- Online: taxedesejour.ofeaweb.fr/ts/mandelieu
- Downloadable form on the internet: CERFA 14004*04

GUEST ROOMS

- Online: taxedesejour.ofeaweb.fr/ts/mandelieu
- Downloadable form on the internet: CERFA 13566*03

REGISTRATION NUMBER

A 13-digit registration number is issued to the host. It is **mandatory** that this number is mentioned in every advertisement for the accommodation, including on internet platforms, under penalty of fines.

TOURIST TAX

Tourist tax was initiated by the Law of 13 April 1910. It constitutes a resource for tourism investment, development and promotion for our municipality.

SUPPLEMENTARY TAX TO TOURIST TAX

The Budget of 30 December 2022 for 2023 initiated a supplementary regional tax of 34 % of tourist tax to the benefit of the local public organisation "Société de la Ligne Nouvelle Provence Côte d'Azur." This additional tax is set and collected in the same ways as tourist tax to which it is added.

WHO HAS TO PAY?

Tourist tax and the supplementary tax are due from anyone who stays in exchange for payment in the municipality.

WHO IS EXEMPT?

Minors,
Holders of a seasonal work contract employed in the municipality,
Those benefiting from emergency accommodation or temporary rehousing

WHO COLLECTS AND REMITS TOURIST TAX AND SUPPLEMENTARY TAX?

They are collected:

BY HOSTS:

- Individual to individual rentals,
- Rentals via a linking internet site.

VIA INTERMEDIARY THIRD-PARTY ACCOMMODATION PAYMENT PLATFORMS (agencies, service providers...)

REGULATORY OBLIGATIONS

Hosts and third-party rental providers are required to pass to the Municipality, every quarter in arrears, a statement of all rentals made (direct rentals, rentals by platforms and rentals by third-party providers).

- Online: taxedesejour.ofeaweb.fr/ts/mandelieu
- By post.

PAYMENT OF TOURIST TAX AND SUPPLEMENTARY TAX

Online: taxedesejour.ofeaweb.fr/ts/mandelieu

By bank transfer

By cheque for amounts below €1500

WHAT IS THE TOURIST TAX AND SUPPLEMENTARY TAX RATE?

The rate varies according to the category of the accommodation and its classification (price-list opposite). For unclassified accommodation, the rate is fixed at 5% of the cost per person per night to the limit of the highest rate adopted by the Municipality. The supplementary tax of 34% is added. The total cost per person per night may not exceed €5.36.

TOURIST TAX RATES IN EFFECT

◆ RATES PER PERSON PER NIGHT

ACCOMMODATION CATEGORY	Municipal Rate	Supplementary Tax	Rate 2023
Luxury Hotel	€4.00	€1.36	€5.36
Hotels, residences, furnished tourist rentals 5-star	€3.00	€1.02	€4.02
Hotels, residences, furnished tourist rentals 4-star	€2.00	€0.68	€2.68
Hotels, residences, furnished tourist rentals 3-star	€1.50	€0.51	€2.01
Hotels, residences, furnished tourist rentals 2-star	€0.90	€0.31	€1.21
Hotels, residences, furnished tourist rentals 1-star	€0.80	€0.27	€1.07
Holiday Villages 4 and 5-star	€0.90	€0.31	€1.21
Villages vacances 1, 2 et 3* et chambres d'hôtes	€0.80	€0.27	€1.07
Camping and caravan sites classed as 3, 4 and 5-star and any other similar outdoor accommodation facility	€0.60	€0.20	€0.80
Camping and caravan sites classed as 1 and 2-star and any other similar outdoor accommodation facility, Marinas.	€0.20	€0.07	€0.27
Unclassified accommodation or awaiting classification except outdoor accommodation	5%	34%	* Below €4.00, add 34 % of supplementary tax * €4.00 or more, the rate will be €5.36, including supplementary tax.

◆ HOW TO CALCULATE TOURIST TAX FOR UNCLASSIFIED TOURIST RENTAL PROPERTIES

E.g.: A family of 4 (2 adults and 2 children) stay in an unclassified tourist rental property for 7 nights

Example 1 - Price of the stay: €980

Price of the rental per night: €980 / 7 nights = €140 per night

Price per night: €140 / 4 occupants = €35 per night per person.

Tourist tax rate per person per night: €35 x 5% = €1.75

Supplementary Tax: €1.75 x 34% = €0.60 (extra)

Tax to pay: (€1.75 + €0.60) x 2 adults x 7 nights = €32.90 (Minors are exempt from taxes)

Example 2 - Price of the stay: €3500

Price per night: €500 / 4 occupants = €125 per person per night.

Tourist tax rate per person per night: €125 x 5% = €6.25

Remember, tourist tax rate is limited to €4 therefore tourist tax + supplementary tax is limited to a maximum of €5.36

Tax to pay: €5.36 x 2 adults x 7 nights = €75.04 (Minors are exempt from taxes)