



**Municipality of Sigriswil**

**Tourist tax regulations**  
**2011**

The municipality of Sigriswil herewith issues the following regulations, based on the tax act dated 21 May 2000 and on the municipal code of the municipality of Sigriswil dated 1 August 2000:

Basic principles

**Art. 1** <sup>1</sup> The municipality of Sigriswil levies a tourist tax.

<sup>2</sup> The net revenue from this tax shall be used exclusively to finance tourist facilities and events which are mainly in the interest of and for the guests.

<sup>3</sup> It may be used neither for tourism promotion nor for financing of ordinary municipal duties.

Organisation

**Art. 2** <sup>1</sup> The tourism organisations of the municipality of Sigriswil will implement these regulations; they will levy the tourist tax incl. the annual flat-rate and decide how the revenue should be used. The tourism organisations will provide the accommodation providers with the forms necessary to levy the tourist tax. These forms are free of charge.

<sup>2</sup> They are under the supervision of the municipal council and render annual account by giving the municipality access to their annual accounts.

<sup>3</sup> The municipal council decides on the geographical demarcation after hearing the tourism organisations. The tourism organisations independently manage the municipal areas assigned to them.

<sup>4</sup> The municipal administration provides the tourism organisations with the required documents and directories.

Tax object

**Art. 3** <sup>1</sup> The tourist tax is levied per night for any natural person spending the night in the municipality and not tax registered in Sigriswil.

<sup>2</sup> Owning real estate in the municipality of Sigriswil does not exempt from having to pay tourist tax.

Rates

**Art. 4** <sup>1</sup> Tourist tax per night CHF 1.50 to CHF 4.00

<sup>2</sup> The annual flat-rate per object is

a apartment per room CHF 70.00 to 140.00  
at least 2 rooms will be taxed

b caravans CHF 70.00 to 140.00  
which are stationed in the municipality  
for more than 6 months

<sup>3</sup> Kitchens, bathrooms, verandas, galleries and the like are not classed as rooms.

<sup>4</sup> After hearing the tourism organisations, the municipal council sets the rates at least 6 months prior to their effective date.

#### Exceptions

**Art. 5** <sup>1</sup> The following are exempt from paying tourist tax:

- a Persons staying free of charge in a household of a person tax registered in Sigriswil,
- b Children under the age of 16,
- c Weekly residents and short-term residents <sup>1)</sup>,
- d Students as well as other persons staying in local training facilities for training purposes,
- e Patients in hospitals, sanatoriums, old people's and nursing homes as well as persons, who are unable to use the infrastructure of the health resort unaided due to their health condition or a disability <sup>2)</sup>,
- f Army and civil protection members during quartering,
- g Asylum seekers as well as persons resident in social institutions,

<sup>2</sup> The municipal council can, upon request and after hearing of the tourism organisations, approve further exemptions.

#### Claim 1. General

**Art. 6** <sup>1</sup> The tourist tax is paid by the accommodation providers.

<sup>2</sup> They are the debtors of the tourist tax and are jointly liable with the guests staying the night.

<sup>3</sup> They must display the tourist tax regulations in part or make it available if the tourist tax is not included in a flat-rate.

#### 2. Commercial providers

**Art. 7** <sup>1</sup> Commercial providers pay the tourist tax according to the actual guest-nights.

<sup>2</sup> They maintain a record regarding the tourist tax according to the instructions of the tourism organisations.

<sup>3</sup> Furthermore, the provisions of the hospitality industry legislation are applicable.

#### 3. Property / long-term rental

**Art. 8** <sup>1</sup> Proprietors as well as long-term tenants using the object themselves will pay the tourist tax as an annual flat-rate.

<sup>2</sup> If they do not use the object themselves, they are classed as commercial providers according to article 7.

<sup>1)</sup> Definition according to the legislation regarding settling and residence of Swiss persons as well as to the agreement on the free movement of persons

<sup>2)</sup> their hospitalisation is paid for by a health insurance

<sup>3</sup> With the flat-rate the guest-nights for the following persons are covered:

- a Direct relatives in ascending or descending line,
- b Siblings and half siblings, adoptive parents and children,
- c Spouses and persons living in the same household as those mentioned in para 1 and 2 as well as
- d Other persons spending the night or nights in the holiday apartment at the same time as the aforementioned.

<sup>4</sup> For guest-nights not included in the flat-rate, the ordinary tourist tax must be paid.

<sup>5</sup> Persons who have in the municipality recently started using a holiday apartment themselves as proprietors or as long-term tenants must contact the relevant tourism organisation within one month.

<sup>6</sup> All persons holding this position according to para 1 within the year are jointly liable for the annual flat-rate.

#### Payment

**Art. 9** <sup>1</sup> The tourist tax owed must be paid to the tourism organisations

- a when handing over the annual tourist tax form or
- b within 30 days after receipt of the invoice or the discretionary assessment.

<sup>2</sup> If the tourist tax is not paid despite written reminder, the relevant tourism organisation will initiate the legal debt collection.

#### Assessment

**Art. 10** <sup>1</sup> If the taxable guest-nights are not reported despite written reminder, the relevant tourism organisation will determine the amount owed according to their best judgement.

<sup>2</sup> If the number of rooms for flat-rate accounting is not reported despite written reminder, the relevant tourism organisation will determine the amount owed according to their best judgement

<sup>3</sup> Through their institutions, the municipality can carry out investigations in line with the tax laws at the person responsible.

#### Tax law

**Art. 11** <sup>1</sup> If these regulations do not include a provision, the tax law is applicable.

<sup>2</sup> Objections against directives of the tourism organisations are handled by the municipal council of Sigriswil.

#### Violations

**Art. 12** <sup>1</sup> Violations of these regulations can be penalised with a penalty of CHF 50.00 to 5000.00 by the municipal council at the request of the

local tourism organisation.

<sup>2</sup> The proceedings are in accordance with the municipal laws dated 16 March 1998 and the laws dated 15 March 1995 regarding the criminal proceedings.

<sup>3</sup> Payment will be demanded for evaded tourist tax.

Cantonal accommodation tax

**Art. 13** The cantonal accommodation tax is not included in the tourist tax.

Effective date

**Art. 14** <sup>1</sup> The tourist tax regulations are effective 01 January 2011.

<sup>2</sup> They replace the tourist tax regulations dated 26 April 2004

**Resolution:**

The persons entitled to vote in the municipality of Sigriswil accepted these regulations on the occasion of the municipal meeting held on 29 November 2010.

**MUNICIPALITY OF SIGRISWIL**

Mayor

Municipal clerk

Peter Feuz

Anton Haldemann

**Publication**

The municipal clerk of Sigriswil certifies, that the tourist tax regulations were openly published 30 days before the municipal meeting held on 29 November 2010. The publication was announced in the Thuner Amtsanzeiger of 28 October 2010 and 18 November 2010. No complaints have been filed.

Sigriswil, 30 December 2010

**Municipality of Sigriswil**

Municipal clerk

Anton Haldemann