

Municipality of Gsteig



Regulations

Tax to Promote Tourism

RTPT

*from 14. Dezember 2001
modification 09 December 2005
modification 21 October 2008
modification 20 May 2022*

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

Exoneration **Art. 4** The following companies shall be exempt from the TPT:
a) tourist organisations
c) b) producers of primary agricultural and silvicultural products, legal persons with duties of purely charitable nature or public law.

² The AC can authorise further exceptions.

Assessment procedure **Art. 5** ¹ The assessment will be made by GST in accordance with these regulations.

² The person subject to this tax is obliged to notify GST of the number of persons employed (excl. trainees) by 31.12. each year using the official declaration form.

³ Hired labour and temporary staff are counted as employees unless they themselves are subject to these regulations.

⁴ The person subject to this tax will be notified of the assessment in writing when the invoice is sent.

Obligation to declare

⁵ All persons subject to this tax are obliged to file a declaration.

⁶ Appeals must be submitted in writing together with sufficient documentary evidence concerning business activities and number of employees.

Arbitrary assessment, consequence of default

Art. 6 ¹ If, in spite of a reminder, the number of employees declared is incomplete or incorrect the submitting company will be assessed by GST at its discretion.

² If there is a difference of opinion about the category of business of any given firm or unit of a firm, GST will issue an assignment.

II. Tax assessment

Taxable object

Art. 7 The tax is levied on the benefit derived from tourism which a submitting company/person takes advantage of.

² The benefit will be determined on the basis of general statistical data regarding value added, taking direct or indirect dependency on tourism into account.

Calculation of the tax

Art. 8 ¹ This tax will be calculated on the basis of dependency on tourism (DOT) and value added per employee of the type of business.

² The tax per employee of the type of business is calculated according to the following formula:

Value added per employee of category X DOT coefficient (%)
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³ The municipal council will fix the value added per employee and the DOT coefficient as well as the amount per unit of volume at periodic intervals as requested by GST (appendix 1).

⁴ The DOT coefficient will be between 0,25 and 0,5 %.

⁵ The TPT is assessed on the basis of the average number of employees during the previous year, and is calculated for each person according to the following formula:

Degree of employment in X duration of employment in months
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100 X 12

⁶ The minimum amount is CHF 100.--.

⁷ Holiday flats, rooms and chalets the TPT will be based on the number of rooms according to the visitors tax regulations of the municipality of Gsteig.

⁸ For the holiday flats, rooms and chalets the following rates will apply:

for 1 and 2 rooms CHF 150.-- to 250.--,
from 3rd room CHF 50.-- to 100.-- for every additional room an extra of

The municipal council shall determine the gradation in Annex 2.

⁹ For children's holiday homes without restaurants the TPT will be a flat charge between CHF 150.-- and CHF 500.-- depending on the number of beds (sleeping accommodation) available. Appendix 3 indicates the various categories fixed by the municipal council.

¹⁰ For very modest accommodations without any facilities such as mountain huts the minimum flat charge will be CHF 100.-- per year.

III. Enforcement

Collection

Art. 9 ¹ The TPT is due annually. GST will invoice the submitting companies/persons this tax (based on the assessment) annually.

² The TPT invoice is payable within 30 days of receipt. After this deadline has expired a default interest of 5% will be due.

Authority to implement

Art. 10 ¹ GST has been assigned as the authority to implement these regulations.

² Appeals against decisions taken by GST will be considered by the municipal council.

- Appeals procedure ³ Objections against decisions relating to appeals issued in application of these regulations can be lodged with the prefect of Saanen within 30 days of the notification.
- ⁴ Incidentally the law of the administration of justice of the canton of Berne will apply.
- Fiscal law **Art. 11** Unless otherwise stated in these regulations, the fiscal law of the canton of Berne will apply.
- Penal laws **Art. 12** ¹ Violation of these regulations can lead to a fine between CHF 50.-- and CHF 5,000.-- being imposed by the municipal council at the request of GST.
- ² The procedure is governed by the municipal act of 16 March 1998 and the act of 15 March 1995 on criminal procedure.
- ³ Evaded tourism taxes are to be paid in arrears including default interest.
- Other taxes **Art. 13** The cantonal accommodation tax and the visitors tax are not covered by the tax to promote tourism.
- Implementing rules **Art. 14** The municipal council can issue rules for the implementation of these regulations.
- Effective date **Art. 15** These Regulations will take effect on November 1, 2001. (Basis of computation dated 31.12.2001)
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These regulations were adopted at the municipal assembly of 14 December 2001.

Gsteig, 31. January 2002



ON BEHALF OF THE COMMUNITY ASSEMBLY

The President

the municipal clerk

M. Gehret

P. Reichenbach

Public scrutiny:

The undersigned municipal clerk certifies that the regulations on the Tourism Promotion Levy of the municipality of Gsteig were published in No. 90 of the official gazette of Saanen of 13 November 2001, with reference to the possibility of speaking them in, and that they were made available in accordance with the regulations 30 days before the municipal assembly of 14 December 2001.14 December 2001, at which it was approved. Within the no objections were lodged within the statutory period of 30 days after the community meeting.



the municipal clerk:


P. Reichenbach

The amendments and additions to Art. 8, paras. 8 to 10 were adopted at the Municipal Assembly on 9 December 2005. They shall enter into force retroactively as of 1 November 2005.

ON BEHALF OF THE COMMUNITY ASSEMBLY

The President

the municipal clerk





M. Marti


P. Reichenbach

Public scrutiny

The undersigned municipal clerk certifies that the revised regulations on the Tourism Promotion Levy of the municipality of Gsteig were published in No. 89 of the official gazette of Saanen of 8 November 2005 with reference to the possibility of lodging an objection and were made available in accordance with the regulations 30 days prior to the municipal assembly of 9 December 2005, at which it was approved. No objections were received within the legal period of 30 days after the community meeting.

Gsteig, 13. January 2006

The municipal clerk




P. Reichenbach

Approval

Since the approval of the canton of Berne is no longer required, the municipal council has put the changes and additions to the regulations on the tourism promotion tax into effect as of 01.11.2005.

According to Article 45 of the Municipal Ordinance of 16 December 1998, this approval was published in the Official Gazette of Saanen on 14 February 2006.

The amendment in Art. 9 Para. 1 was adopted at the municipal assembly of 20 May 2022. It shall come into force retroactively 1 May 2022 with retroactive effect.

ON BEHALF OF THE COMMUNITY ASSEMBLY

The President

the municipal clerk

sig. M. Willen

sig. P. Reichenbach

Public scrutiny

The undersigned Municipal Clerk certifies that the revised Regulations on the Tourism Promotion Levy of the Municipality of Gsteig were published in No. 31 of the Official Gazette of Saanen of 20 April 2022 with reference to the possibility of lodging an objection and that they were made available in accordance with the regulations 30 days before the Municipal Assembly of 20 May 2022, at which they were approved. No objections were submitted within the statutory period of 30 days after the municipal assembly.

Gsteig, le 23. June 2022

The municipal clerk

sig. P. Reichenbach

Approval

Since the approval of the canton of Berne is no longer required, the municipal council has put the amendment to the regulations on the tourism promotion tax into effect as of 1 May 2022. In accordance with Article 45 of the Municipal Ordinance of 16 December 1998, this approval was published in the Official Gazette of Saanen on 28 June 2022.

Appendix 1 (see Art. 8 § 3):

Table for Calculating the Tax to Promote Tourism According to the value added per employee as from 1.11.2008				
Municipality of Gsteig				
	Category of Business	Value added per employee	Dependence on tourism factor	Amount per employee
		CHF	%	CHF
1	Cleaning, Hairdressing and Beauty Salons	52'000	0,25%	130,00
2	Hotel and restaurant industry	61'000	0,45%	274,50
3	Floristic production	73'000	0,25%	182,50
4	Arts & crafts	86'000	0,25%	215,00
5	Sawmills	76'000	0,25%	190,00
6	Repair workshops	83'000	0,25%	207,50
7	Building trade, gardening firms	89'000	0,25%	222,50
8	Transport firms, garages, postal car, buses	95'000	0,25%	237,50
9	Ski lifts, cable cars, sports facilities, events	52'000	0,45%	234,00
10	Travel	95'000	0,25%	237,50
11	Printing and graphics	105'000	0,25%	262,50
12	Adventure firms, ski instructors, mountain guides	108'000	0,45%	486,00
13	Food & Beverages	114'000	0,25%	285,00
14	Clothes, shoes, sports goods	114'000	0,25%	285,00
15	Pharmacies, drugstores	114'000	0,25%	285,00
16	Retail trade, flower shops, post offices	114'000	0,25%	285,00
17	Radio TV	114'000	0,25%	285,00
18	Health care	123'000	0,25%	307,50
19	Electronic media, opticians	123'000	0,25%	307,50
20	Consultants, planners, self-employed persons, chimney sweeps	132'000	0,25%	330,00
21	Jewellery stores, boutiques, galleries	138'000	0,25%	345,00
22	Insurance companies, chartered accountants	148'000	0,25%	370,00
23	Doctors, dentists	232'000	0,25%	580,00
24	Vets	162'000	0,25%	405,00
25	Banks	271'000	0,25%	677,50
26	Real estate agents, lawyers, notaries	331'000	0,25%	827,50
27	Energy, water	338'000	0,25%	845,00

Appendix 2 (see art. 8 § 8):

The following rates apply for holiday flats, rooms and chalets as of 1.11.2008 :

- for 1 and 2 rooms CHF 160.--
- for every additional room an extra of CHF 65.-- per room

Appendix 3 (see Art. 8 § 9):¹

The following apply for children's holiday homes as of 1.11.2008 :

- 0 to 20 beds CHF 160.--
 - 21 to 50 beds CHF 215.--
 - 51 to 100 beds CHF 270.--
 - 101 to 150 beds CHF 325.--
- = en extra of CHF 55.- for an additional of 50 beds

The attachments 1 to 3 have been changed from the municipal council of Gsteig on 21. October 2008.