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English

What is the city tax?

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Additional cases ? [Tourist tax on accommodation \(https://www.service-public.fr/professionnels-entreprises/vosdroits/F743\)](https://www.service-public.fr/professionnels-entreprises/vosdroits/F743)

Some communes can ask holidaymakers staying in their territory to pay a tourist tax. They may also decide to exempt certain categories of holidaymakers.

Who decides the amount of the tourist tax?

The application of the residence tax and its amount is decided by the municipality or the public institution of intercommunal cooperation (EPCI). The department may decide on an additional tax to the tourist tax fixed by the municipality or the EPCI. If this is the case, the additional tax is paid by holidaymakers at the same time as the visitor's tax plus it.

How can I find out the amount of the tourist tax?

Tourist tax is due per person per night. The amount varies:

- depending on the type of accommodation (hotel, tourism, camping, etc.)
- and depending on whether the accommodation is listed or not.

To find out the amount of the tourist tax payable, you can consult this service:

City tax rates per municipality

Ministry of Finance

Go to
online service

(http://taxesejour.impots.gouv.fr/DTS_WEB/FR/?A15)

In addition, the amount of the tax must be displayed at the lodging, the hotelier or the owner of the lodging and be shown on the invoice given to the holidaymaker

It can also be consulted in the town hall or at the tourist office concerned.

Who has to pay the tourist tax?

The tourist tax must be paid by the holidaymaker staying in one of the following accommodation:

- Palace
- Tourist hotel
- Tourist residence
- [Tourist furniture \(https://www.service-public.fr/particuliers/vosdroits/F2043?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F2043?lang=en) or holiday letting between private individuals (including a room with the owner)
- [Bed and breakfast \(https://www.service-public.fr/particuliers/vosdroits/F17452?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F17452?lang=en)
- Holiday village
- Outdoor accommodation (camping, caravan, parking)
- Marina
- Youth hostel, settlement, holiday centers


The holidaymaker must pay the tourist tax:

- the landlord, the hotel owner or
- or to the professional who makes the reservation service over the Internet on behalf of the owner, the hotel owner or the landlord.

The amount collected is then returned to the municipality.

Certain persons may be exempted from the tourist tax, according to the decision of the municipality or the [EPCI](#) () ::

- ▶ Children under 18
- ▶ Holder of a seasonal employment contract employed in the municipality
- ▶ Beneficiary of emergency accommodation or temporary relocation
- ▶ Person occupying premises below an amount determined by City Council

 **Please note** : if you can prove that you are domiciled in the municipality, you do not have to pay the tax for staying in the municipality, even if you have a residence in another municipality.

To find out the rules applicable to your place of stay, it is possible to contact the town hall.

Who shall I contact

Specify your city or postcode The choice of a municipality in the suggestion list will automatically trigger an update of the content

- ▶ [City \(https://annuaire.service-public.fr/\)](https://annuaire.service-public.fr/)

Statute and miscellaneous references

- General code of local authorities: Articles L2333-26 to L2333-28 [↗](https://www.legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000020898944&idSectionTA=LEGISCTA000006197549&cidTexte=LEGITEXT000006070633) (https://www.legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000020898944&idSectionTA=LEGISCTA000006197549&cidTexte=LEGITEXT000006070633)
Tourist tax on the real and the package: general provisions
- General code of local authorities: Articles L2333-29 to L2333-31 [↗](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006197550&cidTexte=LEGITEXT000006070633) (http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006197550&cidTexte=LEGITEXT000006070633)
Plate, tariff and exemption from the tourist tax
- General code of local authorities: items R233-43 to R233-48 [↗](https://www.legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000039240791&idSectionTA=LEGISCTA000030976043&cidTexte=LEGITEXT000006070633) (https://www.legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000039240791&idSectionTA=LEGISCTA000030976043&cidTexte=LEGITEXT000006070633)
Tourist tax on the real and the package: common provisions
- General code of local authorities: items R233-49 to R233-50 [↗](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006197733&cidTexte=LEGITEXT000006070633) (http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006197733&cidTexte=LEGITEXT000006070633)
Arrangements for the advertising of the residence tax
- General code of local authorities: Article L5211-21 [↗](https://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006070633&idArticle=LEGIARTI000006392852) (https://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006070633&idArticle=LEGIARTI000006392852)
Decision to apply a residence tax
- General code of local authorities: R5211-6 to R5211-11 [↗](https://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006192802&cidTexte=LEGITEXT000006070633) (https://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006192802&cidTexte=LEGITEXT000006070633)
Lyon: Article R2511-6

Online services and forms

- [City tax rates per municipality \(https://www.service-public.fr/particuliers/vosdroits/R46583?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R46583?lang=en)
Online service

For more information, please contact

- [Practical guide to the tourist tax ↗](https://www.entreprises.gouv.fr/fr/tourisme/conseils-strategie/guide-pratique-de-la-taxe-de-sejour) (https://www.entreprises.gouv.fr/fr/tourisme/conseils-strategie/guide-pratique-de-la-taxe-de-sejour)
Ministry of Economy
- [Tourist tax ↗](https://www.impots.gouv.fr/portail/taxe-de-sejour) (https://www.impots.gouv.fr/portail/taxe-de-sejour)
Public Finance Directorate
- [Schedule of residence tax applicable for 2020 ↗](https://www.collectivites-locales.gouv.fr/files/files/dgcl_v2/FLAE/ts_tarifsmx2020.pdf) (https://www.collectivites-locales.gouv.fr/files/files/dgcl_v2/FLAE/ts_tarifsmx2020.pdf)
Ministry of Local Government