

Municipality of Saanen



Regulations

governing the

Tax to Promote Tourism

RTPT

from 1, November 2001, 01.11.05, 01.11.2020

with changes from 01.05.2022

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

The municipality of Saanen herewith issues the following ordinance; based on Article 264 of the cantonal tax law and Article 5 of the organization ordinance of Saanen dated 13th September 2019

Regulations governing the tax to promote tourism (RTPT)

I. General Terms

- Principle **Art. 1** ¹ The municipality of Saanen 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** ¹ 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:

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

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.

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.


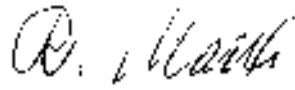
⁴ Incidentally the law of the administration of justice f the canton of

Fiscal law	Art. 11	Berne will apply. 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 and the code of criminal procedure (StPO, SR 312.0). 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)

Approval:

Saanen municipal council deliberated on and approved this ordinance on 18th September 2001.



MUNICIPAL COUNCIL OF SAANEN
The President: the municipal clerk:
 
Andreas Hurni Rolf Marti

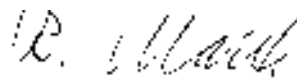
Public scrutiny:

Saanen municipal council decreed that this ordinance be duly posted for public scrutiny in the municipal offices from 25.9. until 25.10. It also published notice of this posting in the official gazette, issue 76 dated 25.9., 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 88 dated 06.11.2001, notice was given that the ordinance would come into full legal force with effect from 01.11.2001.

Saanen, 7th November 2001

the municipal clerk:




R. Marti

Alteration Art. 8:

Saanen municipal council deliberated on the amendments of Article 8 and approved this ordinance in the present form on 12th July 2005.

MUNICIPAL COUNCIL OF SAANEN

The President: the municipal clerk:

sgd. A. Hurni

sgd. M. Iseli

Andreas Hurni

Markus Iseli

Public scrutiny:

Saanen municipal council decreed that this ordinance be duly posted for public scrutiny in the municipal offices from 19th July 2005 until 20th August 2005. It also published notice of this posting in the official gazette, issue 29 dated 19th July 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 35 dated 30th August, notice was given that the ordinance would come into full legal force with effect from 01.11.2005.

Saanen, 31th August 2005

Municipal secretary:

sgd. M. Iseli

Markus Iseli

Approval:

Saanen municipal council deliberated on the amendments of Article 3, 12 as well as the updated figures of the attachments 2 and 3 and approved this ordinance in the present form on 9th June 2020.

Saanen, 9th June 2020

SAANEN MUNICIAPL 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 16th June 2020 until 15th July 2020. It also published notice of this posting in the official gazette, issue 25 dated 16th June 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 31 dated 28th July 2020, notice was given that the ordinance would come into full legal force with effect from 01.11.2020.

Saanen, 28th July 2020

The subject leader:

sgd. R. Marti

R. Marti

Approval:

Saanen municipal council deliberated on the amendments of Article 9 (text deletion "before the end of March") and approved this ordinance in the present form on 29th March 2022.

Saanen, 29th June 2022

SAANEN MUNICIAPL 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 29th March 2022 until 28th April 2022. It also published notice of this posting in the official gazette, issue 13 dated 29th 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 10th May 2022, notice was given that the ordinance would come into full legal force with effect from 01.05.2022.

Saanen, 10th May 2022

The subject leader:

sgd. R. Marti

R. Marti

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 Saanen				
	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 Saanen on September 16, 2008.