

# TOURIST TAX GUIDE IN PARIS



The tourist tax is a French tax which can be requested by the municipalities with tourist vocation from their holidaymakers. The purpose of this tax is to help local councils to finance their expenses related to tourist numbers and the protection of natural areas for holidaymakers.

The tourist tax can be collected by the municipality in two ways: in a real way or in a fixed way. It is paid in real terms by the holidaymaker to the place of accommodation (hotel, owner, landlord, etc.) or to the Internet site used to make the reservation, according to the number of nights of the stay and the category of accommodation. **The total amount of tourist taxes collected by hoteliers, owners and landlords is then paid back to the municipality** at the end of the collection period.

## How much is the tourist tax in Paris?

The Paris Council, which has the powers of both a city council and a departmental council, raised the amount of the tourist tax in the capital in early 2015. Taking into account the additional departmental tax of 10%, the net rates per night in force in 2022 are as follows:

- Palaces: 4 euros
- 5-star tourist hotels, 5-star tourist residences, 5-star furnished tourist accommodation: 3 euros
- 4-star tourist hotels, 4-star tourist residences, 4-star furnished tourist accommodation: 2.30 euros
- 3-star tourist hotels, 3-star tourist residences, 3-star furnished tourist accommodation: 1.50 euros
- 2-star tourist hotels, 2-star tourist residences, 2-star furnished tourist accommodation, 4 and 5-star holiday villages: 0.90 euros
- 1-star tourist hotels, 1-star tourist residences, 1-star furnished tourist accommodation, 1, 2 and 3-star holiday villages, guest rooms, collective hostels: 0.80 euros

## Do I have to pay tourist tax with Airbnb?

As the flat-rate tourist tax must also apply to individuals renting out all or part of their personal homes, Airbnb is legally obliged to collect the tourist tax from its guests, before paying it back to the various municipalities. Since August 1, 2016, Airbnb has been collecting tourist tax in 20 cities in France.

## How do I know the amount of the tourist tax? And at the hotel?

The rate of the tourist tax may not exceed 4.00 euros per night, excluding the additional tax of 10% that may be requested by the department of the commune. The exact amount of the tax per night is set by each municipal council in accordance with the minimum and maximum rate ranges established by the State for each category of accommodation. Therefore, to know the exact amount of the tourist tax, it is recommended to use the dedicated website of the tax authorities. Simply enter your municipality or department to access the rates in force.

## Who does not have to pay the tourist tax?

The exemptions from the tourist tax do not apply according to the type of accommodation. **All**

**accommodation is subject to the tax:** palaces, tourist hotels, tourist residences, furnished tourist accommodation or holiday rentals between individuals, bed and breakfast, holiday villages, open-air accommodation and marinas. On the other hand, the following people do not have to pay the tourist tax:

- A child under the age of 18
- A person on a seasonal contract and employed in the commune
- The recipient of emergency accommodation
- A person who occupies premises where the rent is less than an amount fixed by the council

Date: 2022-06-20

Article link: <https://www.tourism-review.com/paris-different-rates-of-tourist-tax-news12599>