

KURTAXENREGLEMENT



Commune of Lauenen visitor's tax ordinance

*effective as of 1st November 2007
Revision valid from 1st May 2022*

Translated by Gstaad Saanenland Tourismus,
based on the German regulation

The municipality of Lauenen herewith issues the following ordinance; based on Article 263 of the cantonal tax law dated 21st May 2000 and Article 4 of the organization ordinance of Lauenen dated 8th February 2000

Visitor's tax ordinance

Municipality of Lauenen

- Art. 1**
- Basic principles
- ¹ The municipality of Lauenen levies a visitor's tax.
- 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.
- ³ It shall not be used either for tourist advertising or for financing any other municipal activities.
- Art. 2**
- Organisation
- 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).
- ² The GST operates under the auspices and supervision of Lauenen municipal council to which it submits an annual account of its activities.
- Art. 3**
- Subject of the tax
- 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 Lauenen
- ² The ownership of land and property in the municipality of Lauenen does not constitute exemption from the visitor's tax.

Art. 4

Object of the tax

¹ Object of the visitor's tax is the guest's overnight stay in the municipality of Lauenen.

² The visitor's tax shall be levied as follows:

- 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.

Art. 5

Rates

¹ The visitor's tax shall be calculated per overnight stay and per person as follows:

- | | |
|---|----------------------|
| a) Hotels | CHF 2.00 to CHF 6.00 |
| b) Supplementary accommodation | CHF 2.00 to CHF 6.00 |
| c) Caravan and campsites, group accommodation facilities, youth hostels | 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 1 st 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.

Art. 6

Stipulating the rates

¹ Lauenen 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.

Art. 7

Exceptions

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 Lauenen
- 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 Lauenen
- 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 Lauenen municipal council may approve further exemptions after consultation with GST.

Art. 8

Payment of the tax

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 purposes 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.

Art. 9

Payment of the tax
(annual flat rate)

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.

Art. 10

Records

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 Lauenen shall, within 14 days and without being specifically solicited to do so, register with GST and settle any visitor's tax payments due.

⁴The municipality of Lauenen is entitled by Swiss taxation law to investigate persons who are liable to pay visitor's tax.

⁵Regulations of the Swiss hotel and catering industry legislation apply for guest registrations.

Art. 11

Payment

¹The visitor's tax due shall be paid to GST within 30 days after receipt of the tax bill or tax assessment.

²After deadline for the payment a default interest of 5 percent will be charged.

³GST 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.

Art. 12

Rights of disposal

¹The right of disposal regarding this ordinance is transferred to GST.

²If 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.

³Objections to decisions by GST will be handled by Lauenen municipal council.

Art. 13

Tax legislation

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

Art. 14

Infringements

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

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

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

Art. 15

Other levies and taxes

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

Art. 16

Commencement

¹ This visitor's tax ordinance shall come into effect on 1st November 2007.

² It will replace the visitor's tax ordinance dated 26th November 2005.

Approval:

Lauenen municipal assembly approved this ordinance in the present form on 23rd November 2007.

The president

Municipal secretary

sgd. Rudolf Trachsel

sgd. Andreas Kappeler

Public scrutiny:

Lauenen municipal council decreed that this ordinance be duly posted for public scrutiny in the municipal offices from 23rd October until 22nd November 2007. It also published notice of this posting in the official gazette, dated 23rd October 2007 as well as on the notice board of the Municipality of Lauenen.

Lauenen, 28th November 2007

Municipal secretary

sgd. Andreas Kappeler

The following amendments to the visitor's tax regulations of the municipality of Lauenen were decided by the municipal council on 4 April 2022 and duly advertised in the official gazette of Saanen no. 29 of 12th April 2022 with reference to the optional referendum. No referendum was lodged within the time limit. The legal effect was certified in the official gazette of Saanen no. 39 of 17th May 2022.

Art. 6	Deletion of the date "1 st November"
Art. 9 P.1	Deletion of the business year "1 st November to 31 October"

Lauenen, 4th April 2022

On behalf of the Municipal Council
The President The Secretary

sgd. R. Oehrli *sgd. H. Perreten*

Ruth Oehrli Hans Ulrich Perreten

Public scrutiny:

The municipal administrator certifies that the visitor's tax regulations were made available for public inspection at the municipal administration of Lauenen from 12th April 2022 to 12th May 2022. The publication was duly published in the official gazette no. 29 of 12th April 2022 with the reference to the optional referendum pursuant to Art. 26 of the organisational regulations of the municipality of Lauenen of 04.07.2008.

Lauenen, 13.05.2022

The municipal administrator

sgd. H. Perreten

Hans Ulrich Perreten

ADDENDUM TO THE VISITORS TAX REGULATION

Visitor's tax fees (Art. 5)

Lauenen 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 convenience, 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:

- 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

Lauenen municipal council approved this appendix to the visitor's tax ordinance in its present form on 13th January 2020.

Lauenen, 13th January 2020

LAUENEN MUNICIPAL COUNCIL

The president Municipal secretary

sgd. J. Trachsel *sgd. H. Perreten*

Jörg Trachsel Hans Ulrich Perreten

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