

LIMOUSIN
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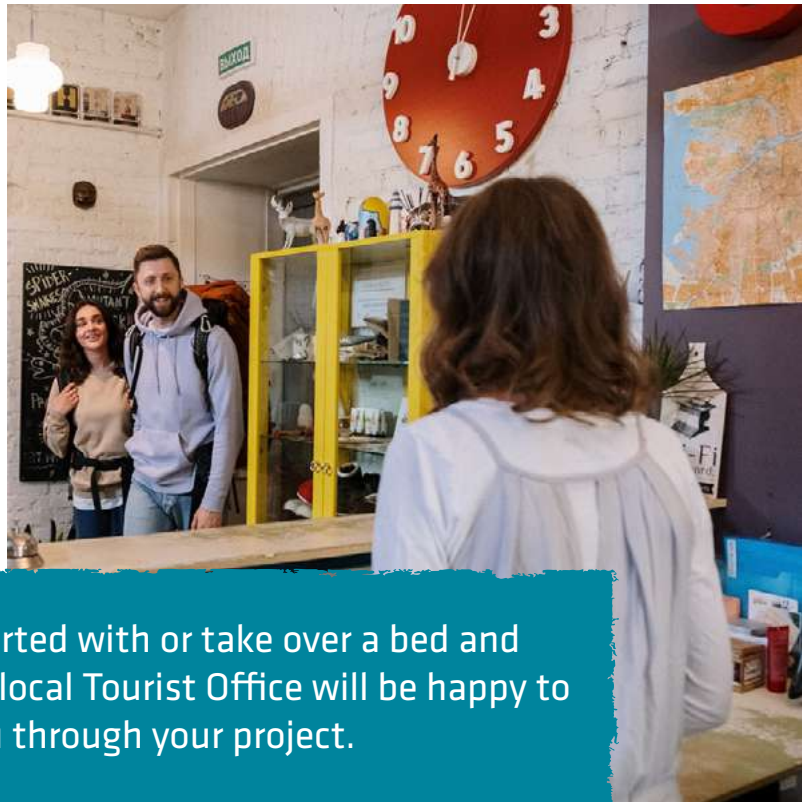
CREATE OR DEVELOP
**TOURIST
ACCOMMODATION**
COMPLET GUIDE
2025

***BED AND BREAKFAST
AND VACATION RENTAL***

*This document has been produced by the Haute-Vienne Tourism Collective, made up
of the Haute-Vienne Tourist Offices and the SPL Terres de Limousin.
Last updated February 25.*

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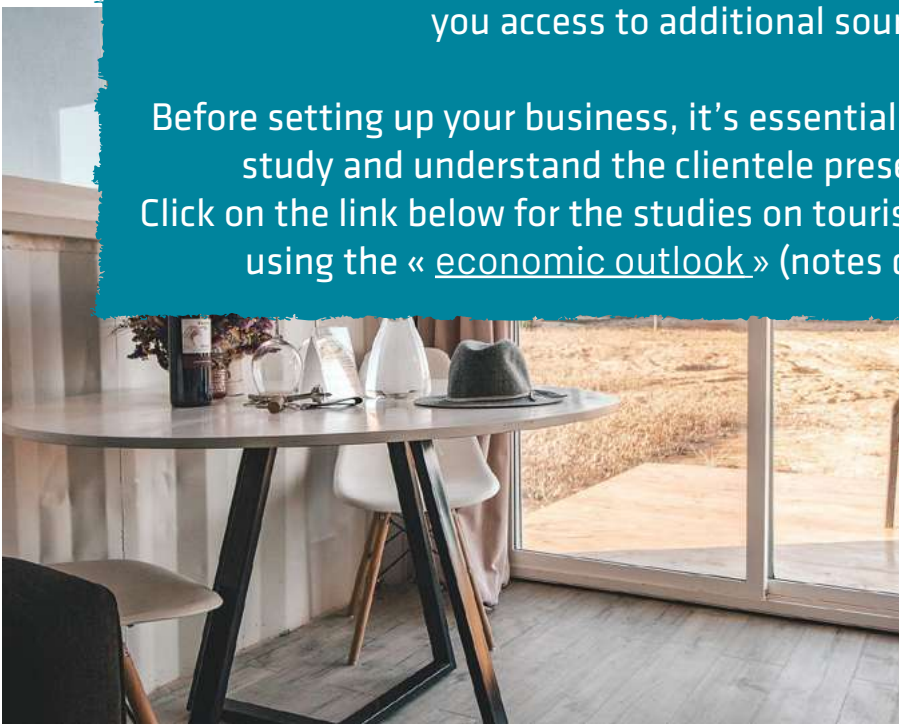




This guide will help you get started with or take over a bed and breakfast or vacation rental. Your local Tourist Office will be happy to advise and guide you through your project.

This document contains clickable links in the digital version that give you access to additional sources.

Before setting up your business, it's essential to carry out a market study and understand the clientele present in your area. Click on the link below for the studies on tourism in the department, using the « [economic outlook](#) » (notes de conjuncture).



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BED AND BREAKFAST

WHAT IS A BED AND BREAKFAST ?

Article L. 324-3 of Tourism Code states:

“These are furnished rooms in private homes for welcoming tourists, for a fee, to stay for one night or more, accompanied with a range of services.”

Defined by article D324-13 of the same code, the bed and breakfast rental include the **“provision of household linen and breakfast.** It is limited to a maximum of **five rooms for a maximum capacity of fifteen people.** The reception is provided by the inhabitant.” **These services could not be charged with an extra fee.**

Each room has access (directly or indirectly) to a shower room and a toilet. It must be at least 9m² in size (excluding sanitary facilities), with a ceiling height of at least 2.2m.

The rental must comply with health, safety, and sanitary regulations. Cleaning must be carried out daily, at no extra charge. The business can be run year-round or seasonally as a micro-entrepreneur, under certain conditions, except for B&B located on a farm.



JUST SO YOU KNOW

- If you wish to rent out more than 5 rooms or welcome more than 15 guests at the same time, this activity corresponds either to running a hotel or renting rooms in a private home. In this case, you will need to comply with the existing regulations concerning Public Service Establishments (ERP).
- There is no star rating system for bed and breakfast establishments. However, the “Chambres d’hôtes Référence” qualification exists on a national scale.

ADDITIONAL INFORMATION...

TABLE D'HÔTES

"These are **full board meals or half board meals attached to an accommodation**. Their capacity is therefore limited to that of the accommodation. Meals must be taken at the family table. The food must be of good quality and the ingredients preferably local." (according to General Directorate of Competition, Consumer Affairs and Fraud Control «Direction générale de la Concurrence, de la Consommation et de la Répression des fraudes, DGCCRF»)



Table d'hôtes is subject to several regulations, including:

- The **set menu** is reserved exclusively for room occupants and served at the family table.
- It is obliged to provide information (at least in the form of signage) on prices (for example, if drinks are included).
- It is obliged to comply with the hygiene and food safety regulations (drinking water supply, hygiene of surfaces and utensils, sanitary facilities for staff, etc.).
- If you wish to offer alcoholic beverages at your table d'hôtes, **you must complete a 7-hour « Permis d'exploitation - Chambres et tables d'hôtes »** compulsory course at your own expense.

JUST SO YOU KNOW

- The « tables d'hôtes » may only be served to clients of the guest rooms and to no other person.
- If you would like to offer alcoholic beverages as part of your meal, you must hold a restaurant license or a liquor license (the operating permit is valid for ten years).
- Inquiry and declaration to the Haute-Vienne Prefecture : 1 rue de la Préfecture, 87000 Limoges, 05 55 44 18 00.
- Any handling of food of animal origin must be declared to the Department of the Protection of Populations (Direction Départementale en charge de la Protection, DDPP)

USEFUL LINKS :

[Operating permits 87](#)

[DGCCRF fact sheets](#)

[Declaration of handling of food animal origin](#)

WHAT ARE THE PROCEDURES ?

DECLARATION TO THE TOWN / CITY HALL

Before offering one or more guest rooms for rent, you must declare it to the town/city hall of the municipality where the property is located, in accordance with [article L. 324-4 of Tourisme Code](#).

Declarations can be made electronically if your local authority has joined the service platform [Service-Public.fr](#). If this online service isn't available, you can fill out the form in person at your town/city hall or by downloading it from [CERFA n° 13566*03](#).

The declaration will be acknowledged by a receipt that you must keep as proof. **Any changes to the information provided must be declared again.**

JUST SO YOU KNOW

- This procedure is free of charge.
- Failure to comply with these procedures may result in a third-class fine of up to €450 ([art. R. 324-16 Tourism Code](#)). The amount may vary depending on the legislation in force.
- **Inform the Tourist Office in your area of your offer and for engaging in further discussion** (see [My contacts page 38](#)).

MEMBERSHIP OF SOCIAL SECURITY SYSTEM

Under article 613-1 of the Social Security Code, self-employed Bed and Breakfast operators must **be affiliated with the Social Security Scheme for Self-employed** (Sécurité Sociale des Indépendants, SSI) for insurance covering health, maternity, old age, disability, and death :

- Affiliation with URSSAF : This agency collects contributions to finance social security services. Affiliation is compulsory when the taxable income generated by the bed and breakfast business (including the table d'hôtes activity) exceeds €6,123 (13% of the Annual Social Security Ceiling in 2025).
- Income below €6,123, If the revenue is below this threshold, there is no obligation to register. The income generated by the rental is then subject to social security contributions on asset income at the overall rate of 17.2%.
- Affiliation for farmers: Farmers are affiliated with the Agricultural Social Mutual Fund (Mutualité Sociale Agricole, MSA)

Affiliation to the social security system is carried out after declaring the business to the [Guichet des Formalités des Entreprises](#) (the French official website for starting a business). The information or documents submitted in each file will be sent to the concerned organizations, according to the declaratory information provided ([see page 9](#)).

USEFUL CONTACT :

RSI Haute-Vienne, 18 rue André Merigou, 87000 Limoges
08 09 40 36 48

LIEN UTILE :

[Guichet des Formalités des Entreprises](#)
[How to become a micro-entrepreneur running a Bed and Breakfast - INPI](#)
[The Official Guide to Being a Micro-Entrepreneur - URSSAF](#)

INSURANCE

You should **inform your insurance company about your business** as well as any additional activities offered as part of your operation. Also, check with your home insurance that your contract covers seasonal rentals.

TAXATION

DECLARE YOUR ACTIVITY WITH THE TRADE AND COMPANIES REGISTER (REGISTRE NATIONAL DES ENTREPRISES (RNE))

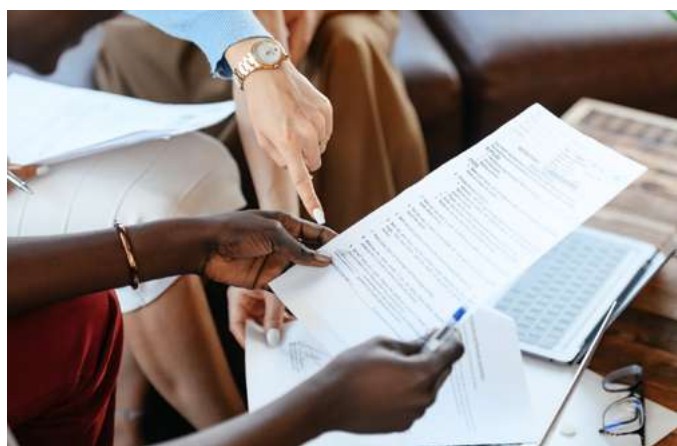
When your bed & breakfast business qualifies as **commercial activity**, it must be registered with The Trade and Companies Register, (RNE).

Starting from 1st January 2023, **declarations have been centralized on a single digital platform** : [Guichet des Formalités des Entreprises](#) which is managed by INPI

Only one declaration is therefore required through Guichet des Formalités. Once submitted, the platform will automatically forward the information to the relevant parties:

- INSEE (National Institute of Statistics and Economic Studies) : registration of your activity in the SIRENE register, and allocation of SIREN number (which identifies the company), SIRET number (which identifies each establishment of a single company) and APE code (which identifies the branch of activity of the company),
- the RNE : registration in professional directories
- SIE (Corporate Tax Service) : choice of tax system for profits and VAT
- MSA (or SSI for affiliation of non-salaried workers if your activity is subject to social security contributions)

Please note that the declaration is automatically forwarded to the various parties **IN ACCORDANCE** with the information submitted.



JUST SO YOU KNOW

- The procedures are obligatory. Any undeclared work will subject you to prosecution.
- If you deliberately provide inaccurate information, you may be subject to a fine of up to €4,500 and a 6-month imprisonment.

USEFUL CONTACT :

CCI de la Haute-Vienne, 16 pl. Jourdan, 87000 Limoges
05 55 45 15 15 | www.limoges.cci.fr

USEFUL LINK :

[Guichet des Formalités des Entreprises](#)

INCOME TAX

Bed and breakfast businesses are **taxed as a para-hotel operations** and not as a furnished rentals. Revenue must therefore be declared for [income tax](#) under one of the following systems :

- Industrial and Commercial Profits (Bénéfices Industriels et Commerciaux, BIC): profits earned by individuals practicing a commercial profession **with a pre-tax turnover exceeding €77,700**.
- microenterprises (for self-employed entrepreneurs): **if pre-tax sales do not exceed €77,700**: profit is calculated after a flat-rate allowance of 50%, with taxable income corresponding to 50% of sales.
- agricultural profits for a farmer
- Table d'hôtes services currently seem to benefit from a 71% tax relief (official confirmation pending in the next few months)

JUST SO YOU KNOW

- If the revenue does not exceed €760 per year = income tax exemption (except for self-employed entrepreneurs and micro-entrepreneurs).
- For farmers, the economic benefits from accommodation are treated as agricultural profits.

VALUE-ADDED TAX (VAT)

"If you do not benefit from VAT exemption, lessors are subject to VAT at a rate of 10% for the provision of accommodation and tables d'hôtes (with the exception of alcoholic beverages, which are taxed at 20%). This tax is billed directly to the customer."

JUST SO YOU KNOW

- A reform of VAT rules affecting micro-entrepreneurs is planned for June 2025.

USEFUL CONTACT :

Find out more through your departmental treasury ([see My contacts](#))

USEFUL LINK :

[Basic VAT exemption](#)

OBLIGATION TO DISPLAY AND ADVERTISE PRICES

You are subject to the same transparency obligations as hoteliers with respect to customers, in terms of price display and invoicing. You must display prices in three ways:

- outside (near the main entrance): price per night for a double room, specifying that breakfast is served and included, the tourist tax rate per person, as well as the prices of all other services provided.
- inside (reception area): same information as on the outside sign as well as the arrival and departure times (and surcharges in case of late departures).
- in each room: all prices for services provided.

Other obligations also apply to your business, see [page 21](#).



KEY POINTS

- The furnished room should have access (directly or indirectly) to a shower room and WC. It must comply with health, safety, and hygiene regulations.
- Lodging activity should be at least include breakfast and provide linen.
- The activity is considered either commercial or agricultural
- Choice of year-round or seasonal opening.
- Limited to 5 rooms and 15 guests simultaneously. If this limit is exceeded, the bed and breakfast is classified as a Public Service Establishment (ERP)
- Procedures: declaration to town/city hall, compulsory declaration to Guichet des Formalités for business start-ups, modifications, and closures
- No star rating system exist for bed and breakfast, the only one available is «Chambre d'Hôte Référence» (see [My Quality Initiatives page 28](#)).

VACATION RENTALS

WHAT IS A VACATION RENTAL ?

Vacation rentals are furnished villas, apartments, or studios, offered for rent to visiting clients for their exclusive use. The clients do not take up residence there; instead, they stay for a period of one day, one week or one month([article L. 324-1-1 of Tourism Code](#)). The vacation rentals do not include a reception area or lobby, or shared services and facilities.

JUST SO YOU KNOW

- To be considered as seasonal rentals, the duration of rental cannot exceed a maximum of 90 consecutive days for the same client.
- The lessor may be a private individual or professional ([see taxation page 13](#)).
- Please note that if the furnished property you are letting is a building detached from your main dwelling (e.g. a barn) or a part of your dwelling with a separate entrance (top floor of your house, for example), your vacation rental is considered a secondary residence (see entreprises.gouv.fr)

USEFUL LINKS :

[Renting out main residence](#)

[Renting out secondary residence](#)

WHAT ARE THE PROCEDURES ?

DECLARATION TO THE TOWN/CITY HALL

Vacation rental is subject to the declaration to the town/city hall of the municipality where the rental accommodation is located, in accordance with to the [article L. 324-1 of Tourism Code](#).

There is no declaration obligation if the accommodation is the main residence and if the rental period does not exceed 120 days per year ([law n° 2018-1021 of Nov. 23, 2018](#)). Please note that a barn, annex, studio arranged in the main residence are subject to a declaration at the town hall, see previous insert “So you know”.

Your main residence is the accommodation where you stay for at least 8 months per year, except for professional obligation, health reasons or force majeure.



Declarations can be made electronically if your local authority has joined the service platform : [Service-Public.fr](#). If this online service is unavailable, you can complete the form in person at your town/city hall or download it from [CERFA n° 14004*04](#).

The declaration will be acknowledged by a receipt. A copy should be kept as proof.

Any changes to the information provided must be declared again (termination of activity or changes in the rental duration...).

JUST SO YOU KNOW

- This procedure is free of charge.
- Failure to comply with these procedures may result in a third-class fine of up to €450 ([art. R. 324-16 Tourism Code](#)).
- In Haute-Vienne, there is no registration number.
- **Inform the Tourist Office in your area of your offer and engage in further discussion** (see [My contacts page 38](#)).
- From 2026, all furnished tourist accommodations (main and secondary homes) must be declared online through a dedicated website. This will replace the town declaration. Getting a registration number this way will be mandatory to rent your property, whether directly or on platforms like Airbnb.

TAXATION

DECLARE YOUR ACTIVITY WITH THE TRADE AND COMPANIES REGISTER (REGISTRE NATIONAL DES ENTREPRISES (RNE))

Whether you rent out your main or secondary residence, you need to register with the SIRENE database at INSEE. The procedure is free of charge. You can complete it on the [Guichet des Formalités des Entreprises](#) website.

The obligation to obtain a SIRET number applies to all lessors, both professional and non-professional.

This procedure will enable you to:

- obtain a SIRET number;
- publicize your business;
- indicate the tax regime have chosen.

The vacation rental business can be divided into **two tax regimes: professional lessors or non-professional lessors**. However, all lessors are required to obtain [a SIRET number](#), to pay the Corporate Property Tax (Contribution Foncière des Entreprises, CFE) and, depending on the situation, pay the Company Value Added Contribution (Contribution sur la Valeur Ajoutée des Entreprises, CVAE) and VAT.

NON-PROFESSIONAL LESSORS (LOUEUR EN MEUBLÉ NON PROFESSIONNEL, LMNP)

The business activity requires registration with the commercial court registry (even if it is not regarded as a commercial activities legally). **As of January 1, 2023, the processes of setting up, modifying, or closing a business must be conducted online via the [Guichet des Formalités des Entreprises](#).**

It is now mandatory to register online using Guichet Unique platform. It has replaced the Centres de Formalités des Entreprises (CFE).

For further information, please visit [Service public.fr](#)

JUST SO YOU KNOW

- If you have more than one rental property, the relevant Tribunal of Commerce registry is the one where the property generating the highest income is located.
- The income generated must be declared as Industrial and Commercial Profits (Bénéfices Industriels et Commerciaux, BIC), whether the rental is occasional or not.

PROFESSIONAL LESSOR (LOUEUR EN MEUBLÉ PROFESSIONNEL, LMP)

When your rental activity is carried out on a professional or principal basis, you must register with **URSSAF** and the **Chamber of Commerce and Industry** (even if your business is not considered a commercial activity juridically).

These procedures are compulsory and free of charge, regardless of the income generated by the activity. Violations will be subject to penalties and considered an offence of concealed work. These formalities must be carried out at the [Guichet des Formalités des Entreprises](#).

You are considered a professional lessor if you fulfil the following two conditions:

- having annual revenue that exceeds €23,000,
- having an income from rental activities that exceeds the taxable income of the household that is subject to income tax.

If you are a farmer, the activity is considered complementary to your farming activity, and you are required to register with the CFE managed by the Chamber of Agriculture. ([Art. L. 311-1 of the Rural and Maritime Fishing Code](#)).

USEFUL CONTACTS :

Urssaf du Limousin, site de Limoges Mériçou, 18 rue André Mériçou 87000 Limoges
[www.urssaf.fr](#) | [Service Économie collaborative](#)

Chambre de Commerce et d'Industrie de Limoges et de la Haute-Vienne, 16 place Jourdan 87011 Limoges
05 55 45 15 15 | [www.limoges.cci.fr](#)

Grefte du tribunal de commerce de Limoges, 23 place Winston Churchill, 87000 Limoges
05 55 34 60 75 | [www.grefte-tc-limoges.fr](#)

INCOME TAXATION / TAX SYSTEM

“Income from the rental of furnished premises of which you are the owner, as well as income from subletting the furnished premises of which you are the tenant, is subject to income tax in the category of Industrial and Commercial Profits (bénéfices industriels et commerciaux, BIC).” (see service-public.fr)

Furnished premises are subject to the following taxes :

- Property ownership tax,
- Residence tax, for second home (see [page 25](#))
- Company Property Tax ([cotisation foncière des entreprises, CFE](#))
- Company value-added contribution (cotisation sur la valeur ajoutée des entreprises, CVAE), when pre-tax revenue exceeds €152,500.

JUST SO YOU KNOW

- With the micro-BIC scheme, having a star rating provides tax benefits: an unclassified furnished rental gets a 30% allowance on revenue up to €15,000, while a classified rental—no matter the stars—gets a 50% allowance up to €77,700 in revenue.
- Under certain conditions, it is possible to be exempt from the Company Property Tax. Find out more about it from [CFE](#)

USEFUL LINKS :

[Tax system applicable to the lessor](#)

[Long-term furnished rental: what income to declare?](#)

[Income tax - Income from furnished rental](#)

THE RENTAL CONTRACT

The rental contract is mandatory. Two copies should be signed, one for the operator, the other for the tenant. The latter must include the following information :

- rental duration, arrival date and departure date,
- signatures, names of the signatories,
- characteristics of the property (address, surface area, classification, etc...),
- payment of the rental (price, tourist tax, payment conditions, e.g. guarantee deposit, return conditions, advance or deposit payment...),
- booking cancellation conditions,
- inventory of fixtures and fittings for the vacation rental,
- insurance,
- tenant's obligations during the stay,
- information in case of reservation cancellation.

 **USEFUL LINK :** [Holiday rental between individuals \(vacation rentals\)](#)

IS THERE A LIMIT TO THE NUMBER OF GUESTS THAT CAN BE ACCOMMODATED IN A VACATION RENTAL ?

There is no limit to the capacity of a vacation rental.

However, the buildings or premises used to accommodate **more than 15 people are regarded as 5th-category Public Service Establishments (établissements recevant du public, ERP)**. They are subject to current regulations on accessibility and fire risk prevention (see article PE2 of the decree of June 25, 1980, approving the general provisions of the safety regulations against fire and panic risks in ERP.)

They are subject to the current regulations on accessibility and fire risk prevention (see [article PE2 of the decree of June 25, 1980](#) approving the general provisions of the safety regulations against fire and panic risks in establishments open to the public (ERP)).

Note that for a lodge to be considered separate from another and for the public occupancy not to be cumulative, they must be isolated in accordance with the provisions of Article PE6 of the safety regulations, namely: **isolation by a distance greater than 5 meters or the presence of 1-hour fire-resistant walls and floors, including in the attic.**

ERP units are premises as follows :

- accommodation with a capacity of host more than 15 people;
- bed and breakfast establishments, where the number of rooms for rent by the same operator exceeds 5;
- group accommodation, including stop-over lodgings (gîtes d'étapes) and equestrian lodgings (gîtes équestres);
- children's accommodation centers, where rooms are located in buildings separate from the family home, or where the family home can accommodate either more than seven minors, or more than four minors in the same room.

ERP facilities must comply with the provisions of the safety regulations concerning fire and panic risks as well as accessibility requirements for services offered to the public (see links below)...

USEFUL LINK :

[Decree of 25 June 1980](#)

[Decree of December 8, 2014, relating to the accessibility of ERPs and IOPs in existing buildings](#)

[Decree dated April 20, 2017: Accessibility requirements for Public Access Establishments \(ERPs\) and public-use buildings \(IOPs\) during construction and renovations](#)

[Decree dated April 19, 2017: Methods for establishing and publishing the public register](#)



KEY POINTS

- Individual accommodation is used exclusively by the tenant.
- Visiting customers do not take up residence (the maximum duration of the stay cannot exceed 90 consecutive days for the same person).
- In case of creation, modification or cessation of business activity, a declaration to the Guichet Unique is mandatory. Additionally, one must obtain a SIRET number through Guichet Unique.
- There are two legal statuses : non-professional and professional.
- According to Article R;123-2 of Construction and Housing Code, buildings or premises of lodgings that accommodate more than 15 people are considered «Public Service Establishments» (ERP). ERP also includes bed and breakfasts where more than 5 rooms are rented, as well as group accommodation, such as stopover gîtes, and equestrian gîtes, etc.
- ERP must comply with the fire and safety regulations, as issued by the decree on June 25, 1980.

UNUSUAL ACCOMMODATION

Unusual accommodation includes: boats with cabins, bubbles, tree houses, floating cabins, troglodyte dwellings, lodges, nests, teepees, caravans, yurts, etc ...



To date, **no legislative or regulatory text** specifies the legal framework for what is described as unusual accommodation, **but the absence of any mentioning in the regulations in no way means that such project can be carried out in any way.**

If you wish to welcome tourists, **you fall under Tourism Code** and are subject to the same obligations as all professional tourist accommodation providers. You must therefore register :

- with your town/city hall
- with the [Guichet des Formalités des Entreprises](#) in order to :

1. be registered in the SIRENE directory of l'INSEE and be allocated with a SIREN number, SIRET number and APE code
2. be registered with the National Company Directory (RNE) or Trade and Companies Register (RCS)
3. be known to the Corporate Tax Service (Service des Impôts des Entreprises, SIE);
4. be affiliated to a social organisation (e.g. Agricultural social mutual fund (mutualité sociale agricole, MSA) or Social Security for Independents (sécurité sociale des indépendants, SSI)

In terms of hosting capacity, the regulations are the same as those for bed and breakfasts and vacation rentals.

Depending on the characteristics of the accommodation in question, once it has been administratively assimilated to existing and regulated categories of accommodation (caravans, light leisure dwellings, mobile leisure homes, etc.), **town planning law will apply**, and the establishment of such accommodation will be subject to either :

- the **rules governing the opening of outdoor accommodation structures** (Hébergement de plein air, HPN)
- or **ordinary building regulations** when the installation is carried out outside the HPN framework

In the latter case, the operation is equivalent to a building and requires:

- the submission of a [prior declaration](#) if the total surface area does not exceed 20m²
- or [building permission](#) if the total surface area exceeds 20m²

In both cases, refusal by the town/city hall or prefecture is entirely possible.

Vacation rentals are defined as furnished villas, flats or studios offered for rent to visiting customers, for their exclusive use. They do not take up residence there and they stay for a day, a week, or a month.

Therefore, vacation rentals must be a house or flat built on foundations and cannot be dismantled or transported.

Since most so-called «unusual» accommodation does not have the characteristics of a typical house, it is not considered as vacation rentals and cannot be star rated.

In general, as part of the protection of natural and agricultural areas against urban sprawl, the operation will only be accepted by the administrative services **if it complies with the intended use of the concerned area** as defined by the planning documents (RNU, PLU/PLUI, POS, municipal maps, etc.).

N.B.: The site is also subject to drainage regulations. To find out more, contact your town hall or local authority !

In the absence of **town planning documents**, rural areas are subject to the **restrictive principle** of limited constructability.

BEFORE ANY PROJECT

- Approach the town/city hall responsible for the concerned plot to apply for a planning certificate (cerfa 13410*11) to find out which regulations apply to the plot and whether the project is feasible.

In any case, **never start a project without permission**. There are frequent inspections, and you could face penalties (criminal fines or even compulsory demolition) and your project could lose out on funding.

Bear in mind that by contacting your local authority, your project will be considered with its planning knowledge and tools which potentially make your project feasible !

For more information, contact the town planning department of your town/city hall and your Tourist Office.





KEY POINTS

- Contact the town hall for the concerned plot to understand and drainage regulations
- There is no legislative or regulatory text that outlines the legal framework but it is governed by various legislations (tourism code, urban planning...)
- In the case of creation, modification or cessation of the business activity, declaration to the Guichet Unique is mandatory. Additionally, one must obtain a SIRET number through Guichet Unique as well.
- There is no star rating for unusual accommodation
- Premises that accommodate more than 15 people are considered «Public Service Establishments» (ERP)

MY OBLIGATIONS AS A BED AND BREAKFAST AND VACATION RENTAL

Tourist accommodation activity is regulated. Some obligations, like the tourist tax, apply universally regardless of the type of accommodation offered. Others are more specific and regulate the services a host can provide to guests (pool, playground, etc.).

Offering extra services can help you stand out, but don't forget—they are also subject to regulations!



MY OBLIGATIONS

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TOURIST TAX

The tourist tax, which applies to all tourist accommodation, is introduced at the initiative of local municipalities and the federation of municipalities (EPCI). It should be **collected by all accommodation providers** and applies to any person accommodated for payment who is not a resident of the municipality. The **proceeds from this tax are allocated to expenditures aimed to promoting tourism development in the area and encouraging tourists for visit.**

Tourist tax is calculated per person and per night. It is regulated by article [L2333-30 of General Local Authorities Code](#) (Code Général des Collectivités Territoriales). The applicable amount is decided by your commune or community of communes.

Key points:

- The tourist tax rate must be displayed inside; the premises for bed and breakfasts, it must be displayed outside the establishments and close to the main entrance;
- The tourist tax should appear on a separate line on the invoice given to the customer;
- Collect the tax before customers liable to pay leave, based on the number of people staying at the establishment;
- Update and keep a register showing the number of people (distinguishing between adults and minors) staying at your establishment, the number of nights and «overnight stays», the amount of tax collected and, if applicable, the reasons for any exemption;
- Pay the amount of tax collected to the public treasury at the end of the collection period, along with the necessary declaration documents;

If your accommodation is listed online through a platform (OTAs) such as Airbnb, Booking.com or Leboncoin, the tourist tax will be automatically collected and paid during bookings made on these platforms. Remember to notify the platform when your accommodation receives a star rating. Please note that with Booking.com, if you have declared «professional» status, the tourist tax will be automatically paid to you, and so you must then remit it to the public treasury.

THE ADDITIONAL DEPARTMENTAL TOURIST TAX (TADS)

Starting January 1, 2025, the Additional Departmental Tourist Tax will be applied. It adds 10% to your local tourist tax and follows the same rules for payment and reporting.

JUST SO YOU KNOW

- Definition: «overnight stays» – 2 adults staying 3 nights = 6 overnight stays.
- The term «tourist accommodation» covers any temporary lodging needed by a person traveling away from their home for more than one day.
- Collecting, declaring, and paying the tourist tax is mandatory.
- Contact your local tourist office or community of communes to learn about the specific application procedures and tourist tax rates that apply to you.
- Find related tourist tax tools on the website [visitlimousin.com](https://www.visitlimousin.com).

USEFUL LINKS :

[More information on tourist tax and additional departmental tourist tax](#)
[Tourist tax applicable to unusual accommodation](#)

PROVIDING THE CLIENT WITH A DETAILED INVOICE

If the total amount billed to the customer exceeds €25 (including all taxes), an invoice must be issued. The customer can also request one, regardless of the amount to be paid. Two copies of the invoice should be provided, and the original given to the customer. On the invoice, there should be a detailed breakdown of the quantity and price of each service provided, the amount of tourist tax and the total amount due.


JUST SO YOU KNOW

- Failure to comply with this requirement can result in a €1,500 fine.

 **USEFUL LINK :** [Invoicing your costumers](#)

ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

According to the law of 11 February 2005, ERP (Establishments Accomodating more than 15 people) must be accessible to people with all types of disabilities.

 **USEFUL LINK:** [Accessibility requirements in ERP for people with disabilities](#)

USEFUL CONTACT:

Marjorie Audoin - Direction départementale des territoires
87 - Service ingénierie territoriale
05 19 03 21 89 | marjorie.audoin@haute-vienne.gouv.fr



JUST SO YOU KNOW

Classified ERP accommodations must comply with:

- Accessibility rules for existing buildings;
- Accessibility rules for services offered to guests.

Owner or operator obligations:

- Declare the ERP's accessibility status to the Department Prefect and the municipal accessibility commission;
- Maintain a public accessibility register. This register must be available to the public on-site or online and must document and inform about measures taken to welcome all individuals, regardless of their disability. (For more details, see the Tourism and Disability Label, p.33.)

FIRE SAFETY

Every accommodation must be equipped with **at least one standard smoke detector**. It should be installed on the ceiling, preferably in the hallway leading to the bedrooms, and as far from the kitchen and bathroom as possible. It is recommended to install one per floor. You are responsible for its installation and upkeep.

If your accommodation is an ERP (Public Service Establishment) with a capacity of over 15 people, stricter regulations apply.

WELCOMING FOREIGN CUSTOMERS

To prevent public order disturbances, anyone renting out tourist accommodation is **required to have foreign customers complete and sign** an [individual police form](#) upon arrival. This form should include surname, given name, date and place of birth, nationality, usual place of residence, mobile phone number, e-mail address, arrival and departure dates from the establishment.

JUST SO YOU KNOW

- The files should be kept for at least six months and handed over to the police or gendarmerie upon request.
- Children under the age of 15 may be included on the form of the accompanying adult.

 **USEFUL LINK :** [Légifrance](#)

SACEM ET SPRE RIGHTS

If you broadcast music, by any means (TV, hi-fi system, clock radio, smart or Bluetooth speakers, etc.), you must pay broadcasting rights to SACEM (Society of Authors, Composers and Publishers of Music), for each accommodation and each guest room. The SPRE (Society for the Collection of Equitable Remuneration) fee is included in your payment to SACEM.

If you do not have any of the above equipment, you must draw up a sworn statement and send it by post or email to SACEM : 1 cours Gay Lussac, 87000 Limoges or dl.limoges@sacem.fr. For more information, call 05 67 34 81 70.

JUST SO YOU KNOW

- You can benefit from a reduction if you are not open all year round and/or if you are in a rural area and/or if you are part of the Gîtes de France network.

 **USEFUL LINK :** [Authorisation to broadcast music - La SACEM](#)

WI-FI

If there is an internet connection in the accommodation, **you become the internet service provider**. The holder of the internet subscription is responsible for the actions of the users via the connection. Therefore, you must comply with **public Wi-Fi regulations** and keep a record of the users' identities. Additionally, it is important to **secure access** to avoid receiving warnings from Hadopi (High Authority for the distribution of works and the protection of rights on the internet), for example. This applies to all types of tourist accommodation.

USEFUL CONTACT :

Contact [your tourist office](#) who will help you find a secure wifi service provider.

LIEN UTILE :

[Légifrance - Article L34-1](#)

REGULATIONS ON THE INSTALLATION OF A SWIMMING POOL

Anyone owning a swimming pool, artificial bathing facility or bathing installation for public or private collective use must **declare it to the town/city hall before opening** (the declaration must be submitted no later than 2 months before opening).

The person in charge is responsible for monitoring water quality and informing the public of results. The swimming facility must undergo health checks carried out by the State's Health and Environment Services or a laboratory approved by the Ministry of Health. The person in charge must also comply with the rules and quality limits set by decree, and use only effective treatment, cleaning and disinfection products and processes that do not pose a health risk to bathers.

A drowning prevention mechanism is mandatory. Unenclosed in-ground swimming pools must be equipped with at least one standardized anti-drowning device (barrier, alarm, cover, shelter) with penalties for non-compliance, including a fine of 45 000€. For above-ground swimming pools, it is mandatory to have at least an opaque cover and a liftable ladder to prevent the voluntary or accidental immersion of a child without supervision.

REGULATIONS FOR COLLECTIVE PLAYGROUNDS

Several requirements must be met :

- Signage: Indicating age ranges, contact information of the manager, risks involved use; ;
- Facilities: compliance markings, checks on fixings and stability, good maintenance, hygiene of sandboxes, etc;
- Layout: a security zone, shock-absorbing floors, absence of risky plants;
- Environment: the area should be separated from roads, car parks, watercourses or bodies of water;
- Records: a maintenance plan, records of work carried out, proof of compliance.



 **USEFUL LINK :** [Regulations on communal playgrounds](#)

RESIDENCE TAX

Since 2023, residence tax on primary residences has been abolished, but it still applies to secondary residences. Classified bed and breakfasts and vacation rentals in communes within to a rural regeneration zone (ZRR) can be exempt from the tax. To benefit from this exemption, you must complete declaration no. 1205-GD and submit it to your Public Finance Centre by December 31 of the applicable year.

Residence tax applies if you are exempt from the Company Property Tax (cotisation foncière des entreprises - CFE) or if you have not entrusted the management of your furnished accommodation solely to an agent. Bed and breakfast owners whose home is their primary residence do not have to pay Residence Tax.

 **USEFUL LINKS :**

[Residence tax : how does it work ?](#)

[Check whether you are in a rural regeneration zone \(ZRR\)](#)

[Residence Tax - Exemption Request for vacation rentals and bed and breakfasts in ZRR](#)

ROAD SIGNAGE

The installation of pre-signs, signs or advertising panels is subject to strict legal regulations. Contact your town/city hall to find out whether there are local advertising regulations put in place. If so, you will need to complete the cerfa 14798*01 form and submit it to them. If there are no regulations and you wish to place a sign on a historic monument, listed site or nature reserve, you will need to contact the prefect.

Pre-signs: these are inscriptions, shapes or images used to indicate the proximity of a business with a symbol (an arrow, for example) or a distance. They can be illuminated and installed on the ground or a wall.

The installation of pre-signs is prohibited by law outside built-up areas (in rural areas); they are authorised in built-up areas, but subject to strict legislation.

Signs: these are inscriptions, shapes or images attached to the building where the business operates. They must be placed on the building (either parallel or perpendicular) and must not extend beyond the alignment of the wall or roof.

Local information signs: these are road signs used inside and outside built-up areas. These signs, including their aesthetic line and layout, are designed by the municipality or local authority. To find out whether your business can benefit from this type of signage, you should contact your town/city hall.



© Michaela-Lachmanova_La-chouette-des-granges_Les-Salles-Lavauguyon

USEFUL LINKS :

[Cerfa form for requesting authorisation - Pre-signs](#)

[Commercial signs : installation rules](#)



TO LEARN MORE...

- MY QUALITY INITIATIVES
- MY PROMOTION AND MARKETING



MY QUALITY INITIATIVES

Quality initiatives are **voluntary actions** that offer customers a **guarantee of quality** boosting the value of your accommodation and offering reassurance.

The **benefits include**:

- joining a network of approved accommodation providers to benefit from promotion and support
- legal assistance in the event of a complaint
- the opportunity to develop themed accommodations.

Your Tourist Office can offer you advice and support.

USEFUL LINK :

Professional area visitlimousin.com

MY QUALITY INITIATIVES

1. Embrace sustainable development.....	page 29
2. Star rating for «Meublés de Tourisme».....	page 30
3. The “Chambres d’Hôtes Référence” Qualification.....	page 30
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5. “Accueil Randonnées” Qualification.....	page 31
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8. “Valeurs Parc Naturel Régional” Brand	page 33
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10. The “Gîtes De France” Label and professional network.....	page 34
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EMBRACE SUSTAINABLE DEVELOPMENT...

Today, travelers are increasingly aware of their environmental impact and seek accommodations committed to responsible practices. As a tourism professional, integrating sustainable development into your establishment is not only a great way to attract this clientele but also an effective means to reduce costs and preserve local resources. Many opportunities are available to help you strengthen your business while contributing to more resilient tourism..

... THROUGH SIMPLE ACTIONS

Sustainable development starts with simple daily actions that help reduce the environmental and economic impact of your accommodation.

Among these low-cost solutions, you'll find :

- Waste reduction and management through [composting](#), [sorting household waste](#), and encouraging refillable hygiene product dispensers, etc.
- Energy-saving measures such as LED bulbs, motion detectors and timers for common area lighting, programmable thermostats, and more.
- Water-saving measures including faucet aerators, rainwater harvesting systems, dual-flush toilets, and implementing a linen change program upon guest request
- Supporting short supply chains (e.g., local products) and promoting eco-friendly transportation options (hiking, trains, buses, etc).

CLAIM YOUR COMMITMENT

Several labels allow tourist accommodations to showcase their commitment to sustainable development. Below, you will find the main ones (clickable links):

GENERAL GUIDELINES



p33



SPECIFIC GUIDELINES



p32



p32



p33



p33



p33



A SAVOIR

- A sustainable development toolkit is available for you in the professional area of visitlimousin.com
- Find more information about these processes in the “[Guide to Labeling Procedures for Sustainable Tourism](#).”
- Many resources are also offered at www.syded87.org
- ADEME supports you in [choosing products with environmental labels](#)

STAR RATING FOR « MEUBLÉS DE TOURISME » (VACATION RENTALS)

This classification is a voluntary procedure subject to a fee. There are 5 categories, ranging **from 1 to 5 stars**, and the classification is **valid for 5 years**, after which a new application for classification is required to maintain the status.

To be classified, an **inspection visit** is carried out by an accredited person.



WHY GET CLASSIFIED ?

- for customers: it provide a clear indication of the level of services and amenities offered, ensuring the align with the description and guaranteeing quality.
- for you: it serves as a selling point, providing better promotion and visibility, highlighting the qualities of your accommodation to reassure your customers.

WHAT ARE THE ADVANTAGES ?

- If you fall under the micro-BIC regime, you can enjoy a 50% tax deduction. However, once your turnover exceeds €77,700, the micro-BIC regime is no longer available,
- ANCV (Agence Nationale des Chèques Vacances) membership,
- simplified tourist tax calculation.

HOW DO I GET A CLASSIFICATION ?

- Conduct a self-assessment to evaluate the number of stars to request. Contact your local tourist office, which may assist you with this self-assessment depending on the area.
- either contact a private inspection body accredited in France which can carry out the classification throughout the country: [see the list of accredited classification bodies](#)
- or contact one of the approved local organisations__: Gîtes de France Haute-Vienne, 05 55 77 09 57, infos@gites-de-france-hautevienne.fr ; ou Clévacances, Séverine Kwiatkowski, severine.kwiatkowski@clevacances.com, 06 18 07 57 71.

JUST SO YOU KNOW

- If your accommodation has not been declared to the town/city hall using the Cerfa document, you cannot proceed with the classification application.
- Contact your tourist office for assistance with your application process.
- The classification result must be displayed in your establishment.

 **USEFUL LINK:** [All about the classification](#)

« CHAMBRE D'HÔTES RÉFÉRENCE » (BED AND BREAKFAST) QUALIFICATION



Unlike vacation rentals, **bed and breakfasts cannot be classified using the official star system.**

“the Chambre d'Hôtes Référence qualification” is a voluntary, fee-based scheme (starting from €60) scheme for bed and breakfast operators, valid for 5 years.

The objectives :

- guarantee a quality service to customers
- encourage the quality of the services offered by bed and breakfasts
- promote a positive image of the destination

It is assessed by a technical visit carried out by the department's Tourist Offices and the SPL Terres de Limousin. Each application for the “Chambre d'Hôtes Référence” qualification is then examined by the departmental award committee, which will deliberate and give its opinion.

JUST SO YOU KNOW

- This qualification is chargeable : e60 for a double or family room, +€15 per additional room. 70€ for a suite.

USEFUL LINK :

Apply for and obtain «Chambre d'Hôtes Référence» Qualification

« HÉBERGEMENT PÊCHE » (FISHING ACCOMMODATION) QUALIFICATION



The French National Fishing Federation (FNPF) is addressing the demand to develop a range of suitable accommodation located on or near fishing areas.

“Hébergement Pêche” is a **free qualification** attributed to all types of tourist accommodation by the President of the Departmental Federation of Fishing or his/her representative. The qualification applies to accommodation **located close to an accessible watercourse or body of water** (excluding private waters, which require a federation fishing licence) that presents a certain interest for fishing while maintaining good environmental quality. Though there is no specific distance required between the accommodation and the fishing spot, it should be reasonable.

The elected officials responsible for the qualification from the federation, and person in charge from the Tourist Office carry out official visits.

Communication and promotion of “Hébergement Pêche qualification” is carried out at national level by the FNPF and at departmental level by the Haute-Vienne fishing federation.

JUST SO YOU KNOW

- Accommodation offering a private commercial fishing activity is not eligible for the qualification.

USEFUL LINKS :

[Federation of fishing 87](#)

[“Hébergement pêche” qualification](#)

Contact [your tourist office](#) for application for the qualification.

« ACCUEIL RANDONNÉES » (HOME FOR HIKERS) LABEL

Hiking tours, whether as a stopover or a holiday, are a key factor in the economic and tourism development of Haute-Vienne.

The “Accueil Randonnée” qualification is free of charge and available for accommodation that undergo this qualification process. It is assessed by a technical visit carried out by the Tourist Offices of the department and the SPL Terres de Limousin. Each application for the label is then examined by the departmental award committee, which deliberates and gives its opinion. This qualification is valid for 3 years.

The label guarantees customers accommodation that is suitable for hikers, cyclists and/or horse riders, with facilities and services tailored specifically to their needs (hiking maps, tourist advice, restaurants or kitchenettes, equipment storages and cleaning facilities, tools for small repairs, horse tethering facilities, etc.).



JUST SO YOU KNOW

- To be eligible for this label, accommodation must be less than 5km from a cycle route (for welcoming cyclists) and less than 2 km from a route listed in the PDIPR departmental plan (for welcoming hikers). Contact your local tourist office to learn more.

USEFUL LINKS :

[Welcoming hikers and cyclists in Haute-Vienne](#)

USEFUL CONTACT :

SPL Terres de Limousin - Julie Froment Fages
jfromentfages@visitlimousin.com | 05 55 79 72 45

« ACCUEIL VÉLO » (HOME FOR BIKERS) BRAND

Cycling is booming in Haute-Vienne, particularly along two major cycling routes : the Saint-Jacques à Vélo and the Vélidéale that cross the department. “Accueil Vélo” is a **national brand** guaranteeing a warm welcome along with services and facilities specifically designed for cycling tourists along the biking routes in France.

This brand is awarded to tourist accommodation classified in accordance with national standards specific to their category and for various accommodation certified under quality charters such as “Chambre d’Hôtes Référence” or “Qualité Tourisme”, for accommodations without a statutory classification (e.g. star ratings). To qualify, your accommodation must also be located within 5km of a signposted cycle route that meets the national specifications for Véloroutes and Voies Vertes.

The assessment process is carried out by local tourist offices, Gîtes de France Haute-Vienne, or the SPL Terres de Limousin.



USEFUL LINKS :

[France Vélo Tourisme](#)
[«Accueil Vélo» brand in Haute-Vienne](#)

[Application form for the «Accueil Vélo» brand via Terres de Limousin](#)

USEFUL CONTACT :

SPL Terres de Limousin - Julie Froment Fages
jfromentfages@visitlimousin.com | 05 55 79 72 45

« TOURISME ET HANDICAP » (ACCESSIBLE TOURISM) LABEL

“Tourisme et Handicap” is a **French state label** which concerns tourist establishments meeting the specific needs of people with disabilities. It takes into account four families of disabilities : hearing, mental, motor and visual.

To qualify for this label, establishments must meet accessibility and reception criteria, ensuring maximum autonomy for people with disabilities.

The label offers a triple guarantee:

- quickly identify tourist sites suited to any need, thanks to the dedicated pictograms.
- staff who are trained and aware of accessibility needs.
- services that comply with accessibility regulations, checked by specialized assessors.



USEFUL LINKS :

[Tourism and Handicap : tourism for all](#)
[Welcoming people with disabilities](#)

CONTACTS UTILES :

Christelle Lacote - Haute-Vienne Departmental Liaison Officer, Tourisme et Handicap Label
06 20 67 09 56 | tourismeethandicap@visitlimousin.com

Atout France

tourismeethandicap@atout-france.fr

« VALEURS PARC NATUREL RÉGIONAL » BRAND

The Valeurs Parc brand is a **collective trademark registered by the Regional Natural Parks of France**. It can be attributed to **a product or service which presents values of origin, authenticity, human dimension and naturalness**. For business this brand offers recognition for its work and commitment to respecting the environment and local territory, and an enhanced company image that aligns with these values. For the consumer, the brand ensures real benefits and advantages: traceability linked to local supply chains and respect for PNR values.



OTHER LABELS REPRESENTED IN HAUTE-VIENNE



[Bienvenue à la ferme](#)
[\(Welcome to the Farm\)](#)
05 87 50 40 00
2 avenue Georges Guingouin
87000 Limoges



[Accueil Paysan \(Country Home\)](#)
04 76 43 44 83
[Contacter Accueil Paysan](#)

There are also various labels linked to the environnement

USEFUL LINK :

[Brand and labels in the department](#)

« GÎTES DE FRANCE » LABEL AND PROFESSIONAL NETWORK

The departmental network runs the **national label “Gîtes de France”** in Haute-Vienne. It applies to seasonal rentals (gîtes), group gîtes and bed and breakfasts. Membership of the label is subject to a fee. It provides:



- advice for project developers,
- classification of accommodation as ‘ears of wheat’ and ‘stars’,
- support for members in their activities marketing methods (booking platform, etc.),
- negotiation of exclusive advantages with preferred suppliers,
- exclusive distribution partnerships,

There are different types of accommodation: unusual, prestige, farmhouse, ecogîtes, gourmet, well-being, etc.

JUST SO YOU KNOW

- Gîtes de France Haute-Vienne is also approved for star rating.

USEFUL CONTACT :

Gîtes de France Haute-Vienne, 30 Cours Gay Lussac, 87003 Limoges

05 55 77 09 57 | infos@gites-de-france-hautevienne.fr | www.gites-de-france-hautevienne.fr

« CLÉVACANCES » LABEL AND PROFESSIONAL NETWORK

The “Clévacances” is a label of **quality and support for your business, and provides national online visibility** ! There is a membership fee for this label.



- Ongoing professional support and monitoring
- Regulatory, legal, and fiscal monitoring: a professional documentary database in your member area, and themed videoconferences to keep you better informed.
- Negotiated national partnerships: services and advice, tax, insurance, products, connectivity, external distribution, etc.
- A complete digital solution for managing your business.
- A “Channel Manager”: real-time synchronisation of your schedules, rates, and data.
- Complete freedom to choose your marketing methods.

JUST SO YOU KNOW

- Clévacances is also approved for star rating.

USEFUL CONTACT :

Clévacances Corrèze, Dordogne, Haute-Vienne, Lot - Severine Kwiatkowski

severine.kwiatkowski@clevacances.com | 06 18 07 57 71 | www.clevacances.com/fr

PROMOTION ET COMMERCIALISATION

PROMOTING YOUR BUSINESS WITH THE TOURIST OFFICE

Your tourist office helps promote your business by featuring it on its website, the visitlimousin.com departemental site and its partners, by creating a listing of your offer.



Your listing will be entered by your Tourist Office into a regional tourism database called SIRTACUI, which is used to provide information to various channels:

- Tourist Office websites
- visitlimousin.com website
- Data Tourisme
- Cirkwi
- Loopi
- welcome platform for all the tourist offices in the department
- e-brochures etc.

This is the first step to promoting your business, allowing you to be listed **free of charge**.

Take charge! Thanks to the SIRTACUI database, you can manage your own listing on the **visitlimousin.com** departemental website at any time. It could not be simpler: just ask your Tourist Office for your access codes.

By connecting with your local Tourist Office, you'll also enjoy services such as access to tourist brochures, daily advice and support, professional newsletters, discussion meetings, etc.

GOOGLE MY BUSINESS LISTING : A REFERENCING TOOL

Google business listing (formerly Google My Business) serves as an online showcase for your accommodation. This free tool allows you to be referenced by Google (Search, Maps...) boosting your online visibility. Thanks to geolocation, any user can locate and contact you to make a reservation. Though easy to use, it's important to manage your Google property listing by filling in all the practical information about your accommodation and adding photographs. You can also view your customer reviews online..

JUST SO YOU KNOW

- Your Tourist Office can provide information and help you set up your page.

USEFUL LINK :

[Create your Google My Business listing](#)

HOW TO SELL ONLINE ?

Several tools and services are available to help you market your accommodation, either through a sales agency (Gîtes de France Haute-Vienne, Clévacances, We GoGreenR, for example), or using the Elloha marketplace independently.

ELLOHA MARKETPLACE

Elloha is a marketing tool and an online sales platform, **in partnership with SPL Terres de Limousin**. Elloha gives you the opportunity to manage your availability, connect with online sales agencies to handle all your bookings, create contracts, process secure payments, manage reviews, join a network of distribution partners, and even easily create your own website. This gives you greater control over your own profitability and optimizes local and direct sales. Pricing ranges from €0 to €30 per month without trade's commission.



USEFUL CONTACT :

SPL Terres de Limousin - Julie Froment Fages
jfromentfages@visitlimousin.com | 05 55 79 72 45

USEFUL LINK :

[Sell online with Elloha](#)

MARKETING BY A LABEL

Gîtes de France or Clévacances can market your business online under their label and via their platform. They have an online payment mechanism, as well as various tools for managing your schedules, preparing contracts, and allowing customers to leave their feedback, etc.

For these labels, you will be asked to pay an annual membership fee and a commission per booking.

JUST SO YOU KNOW

- Each booking system has its own procedures and rates. It is possible to be listed on an online sales platform and subscribe to one of its services at the same time.

USEFUL CONTACTS :

Gîtes de France Haute-Vienne, 30 Cours Gay Lussac, 87003 Limoges
05 55 77 09 57 | infos@gites-de-france-hautevienne.fr | www.gites-de-france-hautevienne.fr

Clévacances Corrèze, Dordogne, Haute-Vienne, Lot - Severine Kwiatkowski
severine.kwiatkowski@clevacances.com | 06 18 07 57 71 | www.clevacances.com

RENTAL PLATFORMSE

There are various online sales platforms to market your business. The best-known ones include Booking, Airbnb, Abritel, Expedia and Le Bon Coin.



There are also specialist platforms that may suit your project and your target clientele better. One example is We Go GreenR, GreenGo or Fairbnb.



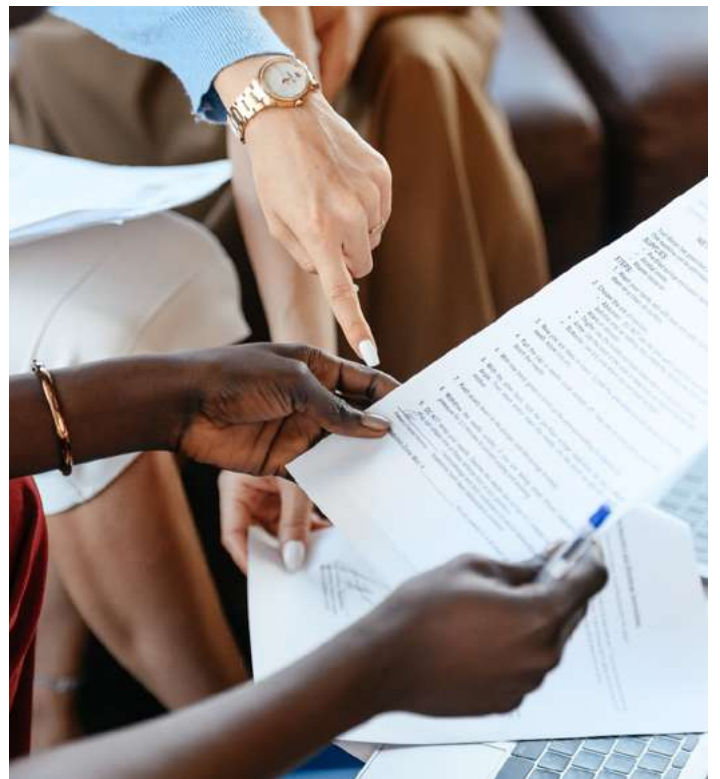
These booking platforms give you a strong online presence. Nowadays, they are essential for marketing your accommodation.

A SAVOIR

- Based on your project and customer targets, it's important to think about which sales channels to use. Your tourist office can help point you in the right direction.
- Online booking platforms take a commission on your bookings.
- Booking platforms operate differently when it comes to collecting tourist tax. Be sure to check the conditions when registering with these platforms.



MY CONTACTS



THE TOURIST OFFICES

The Tourist Office of your town is your key and essential partner. Don't hesitate to contact them early in your process (*if you don't know who to reach out to, get in touch with your district contact! You can also [request a callback HERE](#)*). Additionally, depending on the area, the local community of communes may support project leaders. We encourage you to contact them as well.

LIMOGES MÉTROPOLE TOURIST OFFICE LIMOGES

05 55 34 46 87 | www.limoges-tourisme.com
info@limoges-tourisme.com
Contact person : Emilie GUYAU
emilie.guyau@limoges-tourisme.com | 07 64 33 13 40



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SOUTH-WEST AREA OF HAUTE-VIENNE

AREA
CONTACT
PERSON

PORTE OCÉANE DU LIMOUSIN TOURIST OFFICE

ORADOUR-SUR-GLANE, ROCHECHOUART ET SAINT-JUNIEN

05 55 03 13 73 | 05 55 03 72 73 | 05 55 02 17 93 |
www.visitlimousin.com/porte-oceane-du-limousin | info@poltourisme.fr
Contact person : Mathilde GIOVANNI - ambassadeur@poltourisme.fr | 06 59 62 45 63

OUEST LIMOUSIN TOURIST OFFICE

SAINT-LAURENT SUR GORRE, ORADOUR-SUR-VAYRES

05 55 78 22 21 | www.visitlimousin.com/ouest-limousin | tourisme@ouestlimousin.com
Contact person : Nathalie RIVIERE - n.riviere@ouestlimousin.com

PAYS DE NEXON - MONTS DE CHÂLUS TOURIST OFFICE

CHÂLUS, NEXON

05 55 58 28 44 | www.visitlimousin.com/pays-de-nexon-monts-de-chalus |
tourisme@paysdenexon-montsdechalus.fr
Contact person : Aurélie THEVENY - direction.tourisme@paysdenexon-montsdechalus.fr

SAINT-YRIEIX-LA-PERCHE TOURIST OFFICE

COUSSAC BONNEVAL, SAINT-YRIEIX-LA-PERCHE, SÉGUR-LE-CHÂTEAU

05 55 08 20 72 | www.visitlimousin.com/saint-yrieix-en-limousin | info@tourisme-saint-yrieix.com
Contact person : Xavier Burguion - x-burguion@tourisme-saint-yrieix.com | 06 76 41 69 24

VAL DE VIENNE TOURIST OFFICE

AIXE-SUR-VIENNE

05 55 08 20 72 | www.visitlimousin.com/val-de-vienne | info@tourismevaldevienne.fr
Contact person : Caroline RANTY - c-ranty@tourismevaldevienne.fr | 06 31 26 40 33

SOUTH-EAST AREA OF HAUTE-VIENNE

AREA
CONTACT
PERSON

NOBLAT TOURIST OFFICE

SAINT-LÉONARD-DE-NOBLAT

05 55 56 25 06 | otsi@ccnobl.fr |

www.visitlimousin.com/saint-leonard-de-nobl

Contact person : Léa ROBERT -

tourisme-developpement@ccnobl.fr | 06 29 82 91 25



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BRIANCE COMBADE TOURIST OFFICE

CHÂTEAUNEUF-LA-FORÊT

05 55 69 39 32 | www.visitlimousin.com/briance-combade

Contact person : Claudine LEGOUFFE - claudine.legouffe@briancecombade.fr

BRIANCE SUD HAUTE-VIENNE TOURIST OFFICE

SAINT-GERMAIN LES BELLES, MEUZAC

05 55 71 88 65 | www.visitlimousin.com/briance-sud-haute-vienne

Contact person : Karine BUISSON - ot.briancesudhautevienne@gmail.com | 05 55 00 89 91

LAC DE VASSIVIERE TOURIST OFFICE

PEYRAT-LE-CHÂTEAU

05 55 69 76 70 | www.lacdevassiviere.com | tourisme@lelacdevassiviere.com

Contact person : Fabienne MAURINET - f.maurinet@lelacdevassiviere.com | 05 55 69 57 32

PORTE DE VASSIVIÈRE TOURIST OFFICE

EYMOUTIERS

05 55 69 27 81 | www.visitlimousin.com/portes-de-vassiviere | ot-accueil@ccportesdevassiviere.fr

Contact person : Sandrine PECLY - ot-direction@cc-portesdevassiviere.fr

NOTH-EAST AREA OF HAUTE-VIENNE

AREA
CONTACT
PERSON

MONTs DU LIMOUSIN TOURIST OFFICE

AMBAZAC, BESSINES-SUR-GARTEMPE

05 55 56 04 84 | www.visitlimousin.com/monts-du-limousin

Contact person : Céline DEBOSSE - c.debosse@elan87.fr | 06 31 34 33 04

NOTH-WEST AREA OF HAUTE-VIENNE

AREA
CONTACT
PERSON

PAYS DU HAUT LIMOUSIN TOURIST OFFICE

BELLAC, CHÂTEAUPONSAC, LE DORAT, MORTEMART, SAINT-PARDOUX

05 55 68 12 79 | www.visitlimousin.com/haut-limousin | info@tourisme-hautlimousin.com

Contact person : Marlène FORSTER - mforster@visitlimousin.com | 07 56 21 16 76

PUBLIC TREASURIES

The Public Treasury is your local contact for income tax declarations and taxes related to your activity, as well as for the collection of the tourist tax.

PUBLIC FINANCE CENTERS

- 30 rue Cruveilhier BP 61003, 87050 Limoges (*for the sectors of the Limoges Métropole and Val de Vienne Tourist Offices*)
- 28 Rue Junien Rigaud, 87200 Saint-Junien (*for the sectors of the Ouest Limousin and Porte Océane du Limousin Tourist offices*)
- 3 avenue de Laure 23000 Guéret (*for the sector of the Lac de Vassivière Tourist Office*)

BELLAC TREASURY

For the sector of the Haut Limousin Tourist Office
1 rue Thiers, 87300 Bellac

SAINT-LÉONARD-DE-NOBLAT TREASURY

For the sectors of Briance Combade, Noblat et Portes de Vassivière Tourist Offices
1 bis avenue Raymond-Poulidor, 87400 Saint-Léonard-de-Noblat

BESSINES-SUR-GARTEMPE TREASURY

For the sectors of Monts du Limousin and Haut Limousin Tourist Offices
4 rue Jean-Moulin, 87250 Bessines-sur-Gartempe

SAINT-YRIEIX-LA-PERCHE TREASURY

For the sectors of the Briance Sud Haute Vienne, Pays de Nexon Monts de Châlus, and Saint-Yrieix-la-Perche Tourist Offices
12 avenue du Docteur Lemoyne, 87500 Saint-Yrieix-la-Perche

DEPARTMENTAL SUPPORT ORGANISATIONS

The departmental organisations listed below will support you with your promotion, observatory data, regulatory and tax matters, as well as many other topics.

SPL TERRES DE LIMOUSIN (EX HAUTE-VIENNE TOURISME)

Hôtel du département Haute-Vienne
11 Rue François Chénieux, CS 83112, 87031 Limoges Cedex 1
05 55 79 04 04

CHAMBER OF COMMERCE AND INDUSTRY

Chamber of commerce and industry (CCI) of Limoges and Haute-Vienne - Business formalities centre.
16, place Jourdan, CS 60403, 87011 Limoges
05 55 45 15 15 | 05 55 45 15 17 | www.limoges.cci.fr | cfe@limoges.cci.fr

LOCAL SUPPORT ORGANISATIONS

The organisations listed below are your key contacts for support with positioning, market research, financing options, taxation, regulations, project writing, and many other topics.

PETR MONTS ET BARRAGES

For the Community of Communes Briance Combade and the sectors Porte de Vassivière et Noblat
Maison de Pays, 1 Rte du Mont, 87460 Bujaleuf
05 55 69 57 60 | economiemb@gmail.com


GAL CHÂTAIGNERAIE LIMOUSINE

For the Communities of Communes Briance sud Haute-Vienne, Val de Vienne, Pays de Nexon -
Monts de Châlus and Pays de Saint-Yrieix.
6 place de l'Eglise, 87800 NEXON
05 55 70 99 40 | emmanuelle.bonnet.chatlim@gmail.com | www.chataigneraielimousine.fr


INFORMATION ON GRANTS AND SUBSIDIES

REGIONAL COUNCIL OF NOUVELLE-AQUITAINE - TOURISME DEPARTMENT

Maison de Limoges,
27 boulevard de la Corderie 87031 Limoges Cedex 1
Sandrine Daguet - Chargée de mission tourisme
05 55 45 00 17 | 07 76 22 60 46 | sandrine.daguet@nouvelle-aquitaine.fr

 [Guide des aides de la Région Nouvelle Aquitaine](#)
Specific aid for vacation rentals (no aid for bed and breakfasts and unusual accommodation)

Kilian Rausch - Chef de projet et référent Innovations Sociales et ESS

 [Annuaire Tourisme et Innovation en Nouvelle Aquitaine](#)
05 55 45 00 17 | 06 15 51 03 54 | k.rausch@adi-na.fr

DEPARTMENT COUNCIL

Hôtel du département Haute-Vienne
11 Rue François Chénieux, CS 83112, 87031 Limoges Cedex 1
For more information, contact the Development Department
05 55 45 10 10

USEFUL LINK :

[Local, regional and national subsidies and financial aid](#)

MEETING FOR TOURISM PROFESSIONNALS

The Haute-Vienne Tourism collective, made up of your Tourist Offices and the SPL Terres de Limousin, offers you, from September to May, free meetings for tourism professionals.

ON THE PROGRAM :

- visits of tourist sites throughout the department ;
- digital workshops to help you in your business
- information meetings on labels, classification, etc. in order to improve the quality of your offer and meet local customers need ;
- meetings to raise awareness of sustainable tourism...

These meetings are also an opportunity to meet other professionals in the sector, to exchange ideas and create a network !

***FIND THE ENTIRE PROGRAM ON
“L’ESPACE PRO VISITLIMOUSIN”***



MORE PROFESSIONALS HERE TO SUPPORT YOU!

Other professionals are also committed to supporting project leaders. Below, find their training offers :

- The Haute-Vienne Chamber of Commerce and Industry (CCI) – [Access the training catalog](#)
- SYDED 87 – [Access the schedule for composting and natural gardening trainings](#)
- ADI Nouvelle Aquitaine – [Events calendar](#)

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MORE INFORMATION HERE

