

# **Einwohnergemeinde Saanen Kurtaxen-Reglement**



## ***Commune of Saanen visitor's tax ordinance***



***effective as of 1<sup>st</sup> May 2022***

**Translated by Gstaad Saanenland Tourismus,  
based on the German regulation**

The municipality of Saanen herewith issues the following ordinance; based on Article 263 of the cantonal tax law dated 21<sup>st</sup> May 2000 and Article 5 of the organization ordinance of Saanen dated 13<sup>th</sup> September 2019

## ***Visitor's tax ordinance for the municipality of Saanen***

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Basic principles	<b>Art. 1</b>	<p>1 The municipality of Saanen 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	<b>Art. 2</b>	<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 Saanen municipal council to which it submits an annual account of its activities.</p> <p>3 The municipal council may delegate the execution in whole or in part to another organisation.</p>
Subject of the tax	<b>Art. 3</b>	<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 Saanen</p> <p>2 The ownership of land and property in the municipality of Saanen does not constitute exemption from the visitor's tax.</p>
Object of the tax	<b>Art. 4</b>	<p>1 Object of the visitor's tax is the guest's overnight stay in the municipality of Saanen.</p> <p>2 The visitor's tax shall be levied as follows:</p> <ul style="list-style-type: none"><li>a) Hotels, guest houses, holiday institutions, holiday homes, group accommodation facilities, youth hostels, holiday camps, camp sites, etc. shall be taxed per overnight stay per person (individual billing).</li><li>b) Supplementary accommodation: holiday chalets, holiday apartments, private rooms shall be taxed based on an annual flat rate per room.</li><li>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.</li><li>d) Mobile accommodations: caravans, mobile homes or similar on public or private property.</li></ul>
Rates	<b>Art. 5</b>	<p>1 The visitor's tax shall be calculated per overnight stay and per person as follows:</p> <ul style="list-style-type: none"><li>a) Hotels <span style="float: right;">CHF 2.00 to CHF 6.00</span></li></ul>

- b) Supplementary accommodation CHF 2.00 to CHF 6.00
  - c) Caravan and camping sites, group accommodation facilities, alpine huts, cabins, mobile accommodations CHF 1.20 to CHF 3.60
- <sup>2</sup> For children aged between 12 and 16 the visitor's tax shall be reduced by half.
- <sup>3</sup> The annual flat rate per object shall be calculated as follows:
- a) Holiday chalets, holiday apartments and private rooms
    - Basic tax for 1<sup>st</sup> room CHF 135.00 to CHF 450.00
    - Tax for each additional room CHF 100.00 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
- <sup>4</sup> For these purposes kitchens, bathrooms, verandas, patios, terraces, galleries, and similar spaces shall not be counted as rooms.

Stipulating the rates

**Art. 6**

- <sup>1</sup> Saanen 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.
- <sup>2</sup> The new rates shall come into force at the beginning of each new GST business year.
- <sup>3</sup> Saanen municipal council may stipulate different rates for various localities.

Exceptions

**Art. 7**

- <sup>1</sup> 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 Saanen
  - 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 Saanen
  - 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
  - h) Event organizers can reclaim the visitor's taxes they have paid for players, athletes, musicians, artists, officials and helpers of their events from the GST if they fully pay for the overnight stays of the aforementioned persons for a maximum of a week before, during and after the event.
- <sup>2</sup> Saanen 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 and are jointly and severally liable with the guests.
  - 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 Saanen 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 Saanen 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** <sup>1</sup> The visitor's tax due shall be paid to GST within 30 days after receipt of the tax bill or tax assessment.
- <sup>2</sup> After deadline for the payment a default interest of 5 percent will be charged.
- <sup>3</sup> 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** <sup>1</sup> The right of disposal regarding this ordinance is transferred to GST.
- <sup>2</sup> 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.
- <sup>3</sup> Objections to decisions by GST will be handled by Saanen municipal council.
- Tax legislation            **Art. 13** Swiss taxation law will apply if not appointed otherwise in this ordinance.
- Infringements            **Art. 14** <sup>1</sup> Infringements against ordinance maybe penalized by Saanen council on request of GST. Fines will amount between CHF 100.00 to CHF 5'000.00.
- <sup>2</sup> Legal proceedings shall be taken according to Swiss criminal law dated 5<sup>th</sup> October 2007.
- <sup>3</sup> 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.
- Comment            **Art. 16** <sup>1</sup> This visitor's tax ordinance shall come into effect on 1<sup>st</sup> November 2007.
- <sup>2</sup> It will replace the visitor's tax ordinance dated 1<sup>st</sup> November 2005.

Approval:

Saanen municipal council deliberated on and approved this ordinance on 19<sup>th</sup> April 2005.



**SAANEN MUNICIPAL COUNCIL**

The President

Municipal secretary

A. Hurni

M. Iseli

Public scrutiny:

Saanen municipal council decreed that this ordinance be duly posted for public scrutiny in the municipal offices from 26<sup>th</sup> April 2005 until 25<sup>th</sup> May 2005. It also published notice of this posting in the official gazette, issue 33 dated 26<sup>th</sup> April 2005, with reference to the referendum option as per Article 32 Section 1 Subsection C of the Saanen municipal organization ordinance. The referendum option was not taken up. In the official gazette, issue 43 dated 31<sup>st</sup> Mai 2005, notice was given that the ordinance would come into full legal force with effect from 1<sup>st</sup> November 2005.

Saanen, 31<sup>st</sup> Mai 2005



Municipal secretary

M. Iseli

Approval:

Saanen municipal council deliberated on articles 4, 5, 9 and 10 of these regulations and approved them in their present form on 17 April 2007.



**SAANEN MUNICIPAL COUNCIL**

The President

Municipal secretary i.r.:

A. Hurni

R. Marti

Public scrutiny:

Saanen municipal council decreed that this ordinance be duly posted for public scrutiny in the municipal offices from 1<sup>st</sup> until 30<sup>th</sup> May 2007. It also published notice of this posting in the official gazette, issue 18 dated 1<sup>st</sup> May 2007, with reference to the referendum option as per Article 34 Section 1 Subsection C of the Saanen municipal organization ordinance. The referendum option was not taken up. In the official gazette, issue 23 dated 05<sup>th</sup> June 2007, notice was given that the ordinance would come into full legal force with effect from 1<sup>st</sup> November 2007.

Saanen, 30<sup>st</sup> June 2007



The municipal clerk i.r.:

R. Marti

Approval:

The appendix to the visitor's tax regulations was adopted by the municipal council in its present form on 17<sup>th</sup> April 2007 and supplemented on 19<sup>th</sup> February 2008 with the separate tariff for Abländschen.

Saanen, 20<sup>th</sup> February 2008



**SAANEN MUNICIPAL COUNCIL**

The administrative director

*sgd. A. Chissalé*

A. Chissalé

The appendix to the visitor's tax regulations was adopted by the municipal council in its present form on 17 April 2007 and supplemented on 16 September 2014 with the adjustment of the classification of the youth hostel after its new construction and supplemented with the separate tariff of Abländschen.

Saanen, 16th September 2014



**SAANEN MUNICIPAL COUNCIL**

The administrative director

*sgd. A. Chissalé*

A. Chissalé

Approval:

Saanen municipal council deliberated on the amendments and approved this ordinance in the present form on 12<sup>th</sup> February 2020.



**SAANEN MUNICIPAL COUNCIL**

The President

Municipal secretary

*sgd. von Grünigen*

*sgd. Th. Bollmann*

T. von Grünigen

Th. Bollmann

Public scrutiny:

Saanen municipal council decreed that this ordinance be duly posted for public scrutiny in the municipal offices from 25<sup>th</sup> February 2020 until 25<sup>th</sup> March 2020. It also published notice of this posting in the official gazette, issue 9 dated 25<sup>th</sup> February 2020, with reference to the referendum option as per Article 33 Section 1 Subsection C of the Saanen municipal organization ordinance. The referendum option was not taken up. In the official gazette, issue 14 dated 31<sup>st</sup> March 2020, notice was given that the ordinance would come into full legal force with effect from 1<sup>st</sup> April 2020.

Saanen, 31<sup>st</sup> March 2020



The subject leader

R. Marti

Approval:

Saanen municipal council deliberated on the amendments and approved this ordinance in the present form on 22<sup>th</sup> March 2022.

Saanen, 29<sup>th</sup> March 2022



**SAANEN MUNICIPAL COUNCIL**

The President                      Municipal secretary

*sgd. von Grünigen*                      *sgd. R. Gimmel*

T. von Grünigen                      R. Gimmel

Public scrutiny:

Saanen municipal council decreed that this ordinance be duly posted for public scrutiny in the municipal offices from 29<sup>th</sup> March 2022 until 28<sup>th</sup> April 2022. It also published notice of this posting in the official gazette, issue 13 dated 29<sup>th</sup> March 2022, with reference to the referendum option as per Article 33 Section 1 Subsection C of the Saanen municipal organization ordinance. The referendum option was not taken up. In the official gazette, issue 19 dated 10<sup>th</sup> May 2022, notice was given that the ordinance would come into full legal force with effect from 1<sup>st</sup> May 2022.

Saanen, 10<sup>th</sup> May 2022



The subject leader

R. Marti

**ADDENDUM TO THE VISITORS TAX REGULATION**

**Visitor's tax fees (Art. 5)**

Saanen municipal council ordains the visitor's tax fees with validity as of 1<sup>st</sup> November 2020 as follows (Art 6):

**1. Single visitors taxes (Art. 5.1.)**

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

Categories	Postal district	Postal district	Postal district
	Gstaad, Grund, Saanen Schönried, Saanenmöser	Turbach	Abländschen
a) Hotel 5 stars	CHF 5.60		
b) Hotel 4 stars	CHF 4.90		
c) Hotel 3 stars, remaining hotels, youth hostels	CHF 4.40	CHF 3.00	CHF 2.00
d) Holiday chalets, holiday apartments private rooms, guest houses	CHF 4.40	CHF 3.00	CHF 2.00
e) Group accommodation facilities, caravans, mobile homes, tents and very simple accommodation without the usual comfort and conveniences, e.g. alpine huts and cabins	CHF 3.20	CHF 2.20	CHF 1.60



## **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	Postal district	Postal district	Postal district
	Gstaad, Grund, Saanen Schönried, Saanenmöser	Turbach	Abländschen
a) For holiday chalets, holiday apartments, and private rooms			
Basic tax for 1 <sup>st</sup> room	CHF 295.00	CHF 200.00	CHF 135.00
Tax for each additional room	CHF 220.00	CHF 150.00	CHF 100.00
b) For caravans, mobile homes and very simple accommodation without the usual comfort and convenience, e.g. alpine huts and cabins			
Per placement or accommodation unit:			
per season	CHF 110.00	CHF 85.00	CHF 65.00
per year	CHF 220.00	CHF 170.00	CHF 130.00

## **3. Exception (Art. 7.2)**

Children up to 16 years of age are liberated to pay visitor's tax if they sleep free of charge *in the same hotel room* as the parents.



### **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 1<sup>st</sup> 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