LIMOUSIN
nouveaux horizons

TOURIST TAX

PAYS DU HAUT LIMOUSIN

PRACTICAL GUIDE 2026



WWW.VISITLIMOUSIN.COM/ESPACEPRO

Cité du Château des Ducs - Mortemart ©Tom Jouhanneau.ld - SPL Terres de Limousin

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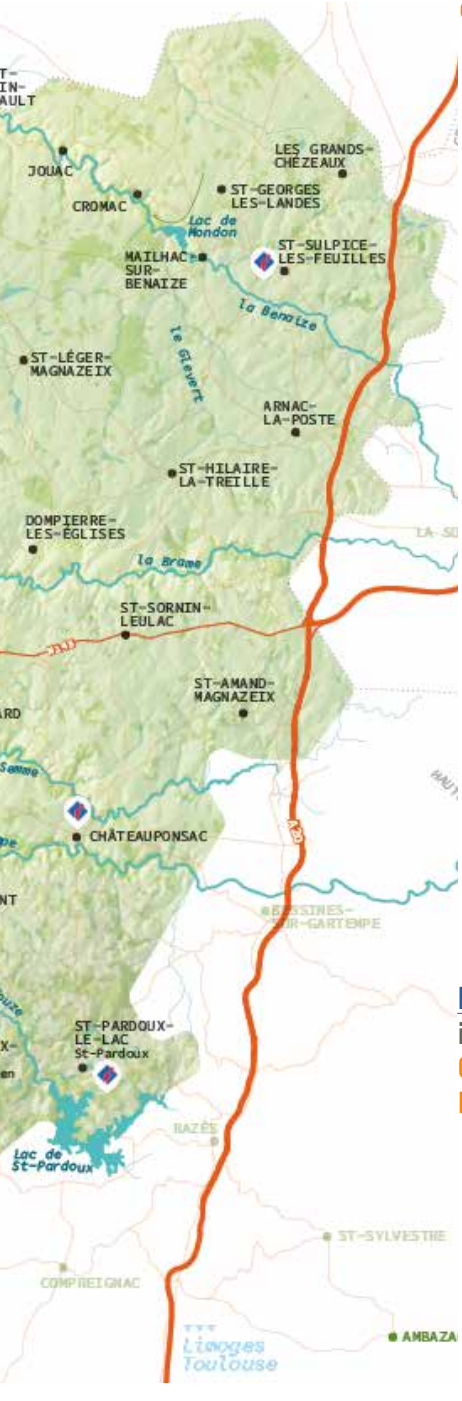


There are now 2 different plateforms :

https://hautlimousinenmarche.taxesejour.fr/ is for accommodation located in the Communauté de Communes du Haut Limousin en Marche :

- Arnac-la-Poste
- Azat-le-Ris
- Bellac
- Berneuil
- Blanzac
- Blond
- Cieux
- Cromac
- Dinsac
- Dompierre-les-Eglises
- Droux
- Gajoubert
- Jouac
- La Croix-sur-Gartempe
- La Bazeuge
- Le Dorat
- Les Grands-Chézeaux
- Lussac-les-Eglises
- Magnac-Laval
- Mailhac-sur-Benaize
- Montrol-Sénard
- Mortemart
- Nouic
- Oradour-Saint-Genest
- Peyrat-de-Bellac
- Saint-Bonnet-de-Bellac
- Saint-Georges-les-Landes
- Saint-Hilaire-la-Treille
- Saint-Junien-les-Combes
- Saint-Léger-Magnazeix
- Saint-Martial-sur-Isop
- Saint-Martin-le-Mault
- Saint-Ouen-sur-Gartempe
- Saint-Sornin-la-Marche
- Saint-Sulpice-les-Feuilles
- Tersannes
- Val-d'Issoire : Bussière-Boffy et Mézières-sur-Issoire
- Val-d'Oire-et-Gartempe : Bussière-Poitevine, Darnac, Thiat et Saint-Barbant
- Verneuil-Moustiers
- Villefavard

https://gartempesaintpardoux.taxesejour.fr/ is for accommodation located in the Communauté de Communes Gartempe Saint-Pardoux :

- Balledent
- Châteauponsac
- Rancon
- Saint-Amand-Magnazeix
- Saint-Pardoux-le-Lac : Roussac, Saint-Pardoux et Saint-Symphorien-sur-Couze
- Saint-Sornin-Leulac

WHAT IS THE TOURIST TAX?

Since 1910, local authorities have been able to apply a tourist tax to visitors, with the aim of funding the local development of tourism. Consequently, it is compulsory for all accomodation providers to collect this tax.

The «Taxe de séjour» is a tax which is only paid by the tourists, and collected by the accomodation provider (hotel, campsite, B&B...)

The tourist tax is levied on 90% of the French territory.



references texts that regulate the tourist tax :
Code du Tourisme, articles D422-3
Code Général des Collectivités Territoriales, articles L2333-26 à R2333-50

WHAT IS THE ADDITIONAL DEPARTMENTAL TAX ?

The Conseil Départemental of Haute-Vienne has voted to set up an additional tourist tax, like 65 other French departments.

This measure will provide a new source of funding for the development of local tourism, it will apply from 1 January 2025.

The sum received will be used to meet the growing need for support for tourism service providers in a highly competitive environment, while at the same time boosting the profile and appeal of the « LIMOUSIN nouveaux horizons » destination.

The additional departmental tax applies to tourist taxes already collected, and represents an increase of 10% on the amount of the tourist tax.

Accommodation providers declare and pay both amounts in a single operation, making it quicker to manage this additional tax.

The, the Communautés de Communes pay the department its share.

Tourism supports over 5,000 direct and indirect local jobs in the département, and Haute-Vienne has between 7.5 and 8 million overnight stays each year.

WHO PAYS THEM ?

Every visitor who stays in paid accomodation and lives outside of the commune is obliged to pay the tourist tax, with the following exemptions :

EXEMPTIONS :

- Minors (under 18s)
- People staying in emergency accomodation or temporary shelter
- Seasonal workers employed in the area covered by the Pays du Haut Limousin (see the map p2).



The guests pay the tax to their accommodation provider

→

The accommodation provider transfers the money collected to the local authority

↓

the local authority invests in the development of tourism for the benefit of visitors and accommodation providers

←



THE RATES

Rates to be applied per night and per person (except the exemption cases listed on page 4)

Types of accomodation	RATE / NIGHT/ PERSON	ADDITIONAL DEPARTMENTAL TAX	AMOUNT TO COLLECT
Palaces	2,40 €	0,24 €	2,64 €
5 star tourist hotels, holiday residences, furnished accomodation	1,50 €	0,15 €	1,65 €
4 star tourist hotels, holiday residences, furnished accomodation	1,20 €	0,12€	1,32 €
3 star tourist hotels, holiday residences, furnished accomodation	1 €	0,10 €	1,10 €
2 star tourist hotels, holiday residences, furnished accomodation, 4 and 5 star holiday villages	0,80 €	0,08 €	0,88 €
1 star tourist hotels, holiday residences, furnished accomodation, 1, 2 and 3 star holiday villages, bed and breakfast accommodation	0,70 €	0,07 €	0,77 €
Every other type of non-rated visitor accomodation except outdoor accomodation (such as campsites...)	4%	10% of the amount of the tourist tax	(max. 2,64 €)
5, 4 and 3 star campsites, caravan and motorhome parks for overnight stays	0,50 €	0,05 €	0,55 €
1 and 2 star campsites	0,20 €	0,02 €	0,22 €

NB - Calculate the amount of tourist tax with ease using the platform's calculator, available in the «Mon simulateur» section.

HOW TO CALCULATE TOURIST TAX

Taxation period : from January 1st to December 31st.

How to collect the tax : this is based on your actual income.

The amount of tax collected will depend on :

- the type of accommodation
- the number of guests staying
- the number of nights that guests stay



HERE ARE SOME EXAMPLES :

- A stay of 3 nights for 2 adults and 1 child in a bed and breakfast.
  Tourist tax rate : 0,77€/night/adult, exemption of minors
  0,77€ x 2 adults x 3 nights = 4,62 €

- 4 adults staying 2 nights in non-rated furnished accommodation for 550€.
  Tourist tax rate : 4% of the price/night /person + 10%
  Price of the stay per night and per person : 550/ 4 adults / 2 nights = 68,75€
  Tourist tax per night and per person : 4% of 68,75€ = 2,75€ but with a maximum of 2,64€
  Amount to collect : 2,64€ x 4 people x 2 nights = 21,12€

- 4 people (2 adults and 2 children) spending 7 nights in an non-rated furnished accomodation for 740€.
  Tourist tax rate : 4% of the price/night and /person + 10%
  Price of the stay per night and per person : 740 /7 /4 = 26,43€ (rounded up)
  Tourist tax per night and per person : 4% of 26,43€ = 1,06€ (rounded up)
  Additional departmental tax : 10% of 1,06€ = 0,11€ (rounded up)
  Tourist tax to collect per night and per person : 1,06€ + 0,11€ = 1,17€
  Amount to collect : 1,17€ x 2 adults (minors exemption) x 7 nights = 16,38€

THE OVERNIGHT STAYS TO BE DECLARED

On the platform, you must declare stays that are booked directly, i.e. those for which you receive the rent and collect the tourist tax.

It is compulsory and essential to declare the number of children staying in your establishment, even if they are not subject to the tourist tax.

IF YOU USE A DIGITAL ACCOMMODATION PLATFORM

The tax will be collected by the digital operators (Airbnb, Gîtes de France...).

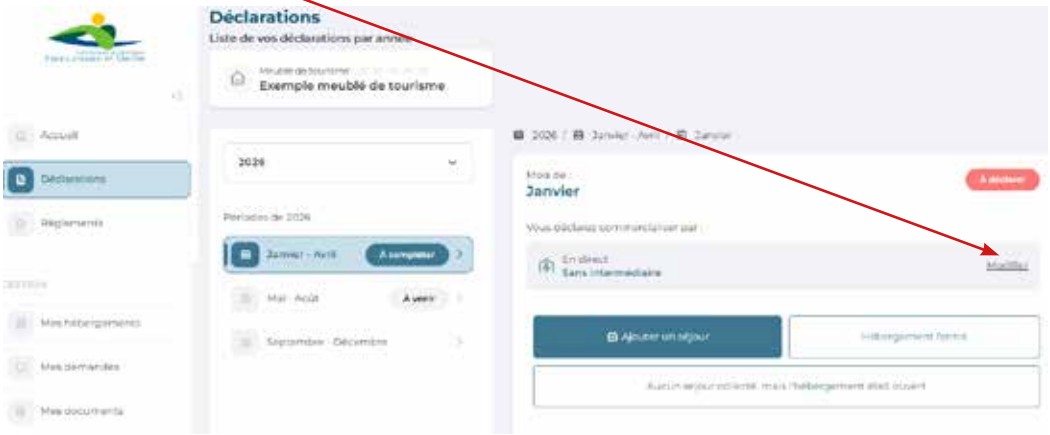
Please note that Booking.com does not collect the taxe de séjour for accommodation providers with the "loueur professionnel" status. Please check that your digital operator collects your clients' tourist tax (you can check this in the settings of your advert online and in your payments).

IF YOU WORK WITH GÎTES DE FRANCE

Please note that the Gîtes de France classification («épis») does not correspond to the star system of classification used for accommodation. For instance, a 3 épis gîte is an accommodation which is either non-rated or awaiting a star rating (see page 6 and 7 for details of how to calculate the tax).

REGISTER A THIRD-PARTY COLLECTOR

I click on the «Modifier» button to register one or more authorised representatives.



DECLARING AND PAYING THE TOURIST TAX

1. COLLECTION

The accommodation provider must charge the tourist tax to the customer. It must be calculated on the rate before tax, mentioned on the invoice and displayed in the accommodation (the poster displaying tourist tax rates is available on the taxe de séjour platform under «Mes Documents»).

2. MONTHLY DECLARATION

When ? : The monthly declaration needs to be completed before the 10th day of the following month.

How ? :

- Online, on the platforms at your disposal (see page 3) :
- By email : tohautlimousinenmarche@taxesejour.fr OR gartempesaintpardoux@taxesejour.fr
- By phone : 07 56 21 16 76
- By post : Office de Tourisme, 9bis Place de la collégiale, 87210 Le Dorat.

3. PAYMENTS : THREE TIMES A YEAR

When ? : In May (for the tax collected from January 1st to April 30st), in September (for the tax collected from May 1st to August 31st) and in January (for the tax collected from September 1st to December 31st).

Methods of payment :

- By cheque : made out to Trésor Public, sent to Office de Tourisme, pôle du Dorat, 9bis Place de la collégiale, 87210 Le Dorat
- By credit card on the dedicated platform, click on «Déclarations» and then on «à payer»). 

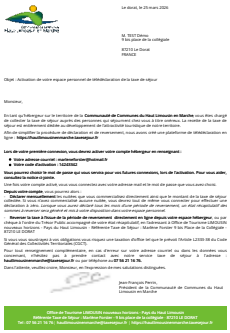
- By bank transfer, payment details (R.I.B. available on the taxe de séjour platform under «Mes Documents > Documents de la collectivité»).



Failure to declare or late payments may lead to penalty proceedings (see page 14).

HOW TO USE THE PLATFORM

ACTIVATE MY ACCOUNT



1- You will receive an email or letter with a link to the platform and your activation code.

2- Go onto https://hautlimousinmarche.taxesejour.fr/ or https://gartempesaintpardoux.taxesejour.fr/ (see page 3).

3- Click on the button «Je déclare mes nuitées»



4- Next, click on the button «Activer mon compte» to activate your account. Enter your e-mail address and the activation code you received by email.



5- Choose your own password.

6- You are now logged in to the platform and will be taken on a guided tour of the various features.

NB 1- Please contact us directly if you do not receive an email or letter with your activation code, so that we can send it to you.

NB 2 - If you forget your password at any point, click on "mot de passe oublié" or let us know and we can send you a new code by SMS.

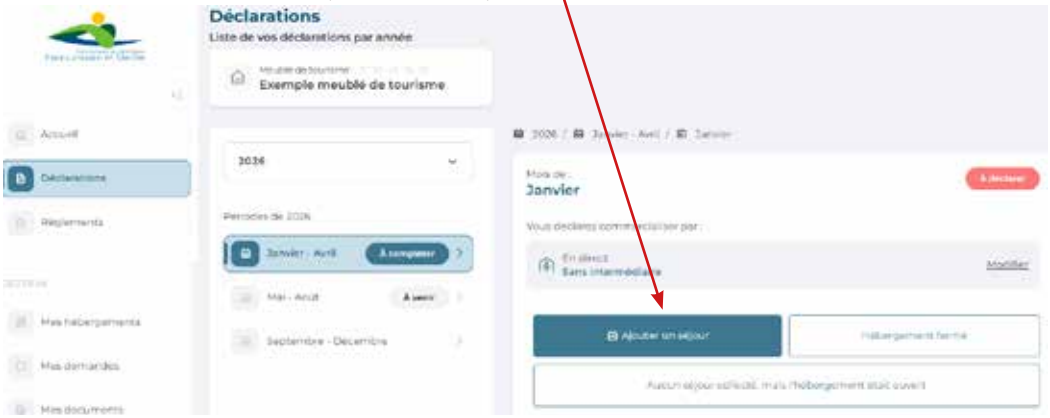
MONTHLY DECLARATIONS : FOR NON-RATED ACCOMMODATIONS

NB - This procedure is open only to unclassified accommodation providers whose tourist tax is calculated on a pro rata basis (4% + TAD).

1- Click on the button «A déclarer» of the relevant month.



2- Click on the button «ajouter un séjour»



3- Note the guests'arrival and departure dates.



4- Indicate the number of guests.



5- Write the amount of the stay (or the one of a night).



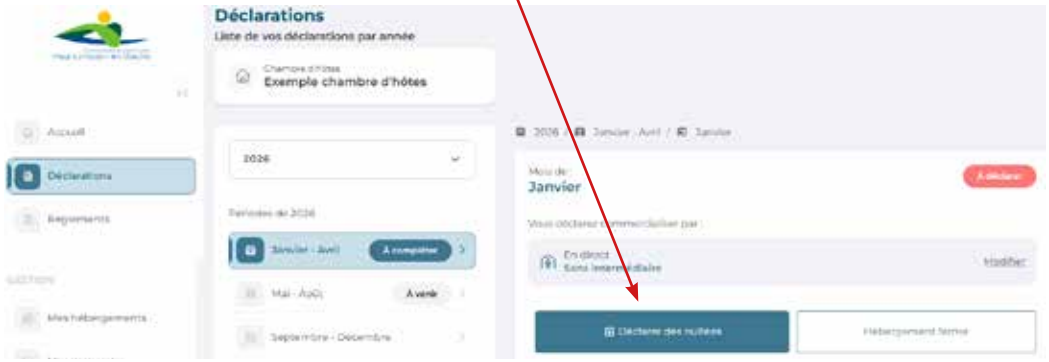
I follow this procedure to register all the stays for which I have collected the tourist tax.

MONTHLY DECLARATIONS : WHEN THE TOURIST TAX IS A FIXED AMOUNT

1- Click on the button «A déclarer» of the relevant month



2- click on «Déclarer des nuitées».



3- Indicate the number of nights («nuitées») of the month (2 adults staying during 3 nights = 6 nuitées).



4- I submitt the proof of the stays.



FREQUENTLY ASKED QUESTIONS

- Is the tourist tax compulsory?
Yes, you are obliged to collect it from your guests and declare it.

- My family comes to stay in my furnished accommodation, do I have to declare their stay?

No, the tourist tax does not apply if the rental is free of charge.

- I rent out a gîte, but I don't always know how many people are actually going to stay there during the rental period, what should I do ?
It is imperative that you know the exact number of people (adults and children) that are staying in the accommodation in order to calculate the correct amount of tax per person per day. Furthermore, it is essential for insurance purposes.

- Which digital platforms collect the tourism tax ?
Any online booking service that takes payments online (Airbnb, Abritel... exept Booking.com) is obliged to collect the tourism tax at the point of payment and then transfer it to the relevant local authorities. You can verify this arrangement by checking the settings for your advert. Please note Booking.com does not take the taxe de séjour payments for professional rental businesses "loueurs professionnel".

- I am accommodating a student on work placement, do I have to charge him/her the tourist tax ?
Students remain in the school system and must therefore pay the tourist tax if they are adults.

- How much do I need to charge for my unusual or unique types of accommodation, such as wooden wagons, tipis etc ?
It depends on the location of the accommodation in question :

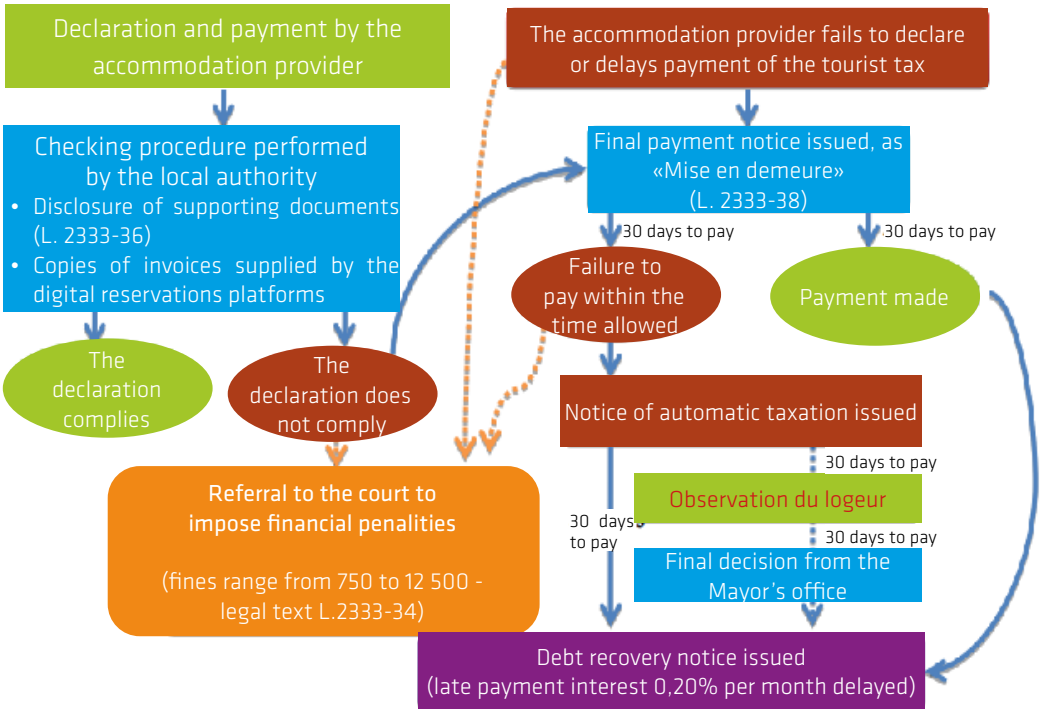
- If the accommodation is located in a tourist establishment eg. on a campsite, the rate applied will be the same as the rate applied to that establishment. For example, the tourist tax charged for a luxury cabin located in the grounds of a 4-star campsite corresponds to the rate applied to the campsite.
- For accommodation located on property owned by a private individual, the tourist tax applied is the rate for non-rated accommodation (4%+10%).

- I have a camper van/motorhome park, do I need to charge the tourist tax ?
If visitors are required to pay to park there overnight, then the tourist tax must be applied (0,20€/night/p.).

PROCEEDINGS IN THE CASE OF NON-PAYMENT

If you fail to declare, or if you delay paying the tourist tax, you may be subject to payment penalties.

Procédure de contrôle et de taxation d'office :



All delays in payment will give rise to interest on arrears equal to 0,20% per month delayed and to a class 4 fine.

Articles R. 2333-38 et R. 2333-54 du Code Général des Collectivités Territoriales



USEFUL TIPS

THE DECLARATION : A REQUIREMENT

Anyone offering a bed and breakfast or furnished accommodation for rent must first make a declaration to the relevant town hall :

- Declaration of bed and breakfast : cerfa 13566*02
- Declaration of furnished accomodation : cerfa 14004*03

Please be aware that if you do not declare your accommodation business to the Mairie, it is a legal violation and you are exposing yourself to a class 3 fine.
Articles R324-15, R324-16, R324-1-1 et R324-1-2 du Code du Tourisme

CLASSIFYING AND OBTAINING A LABEL FOR YOUR ACCOMMODATION

These are voluntary and dissociated approaches.

Classification : there are 5 categories (from 1 to 5 stars) and the classification is valid for a period of 5 years. It reflects the level and quality of the facilities and services provided, according to specific criteria. All types of tourist accommodation, except bed and breakfast, can acquire a classification. The rating is awarded following a visit carried out by an accredited organisation. Having a classification allows you several advantages :

- You will benefit from a tax break and a more favourable limit for your annual turnover
- It will simplify the way you calculate and charge the tourist tax
- You will be able to accept Holiday vouchers by becoming affiliated to the ANCV.

For more information about classification : www.classement.atout-france.fr

Obtaining a label : join a recognised network (Gîtes de France, Clévacances, Accueil Paysan...) to promote your accommodation, giving your property increased visibility and facilitating the process of taking bookings from clients.



LIMOUSIN
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OFFICE DE TOURISME LIMOUSIN NOUVEAUX HORIZONS PAYS DU HAUT LIMOUSIN

The two district councils – the Communauté de communes du Haut Limousin and the Communauté de communes de Gartempe-Saint-Pardoux – have appointed the Tourist office to manage, run and collect the tourist tax on their behalf.

In 2025, the Tourist Office of Pays du Haut Limousin has joined the departmental agency SPL Terres de Limousin.

For more information or if you need some help, please contact your tourist tax contact person.

CONTACT :
Office de Tourisme LIMOUSIN nouveaux horizons - Pays du Haut Limousin
9 bis place de la collégiale - 87210 LE DORAT
Tel : 04 84 89 58 85
hautlimousinenmarche@taxesejour.fr
https://hautlimousinenmarche.taxesejour.fr

Offices de Tourisme de France

Communauté de Communes Haut Limousin en Marche

Gartempe Saint-Pardoux

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