

Municipality of Lauenen



Regulations

governing the

Tax to Promote Tourism

RTPT

*Approved on 17th November 2001
In force since 1st January 2002
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 264 of the cantonal tax law of 21. May 2000 and Article 4 of the organization ordinance of Lauenen of 08. February 2000 the following

Regulations governing the tax to promote tourism (RTPT)

The municipal council has chosen the masculine form for all function designations. It also includes the female representatives and thanks them for their understanding.

I. General Terms

- Principle **Art. 1** ¹ The municipality of Lauenen levies a tax to promote tourism (TPT).
- ² The net proceeds are to be used exclusively to finance expenditure for the benefit of those persons paying this tax for example on market research, sales of touristic services or events designed to attract public interest in the domains of tourism, sport and culture.
- Organisation **Art. 2** ¹ The tourist board „Gstaad Saanenland Tourismus“ (GST) is responsible for implementing these Regulations.
- ² GST will be supervised by the municipal council and will submit an annual statement of account. This written statement of account will be available for inspection by the public.
- ³ GST will appoint its own auditing committee (AC) to check the accounts.
- Subject to tax **Art. 3** The TPT will be collected from
- a) legal entities with registered office or business premises in the municipality and
 - b) self-employed persons conducting a business or maintaining business premises in the municipality.
- ² It will be assessed separately for each independently conducted type of business.
- ³ It will not be collected from :
- a) businesses and units of businesses, whose employees total less than 20% of a full-time job.
 - b) Persons pursuing a part-time occupation for less than 14 days a year.
- ⁴ It will also be collected from owners and holders of holiday apartments, rooms and chalets which are rented against payment to tenants which are subjected to the visitors tax.

- Exoneration **Art. 4** 1 The following companies shall be exempt from the TPT:
a) tourist organisations
b) producers of primary agricultural and silvicultural products, legal persons with duties of purely charitable nature or public law.
c) legal entities with exclusively charitable or public-law tasks.
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** 1 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 (%)

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:

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|--|
| $\frac{\text{Degree of employment in \%} \times \text{duration of employment in months}}{100 \times 12}$ |
|--|

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 Lauenen.

⁸ For the holiday flats, rooms and chalets the following rates will apply:
 - for 1 and 2 rooms CHF 150.-- to 250.-- ,
 - for every additional room an extra of CHF 50.-- to 100.—per room.

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.

The municipal council shall determine the gradation in Annex 2.

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 f 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 law from 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.
- Implemen- **Art. 14** The municipal council can issue rules for the implementation of these ting rules
- Effective **Art. 15** These Regulations will take effect on 1st January 2002. date (Basis of computation dated 31.12.2001)

These regulations were adopted at the municipal assembly of 17. November 2001.

Lauenen, 20. November 2001



The President:

Peter Weissen

The municipal clerk:

Andreas Kappeler

Public scrutiny:

These regulations were open to the public from 17 October 2001 to 15 November 2001 (thirty days before the meeting at which the resolution was to be passed). The publication was announced in the official gazette of 16 October 2001 and in the public notice of the municipality.



The municipal clerk

Andreas Kappeler

Alteration Art. 8:

The amendments to Article 8 (adjustment of the bases and rates for the parahotel industry to the new tax law) were approved at the municipal assembly on 26 November 2005.

Lauenen, 28. November 2005



The President:

Peter Weissen

The municipal clerk:

Andreas Kappeler

Public scrutiny:

These regulations were open to the public from 26 October 2005 to 26 November 2005 (thirty days prior to the meeting at which the resolution was to be passed). The publication was announced in the official gazette of 25 October 2005 and in the public notice of the municipality.



The municipal clerk

Andreas Kappeler

The following amendments to the Tourism Promotion 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 12 April 2022 with reference to the optional referendum. No referendum was lodged within the deadline. The certificate of legal effect was published in the official gazette of Saanen No. 39 of 17 May 2022.

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| Art. 9 P 1 | Deletion of the words “before the end of March |
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Lauenen, 28 Avril 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 Tourism Promotion Tax Regulations were open to public inspection at the Municipal Administration of Lauenen from 12 April 2022 to 12 May 2022. The publication was duly published in the official gazette no. 29 of 12 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 May 2022

The municipal administrator:

sgd. H. Perreten

Hans Ulrich Perreten

Appendix 1 (see Art. 8 § 3):

| Table for Calculating the Tax to Promote Tourism According to the value added per employee as from 1.11.2001 | | | | |
|---|---|-----------------------------|------------------------------------|------------------------|
| Municipality of Lauenen | | | | |
| | 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 Lauenen on 13 October 2008.