

**INTERCOMMUNAL REGULATIONS ON TOURIST TAX  
AND SECOND HOME TAX  
RIVIERA - VILLENEUVE**

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**MUNICIPALITIES OF**

**BLONAY - SAINT-LÉGIER, CHARDONNE, CORSEAUX, CORSIER-SUR-VEVEY, JONGNY,  
MONTREUX, LA TOUR-DE-PEILZ, VEVEY, VEYTAUX AND VILLENEUVE**

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Having examined article 3bis of the law of 5 December 1956 on municipal taxes (LICom),

## CHAPTER I -GENERAL PROVISIONS

### Article 1 Objective and area of application

- <sup>1</sup> This regulation lays down the conditions of tourist tax and second home tax liability and collection methods (hereinafter: the taxes) payable to the municipalities which are parties to the Agreement (hereinafter: the partner municipalities), and the allocation of the amounts collected.
- <sup>2</sup> The methods of cooperation between the partner municipalities are set out in the convention instituting the Intercommunal Agreement (hereinafter: the Convention).

### Article 2 Taxes collected

The Intercommunal Agreement on tourist tax and second home tax for the Riviera - Villeneuve region (hereinafter: the Agreement) concerns collection of the following taxes on behalf of the partner municipalities:

- a. a tourist tax per night payable on short stays within the territory of the partner municipalities;
- b. a second home tax payable by second home owners on the territory of the partner municipalities.

### Article 3 Definitions

- <sup>1</sup> A guest is a person in transit through or staying for a short period of time on the territory of one of the partner municipalities.
- <sup>2</sup> The accommodation provider collects the tourist tax from guests; this may be the owner, lessor, administrator, director or manager of the establishment or campsite, or any other service provider or intermediary (online platform, social network, etc.) profiting from the leased asset, even if the guest is accommodated outside the main establishment.
- <sup>3</sup> Second homes are considered to be accommodation that falls within the definition set out in article 2, section 4, of the federal law on second homes of 20 March 2015 (LRS).
- <sup>4</sup> Rooms are considered to be the rooms of use for the stay within the accommodation, with the exception of closed kitchens, bathrooms and toilets, dressing rooms, entrance halls, corridors, storage rooms, etc. The rooms taken into consideration must be those entered in the federal registry of buildings and dwellings (RegBL).

### Article 4 Accounting - Allocation

- <sup>1</sup> The proceeds from the above taxes are separate from the partner municipalities general revenues and may not be used to finance municipal expenses or tourism advertising costs.
- <sup>2</sup> The Intercommunal Commission (hereinafter, the Commission) decides on the allocation of the proceeds from these taxes, under Article 3 d) and e) of the Convention.

## CHAPTER II - SPECIAL PROVISIONS

### SECTION A - TOURIST TAX

#### Article 5 Liability

- <sup>1</sup> Guests staying in rented accommodation for at least one night within the territory of one of the partner municipalities are required to pay the tourist tax.
- <sup>2</sup> Stays at the following establishments or locations are taken into account for that purpose:
  - a. hotels, motels, boarding houses, inns and youth hostels;
  - b. apartments with hotel service (apart'hotels);
  - c. villas, chalets, apartments, guest rooms;
  - d. campsite pitches (tents, caravans, mobile homes) and residential caravanings;
  - e. medical and paramedical facilities and health resorts;
  - f. private schools;
  - g. vessels moored in harbours;
  - h. any other establishment used as described in this article (atomic shelters, etc).
- <sup>3</sup> The exemptions specified in article 7 are reserved.

#### Article 6 Duty to inform and provide information

- <sup>1</sup> The accommodation provider is responsible for registering with the municipality in whose territory the accommodation is located (hereinafter: the local Authority) if he or she intends to accommodate one or more persons liable for taxation. Such information must be supplied before any rental takes place.

#### Article 7 Exemption

The following are exempted from tourist tax:

- a. persons domiciled or residing in the place where the tax is to be collected, according to article 3, sections 1 to 3 and 18.1, of the law of 4 July 2000 on direct Cantonal taxes (LI, principal residence);
- b. persons being treated in a medical or similar establishment following an illness or accident who are resident or domiciled in Switzerland at the time of hospitalisation;
- c. persons staying on a long term basis in the territory of one of the partner municipalities to attend a vocational training establishment, serve an apprenticeship or conduct business, while resident or domiciled in Switzerland;
- d. pupils of Swiss schools travelling under the supervision of one of their teachers;
- e. minors under the age of 16, accompanied by a parent or legal guardian;
- f. persons serving in the army, civil protection forces, fire brigade or a similar service while on duty;
- g. persons staying in unsupervised huts or shelters.

## **Article 8 Rate**

- 1 The Tourist tax is payable per night and person, from the day of arrival in the municipality, until the day of departure.
- 2 The amount payable depends on the category of the accommodation, as per the charge rates listed in Annexe 1, which forms an integral part of these regulations.
- 3 In the case of establishments run by members of HôtellerieSuisse, the classification of that entity is applicable. In all other cases, the Commission will determine the category which applies, at the request of the Bureau, on the basis of objective criteria.

## **Article 9 Collection methods**

- 1 The accommodation provider is responsible for collecting the tourist tax from the guests and passing it on to the collection body.
- 2 The taxation period is monthly.
- 3 The collection body will provide the accommodation provider with an official form for entering the taxes received and any exemptions during the relevant taxation period. The official form may be issued in digital format.
- 4 The accommodation provider will return the duly completed form by the 10th of the following month, and will pay the amount due, as specified therein, by the end of that month.
- 5 The collection body shall ensure that the time limits in section 4 above are observed:
  - a. in the event of any delay in submitting the form, the collection body may, after sending a formal notice and an additional period of 10 days, draw up the breakdown of taxes due at the expense of the accommodation provider. Article 15 applies (duty to cooperate and ex officio assessment);
  - b. in the event of any delay in paying the taxes collected, the collection body will apply late payment interest on the amounts due from the accommodation provider at the rate applied by the Cantonal Tax Administration (article 217a, section 7, of the LI). Interest is payable on monthly taxation periods.

## **SECTION B – SECOND HOME TAX**

### **Article 10 Liability**

- 1 The second home tax is payable annually by owners of second homes situated in one of the partner municipalities.
- 2 It is due even if the owner does not occupy the second home or places it at the disposal of a third party. If tourist tax is collected, the reductions specified in article 12, sections 2 and 3, apply.
- 3 Tax on second homes purchased during the current tax year is payable on a pro rata basis.
- 4 The tax is payable during the current tax year. In the cases described in sections 2 and 3 above, the tax is payable by 31 January following the end of the tax year.

### **Article 11 Duty to inform**

- 1 Owners of second homes situated in one of the partner municipalities are required to notify the collection body of such ownership upon their own initiative.
- 2 Tourism promotion bodies, service providers and other intermediaries (online platforms, social media, etc.) are also required to provide the local authority with all the relevant information on accommodation owners.
- 3 Article 15 also applies.

**Article 12 Rate**

- 1 The amount of tax payable on second homes is determined on the basis of the number of rooms, as per the rates listed in Annexe 2, which forms an integral part of these regulations.
- 2 If an owner liable for the tax lets his or her second home, he/she will be entitled to a 5 % discount on the second home tax due for each full week during which that place of residence is let. This discount is capped at 25 % of the tax payable under section 1. The owner is required to present proof of payment of the tourist tax by his or her guests for the rental periods in question.
- 3 A 50 % discount on the tax due is granted to the owner whose second home satisfies both of the conditions set out below:
  - a. it is accessible by unploughed road suitable for motor vehicles or it is more than 500 metres away from a public transport stop or from a ploughed road suitable for motor vehicles;
  - b. it is not connected to the local authority's power supply network.

**CHAPTER III - DATA PROTECTION - DECISIONS - OFFENCES - DISPUTES**

**Article 13 Data protection**

- 1 Personal information supplied in the context of tax collection is processed in accordance with the data protection legislation.
- 2 Such data may only be used for statistical purposes.

**Article 14 Taxation decisions**

- 1 The collection body is responsible for all decisions on tax issues resulting from the application of these regulations.
- 2 It shall provide a reasoned decision for rejecting any information received from taxpayers.

**Article 15 Duty to cooperate – Ex officio assessment**

- 1 The accommodation providers and second home owners shall cooperate with the collection body and do everything necessary to ensure complete and accurate taxation.
- 2 They will provide, in particular, all oral and written information and present their accounting records and any other relevant documents, when requested to do so.
- 3 Should the taxpayer fail to cooperate, the collection body may, after due notice, make an ex officio assessment. Article 180, section 2, of the LI is applicable by analogy.

**Article 16 Legal remedies**

- 1 Appeals against collection body decisions may be presented to the Local Authority Tax Appeals Board.
- 2 Appeals against decisions of the Local Authority Tax Appeals Board under section 1 above may be presented to the Cantonal Public and Administrative Court.
- 3 Appeals under sections 1 and 2 above must be presented in writing within 30 days following notice of the decision. The notice of appeal must be signed and specify the grounds and conclusions of the appeal. The decision being challenged must be attached to the appeal. Where applicable, the appeal shall be completed by the representative's power of attorney. In everything else, the law of 28 October 2008 on administrative procedures (LPA-VD) applies.

### **Article 17 Tax evasion and other offences**

- <sup>1</sup> Tax evasion is punishable by the relevant Local Authority within the territory under the provisions of its taxation by-law on tax evasion, subject to appeal before the Municipal Taxation Board.
- <sup>2</sup> Other breaches of these regulations will be reported and subject to a fine under the conditions set out in the law of 19 May 2009 on summary offences (LContr).
- <sup>3</sup> Payment of the fine does not exempt the offender from paying the tax due.

### **Article 18 Reference to Cantonal law on direct taxes**

The provisions of the law of 4 July 2000 on direct Cantonal taxes (LI) regarding the review and recovery of amounts wrongly received and the prescription period for tax claims apply by analogy to taxes collected under these regulations.

## **CHAPTER IV - MISCELLANEOUS AND FINAL PROVISIONS**

### **Article 19 Amendments to these regulations**

Amendments to these regulations or the annexes thereto shall be adopted by all the Communal councils of the partner municipalities and approved by the head of the department concerned.

### **Article 20 Termination of the Agreement - Dissolution**

- <sup>1</sup> If the Convention is terminated by one or more partner municipalities (Article 15 of the Convention), these regulations will continue to apply to the remaining municipalities.
- <sup>2</sup> These regulations shall lapse automatically upon dissolution of the Agreement.

### **Article 21 Merging of partner municipalities**

If partner municipalities merge, these regulations shall automatically apply to the new municipality.

### **Article 22 Repeal provision**

These regulations repeal the Intercommunal Tourist Tax and Second-home Tax Regulations adopted by the partner municipalities on 15 December 2011.

### **Article 23 Entry into force**

- <sup>1</sup> These regulations and their annexes 1 and 2 (rates) will come into force as of the date of their approval by the head of the department concerned.
- <sup>2</sup> These regulations may not be exempted from referendum or application to the Constitutional Court of the Cantonal Tribunal.

Done in Vevey in 4 original copies, one for the Montreux District Finance Service, one for Montreux-Vevey Tourism Office, one for the Riviera Intercommunal Affairs Service and one for the Canton's General Department of Institutional and Municipal affairs.

Each partner municipality receives a certified copy of these regulations.

**These regulations and their annexes were adopted by<sup>1</sup>**

The Municipal Council of **Blonay - Saint-Légier** at its meeting of 27 September 2022

The Municipal Council of **Chardonne** at its meeting of 9 September 2022

The Municipal Council of **Corseaux** at its meeting of 2 September 2022

The Municipal Council of **Corsier-sur-Vevey** at its meeting of 26 September 2022

The Municipal Council of **Jongny** at its meeting of 12 October 2022

The Municipal Council of **Montreux** at its meeting of 12 October 2022

The Municipal Council of **La Tour-de-Peilz** at its meeting of 2 November 2022

The Municipal Council of **Vevey** at its meeting of 6 October 2022

The Municipal Council of **Veytaux** at its meeting of 31 October 2022

The Municipal Council of **Villeneuve** at its meeting of 3 November 2022

**These regulations and their annexes were approved by the Head of Department of the Institutions, Territory and Sport**

**On 30<sup>th</sup> November 2022**

[stamp: Head of the Department  
of the Institutions, Territory and Sport]

[signature illegible]

Vevey - November 2022 / SAI

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<sup>1</sup> + extracts of decisions by the ten municipal councils



## ANNEXE 1

**TOURIST TAX- RATES****(ARTICLE 8 OF THE REGULATIONS)**

The following rates apply per night and per person:

**A. Hotels, motels, boarding houses, inns, youth hostels and similar establishments:**

5 stars	CHF	5.-
4 stars	CHF	4.-
1-3 stars	CHF	3.-
Inns, guest houses, bed & breakfast establishments	CHF	3.-
Youth hostels and similar establishments	CHF	2.-

**B. Medical and paramedical facilities, health resorts:**


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CHF 4.-

**C. Private schools:**


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CHF 1.-

**D. Campsites, park homes, vessels moored in harbours:**


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CHF 2.-

**E. Rental of villas, chalets, apartments, guest rooms:**


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CHF 3.-

## ANNEXE 2

**SECOND HOME TAX - RATES****(ARTICLE 12 OF THE REGULATIONS)**

The second home tax is an annual fixed fee calculated by means of the formula below:

**Number of rooms x CHF 400.-**

The annual fixed fee is capped at CHF 2,800.- (equivalent to a 7-room home).

By way of example:

1-room home	1	x	CHF 400.-	=	CHF	
2-room home	2	x	CHF 400.-	=	CHF	800.-
3-room home	3	x	CHF 400.-	=	CHF	1,200.-
4-room home	4	x	CHF 400.-	=	CHF	1,600.-
5-room home	5	x	CHF 400.-	=	CHF	2,000.-
6-room home	6	x	CHF 400.-	=	CHF	2,400.-
7-room home	7	x	CHF 400.-	=	CHF	2,800.-

This document has been translated by the translation agency **lestraducteurs.ch** according to best professional practice. We certify that this is a full and accurate translation of the official document in French with which we were provided. In case of dispute over the meaning or content of this translation, only the original document in French shall prevail.

Certified as being a true translation, in Vevey, 26 April 2023

Bettina S. Greiner

*[signed B.Greiner]*

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