

EINWOHNERGEMEINDE GSTEIG



Commune of Gsteig visitor's tax ordinance

GSTAAD®
COME UP  SLOW DOWN

effective as of 1st November 2009
Changes: Annex valid as of 1st November 2020
Changes: valid as of 1.5.2022

Translated by Gstaad Saanenland Tourismus,
based on the German regulation

The municipality of Gsteig herewith issues the following ordinance; based on Article 263 of the cantonal tax law dated 21st May 2000 and Article 9 of the organization ordinance of Gsteig dated 15th December 2000

Visitor's tax ordinance for the municipality of Gsteig

Basic principles	Art. 1	<p>1 The municipality of Gsteig levies a visitor's tax.</p> <p>2 The net revenue from this tax shall be used exclusively to finance the tourist information service and tourist facilities and events in the best interests of the guests.</p> <p>3 It shall not be used either for tourist advertising or for financing any other municipal activities.</p>
Organisation	Art. 2	<p>1 The tourism organization "Gstaad Saanenland Tourismus" (GST) shall be responsible for implementing this ordinance; it shall levy the visitor's tax and decide how the resulting revenue should be used; (see also Article 12).</p> <p>2 The GST operates under the auspices and supervision of Gsteig municipal council to which it submits an annual account of its activities.</p>
Subject of the tax	Art. 3	<p>1 The visitor's tax shall be levied for any natural person not registered as resident here who spends the night in the municipality of Gsteig</p> <p>2 The ownership of land and property in the municipality of Gsteig does not constitute exemption from the visitor's tax.</p>
Object of the tax	Art. 4	<p>1 Object of the visitor's tax is the guest's overnight stay in the municipality of Gsteig.</p> <p>2 The visitor's tax shall be levied as follows:</p> <ul style="list-style-type: none">a) Hotels, guesthouses, holiday institutions, holiday homes, group accommodation facilities, youth hostels, holiday camps, campsites, etc. shall be taxed per overnight stay per person (individual billing).b) Holiday chalets, holiday apartments, private rooms shall be taxed based on an annual flat rate per room.c) All-year caravans, mobile homes and very simple accommodation without the usual comfort and conveniences, e.g. alpine huts and cabins, shall be taxed based on an annual flat rate or a seasonal flat rate per placement or per accommodation unit.
Rates	Art. 5	<p>1 The visitor's tax shall be calculated per overnight stay and per person as follows:</p> <ul style="list-style-type: none">a) Hotels CHF 2.00 to CHF 6.00b) Supplementary accommodation CHF 2.00 to CHF 6.00c) Caravan and camping sites, group accommodation facilities, alpine huts, cabins, CHF 1.20 to CHF 3.60

- 2 For children aged between 12 and 16 the visitor's tax shall be reduced by half.
- 3 The annual flat rate per object shall be calculated as follows:
 - a) Holiday chalets, holiday apartments and private rooms
Basic tax for 1st room CHF 150.00 to CHF 450.00
Tax for each additional room CHF 120.00 to CHF 360.00
 - b) For caravans, mobile homes and very simple accommodation without the usual comfort and convenience, e.g. alpine huts and cabins
per placement * per season CHF 50.00 to CHF 150.00
per placement * per year CHF 100.00 to CHF 300.00
*) or per accommodation unit
- 4 For these purposes kitchens, bathrooms, verandas, patios, terraces, galleries, and similar spaces shall not be counted as rooms.

Stipulating the rates

Art. 6

- 1 Gsteig municipal council shall stipulate the rates that are to apply on request from GST within the price margins specified in Article 5 at least six months before the tax is due.
- 2 The new rates shall come into force at the beginning of each new GST business year.
- 3 Gsteig municipal council may stipulate different rates for various localities.

Exceptions

Art. 7

- 1 The following people shall be exempt from the visitor's tax:
 - a) Persons spending the night *free-of-charge* on the premises of any person registered as resident in the municipality of Gsteig
 - b) Children younger than 12 years of age
 - c) Registered work week residents and short term residents
 - d) Patients spending the night in a hospital or nursing home
 - e) Persons serving in the military forces or civil defence billeted in the municipality of Gsteig
 - f) Persons spending the night in alpine huts run by the Swiss Alpine Club (SAC)
 - g) Persons seeking asylum and persons accommodated in social institutions
- 2 Gsteig municipal council may approve further exemptions after consultation with GST.

Payment of the tax

Art. 8

- 1 The visitor's tax shall be obtained by providers of accommodation.
- 2 For these purposes providers of accommodation shall be:
 - a) Persons who provide living quarters or ground space of which they are themselves the owner or lessee as defined in this ordinance to guests for the purposes of spending the night
 - b) Persons who provide living quarters or ground space on behalf of the owner or lessee to guests for the purpose of spending the night.

- 3 Providers of accommodation are due to pay visitor's tax.
- 4 Providers of accommodation must refer to the visitor's tax levied in all offers and invoices as follows:
 - a) Where individual billing applies the exact amount of the visitor's tax concerned
 - b) Where flat rate billing applies the comment "including visitor's tax"
- 5 Providers of accommodation shall on request show the guest this visitor's tax ordinance.

Payment of
the tax
(annual flat rate)

- Art. 9**
- 1 The owners, beneficiaries, and lessees of holiday chalets, holiday apartments, private rooms, caravans and mobile homes, alpine huts and cabins will be billed for visitor's tax in the form of an annual flat rate.
 - 2 The basis for assessing this annual flat rate shall be the number of rooms, campsite placements, or in the case of alpine huts and cabins, per accommodation unit.
 - 3 This annual flat rate payment shall cover all overnight stays in the object concerned.

Records

- Art. 10**
- 1 The owners, beneficiaries, and lessees of accommodation who pay visitor's tax in the form of an annual flat rate shall be exempted from the compulsory registration of guests.
 - 2 All other providers of accommodation shall keep detailed visitor's tax records according to the instructions issued by the GST (compulsory registration per overnight stay per person; registration forms can be obtained from the GST).
 - 3 The owners, beneficiaries, and lessees of accommodation moving into the municipality of Gsteig shall, within 14 days and without being specifically solicited to do so, register with GST and settle any visitor's tax payments due.
 - 4 The municipality of Gsteig is entitled by Swiss taxation law to investigate persons who are liable to pay visitor's tax.
 - 5 Regulations of the Swiss hotel and catering industry legislation apply for guest registrations.

Payment

- Art. 11**
- 1 The visitor's tax due shall be paid to GST within 30 days after receipt of the tax bill or tax assessment.
 - 2 After deadline for the payment a default interest of 5 percent will be charged.
 - 3 GST will initiate legitimate encashment if the visitor's tax should not be paid despite of reminders. Additionally a fee of CHF 20.00 to CHF 1'000.00 will be charged.

Rights of
disposal

- Art. 12**
- 1 The right of disposal regarding this ordinance is transferred to GST.
-
-

- ² If taxable overnight stays (individual billing) or the number of rooms/ camp-site (flat rate billing) are not duly reported despite reminders; GST will assess the amount.
- ³ Objections to decisions by GST will be handled by Gsteig municipal council.

Tax
legislation

Art. 13 Swiss taxation law will apply if not appointed otherwise in this ordinance.

Infringements

Art. 14 ¹ Infringements against ordinance maybe penalized by Gsteig council on request of GST. Fines will amount between CHF 100.00 to CHF 5'000.00.

² Legal proceedings shall be taken according to municipal legislation dated 16th March 1998 and Swiss criminal law dated 15th March 1995.

³ Evaded and unpaid visitor's taxes must be paid at any rate.

Other levies
and taxes

Art. 15 The Cantonal lodging tax and the tourism promotion tax (TPT) are not included in the visitor's tax.

Commen-
cement

Art. 16 ¹ This visitor's tax ordinance shall come into effect on 1st November 2009.

² It will replace the visitor's tax ordinance dated 1st November 2006.

Approval:

Gsteig municipal assembly approved this ordinance in the present form on 9th December 2005.

SIGNED FOR THE MUNICIPAL ASSEMBLY

The President Municipal secretary

sgd. M. Marti sgd. P. Reichenbach

Public scrutiny:

The undersigned municipal secretary of the municipality certifies that the submitted Visitors' Tax Regulations of the municipality of Gsteig has been duly published, advising the members of the public of their right to appeal, on 9th December 2005. In accordance to the lawful statutes no appeal has been forthcoming within the stipulated 30 days prior to the General Assembly of the Municipality of Gsteig dated 9th December 2005 and no appeal was submitted within 30 days after the General Assembly.

Gsteig, 13th January 2006

Municipal secretary

sgd. P. Reichenbach

Approval:

In accordance to the law no higher cantonal authority is required to approve the Visitors' Tax Regulation and thus it will become effective as of 01.11.2006 in accordance to Article 45 of the Municipal ordinance dated 16th December 1998. The grant has been published in the Anzeiger von Saanen dated 14th February 2006.

Approval of amendments 2009:

Gsteig municipal assembly approved the changes of article 4, 5, 9 and 10 of this ordinance on 5th May 2009. They shall come into effect on 1st November 2009.

SIGNED FOR THE MUNICIPAL ASSEMBLY

The President Municipal secretary

sgd. M. Marti sgd. P. Reichenbach

Approval of amendments 2022:

At the municipal assembly of 20.05.2022, the amendments to article 6 paragraph 2 and article 9 paragraph 1 of these regulations were approved and will come into force retroactively as of 01.05.2022.

SIGNED FOR THE MUNICIPAL ASSEMBLY

The President Municipal secretary

sgd. M. Willen sgd. P. Reichenbach

ADDENDUM TO THE VISITORS TAX REGULATION

Visitor's tax fees (Art. 5)

Gsteig municipal council ordains the visitor's tax fees with validity as of 1st November 2020 as follows (Art 6):

1. Single visitors taxes (Art. 5.1.)

The visitor's tax per night per person will be:

Categories

- | | |
|--|----------|
| a) Hotels | CHF 3.20 |
| b) Holiday chalets, holiday apartments, private rooms | CHF 3.20 |
| c) Group accommodation facilities, holiday institutions, holiday homes, youth hostels, holiday camps, campsites, mobile homes, very simple accommodation without the usual comfort and conveniences, e.g. alpine huts and cabins | CHF 2.20 |

For children aged between 12 and 16 the visitor's tax shall be reduced by half.

2. Annual flat rate (Art. 5.3)

The annual flat rate shall be calculated according to the number of rooms (for these purposes kitchens, bathrooms, verandas, terraces, galleries and similar spaces shall not be counted as rooms).

The fees per annum amount to:

Categories

- | | |
|--|------------|
| a) For holiday chalets, holiday apartments, and private rooms | |
| Basic tax for 1 st room | CHF 215.00 |
| Tax for each additional room | CHF 160.00 |
| b) For caravans, mobile homes and very simple accommodation without the usual comfort and convenience, e.g. alpine huts and cabins | |
| per placement *, per season | CHF 85.00 |
| per placement *, per year | CHF 170.00 |
| * or accommodation unit | |

Gsteig municipal council approved this appendix to the visitor's tax ordinance in its present form on 7th January 2020.

Gsteig, 7th January 2020

GSTEIG MUNICIPAL COUNCIL

The President Municipal secretary

sgd. M. Willen

sgd. P. Reichenbach

INSTRUCTIONS FROM GST

Registration obligation (Art. 10)

Compulsory registration per overnight stay per person.
Registration forms can be obtained from GST.

In the case of individual billing per overnight stay, the reports must be submitted to GST at the end of each month. This applies to hotels, holiday institutions, group accommodation facilities holiday homes, youth hostels, campsites.



Please take note

In addition to the visitor's tax, the cantonal lodging tax will be levied. This cantonal lodging tax is the same throughout the canton of Berne and amounts as of 1st November 2012, to CHF 1.00 per person per night (cantonal tourism development ordinance Art. 12 TEV BSG 935.211.1).

The lodging tax is calculated according to the same principles as for the visitor's tax annual flat rate and invoiced as a lump sum. It amounts to CHF 67 for the first room and CHF 50 for each additional room.

Oppositions against the cantonal lodging tax shall be dealt with by the authority "Amt für Berner Wirtschaft" (beco).

Copies of the tourism development ordinance are available from GST