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## Visitor's Tax Regulations

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Based on Article 263 of the Tax Law of 21 May 2000 and Article 23 letter C of the Municipal Code of 3 September 2007, the Grindelwald Commune has issued the following regulations:

### Policy

**Art. 1** <sup>1</sup> The Grindelwald Commune charges a Visitor's Tax.

<sup>2</sup> The net proceeds of the Visitor's Tax are to be used solely to finance the information service, touristic infrastructure and events that are primarily in the interest of guests.

<sup>3</sup> The proceeds are not to be used either to promote tourism or to finance regular council duties.

### Organisation

**Art. 2** <sup>1</sup> The Grindelwald Local Council is responsible for enforcing this regulation; collects and forwards the Visitor's Tax to Grindelwald Tourism, after deduction of administrative costs. This task may also be transferred to Grindelwald Tourism.

<sup>2</sup> Grindelwald Tourism is obliged to account for and implement the regulation under the supervision of the Local Council.

### Taxable subjects

**Art. 3** <sup>1</sup> The Visitor's Tax is charged for all non-taxable people staying overnight in the Grindelwald Commune.

<sup>2</sup> Landowners in the Grindelwald Commune are not exempt from the Visitor's Tax.

### Rates

**Art. 4** <sup>1</sup> The Visitor's Tax is (with the exception of mountain hotels)

per night CHF 3.-- to 6.--

<sup>2</sup> In mountain hotels (rooms and dormitories)

per night CHF 2.50.-- to 5.--

<sup>3</sup> The annual flat-rate per property is as follows:

a) Alpine huts und barns	CHF 240.--	to	480.--
b) Caravans stationed in Grindelwald for more than 6 months	CHF 240.--	to	480.--
c) 1-room apartment	CHF 240.--	to	480.--
d) 2-room apartment	CHF 360.--	to	720.--
e) 3-room apartment	CHF 480.--	to	960.--
f) 4-room apartment	CHF 600.--	to	1'200.--
g) 5-room apartment.	CHF 720.--	to	1'440.--

<sup>4</sup> A maximum of 5 rooms will be counted per apartment. Kitchens, bathrooms, verandas, mezzanines and similar do not classify as rooms.

<sup>5</sup> After consulting Grindelwald Tourism the rates are determined by the Grindelwald Council at least six months prior to their coming into force.

#### Exceptions

**Art. 5** <sup>1</sup> The following are exempt from the Visitor's Tax:

- a) People staying free of charge in the household of a tax-paying resident in Grindelwald,
- b) Children under the age of 12,
- c) People commuting on a weekly basis & temporary residence permit holders,
- d) Students and others staying in local educational establishments for training purposes,
- e) Patients in hospitals, sanitariums, homes for the elderly and disabled as well as people who, due to their state of health or disability (only with ID) are unable to use the resort's infrastructure independently,
- f) Members of the Army and Civil Protection on billeting,
- g) Asylum seekers and people housed in social institutions.

<sup>2</sup> After consulting Grindelwald Tourismus the Grindelwald Council may approve further exceptions.

#### Payment 1. General

**Art. 6** <sup>1</sup> The Visitor's Tax is drawn by the hosts.

<sup>2</sup> These are debtors to the Visitor's Tax and liable for those staying overnight.

<sup>3</sup> They are obliged to display extracts of the Visitor's Tax regulation should the Visitor's Tax not be included in the price of the package.

<sup>4</sup> In offers and bills the hosts indicate the payment of the Visitor's Tax as follows:

- In individual bills (Art. 4 Paragraph. 1 and 2) the amount of the corresponding Visitor's Tax.

2. Hotel owners,  
Landlords of holi-  
day apartments

**Art. 7** <sup>1</sup> Those offering rooms on a commercial basis and landlords of holiday apartments charge the Visitor's Tax based on the number of overnight stays.

<sup>2</sup> They keep an account of the Visitor's Tax according to the directives given by Grindelwald Tourism.

<sup>3</sup> Furthermore the registration of guests underlies the hotel industry's laws.

3. Owner-  
occupation /  
long-term ten-  
ants

**Art. 8** <sup>1</sup> Visitor's Tax for proprietors, beneficiaries and long-term tenants (Art. 4 Para 3) is charged on an annual basis (1 January to 31 December). Owner-occupation of the property must be proven.

<sup>2</sup> Long-term tenants renting an apartment on a seasonal lease pay two thirds of the annual flat-rate.

<sup>3</sup> The annual flat-rate covers all overnight stays in the corresponding property with the exception of paying guests. These are obliged to pay the Visitor's Tax separately. This utilization by third parties leads to a reduction in owner-occupation. Owners occupying the apartment personally and simultaneously letting it to guests at a charge pay half the Visitor's Tax up to a maximum of 50% of the annual flat-rate. The remaining half may be retained in order to reduce the flat-rate paid in advance. This counts until half the flat-rate has been reached. The remaining Visitor's Tax must be paid in full.

<sup>4</sup> All those taking on a position as described in Paragraph 1 during the year, are solely responsible for paying the annual flat-rate.

Account settlement

**Art. 9** <sup>1</sup> The Visitor's Tax due is payable to the communal fiscal authority or by transferral to Grindelwald Tourism

- a after the Visitor's Tax form has been submitted and invoiced.
- b within 30 days of receipt of the invoice or the discretionary assessment.

<sup>2</sup> 5% interest will be charged for payment after the deadline.

<sup>3</sup> Should the Visitor's Tax not be paid despite a written reminder, legal proceedings will be initiated by the municipality, or by transferral Grindelwald Tourism, and the costs of the Enforcement Office as well as administrative costs will be charged according to the official rate.

Control

**Art. 10** <sup>1</sup>For Visitor's Tax paid in the form of an annual flat-rate, the number of individual nights need not be reported.

<sup>2</sup> Those offering rooms on a commercial basis and landlords of holiday apartments keep a detailed account of the Visitor's Tax according to the directives given by Grindelwald Tourism. (Compulsory registration of every overnight stay and person. Registration forms are available at Grindelwald Tourism).

<sup>3</sup> People moving into a holiday apartment in the Grindelwald commune as proprietors, guests or long-term tenants report to Grindelwald Tourism within one month in order to arrange the payment of the obligatory Visitor's Tax. (Indicate whether for owner-occupation, rental at a cost or a mixture of both).

<sup>4</sup> The Community reserves the right to use its authorities to carry out inspections in order to enforce the tax law.

Orders /  
Assessment

**Art. 11** <sup>1</sup> The right of disposition of this law is transferred to Grindelwald Tourism.

<sup>2</sup> Should the number of taxable overnight stays not be reported despite a written warning, after obligatory assessment Grindelwald Tourism issues an order stating the sum due.

<sup>3</sup> Should the number of rooms not be reported despite a written warning, after obligatory assessment Grindelwald Tourism issues an order stating the sum due.

<sup>4</sup> Objections to orders issued by Grindelwald Tourism are handled by the Local Council.

Tax Law

**Art. 12** In cases where the regulation has no provisions, the Tax Law applies.

Violations

**Art. 13** <sup>1</sup> At Grindelwald Tourism's request, the Local Council can penalise violations of this law with a fine of CHF 100.- to 5000.-

<sup>2</sup> The proceedings comply with the Local Law of 16 March 1998 and the Law of 15 March 1995 on penal procedure.

<sup>3</sup> Evaded and outstanding Visitor's Taxes are to be paid in arrears in all cases.

Cantonal lodging  
fee/Tourism pro-  
motion contribution

**Art. 14** Neither the cantonal lodging fee nor the contribution for the promotion of tourism is included in the Visitor's Tax.

Entry into force

**Art. 15** <sup>1</sup> The Visitor's Tax Regulation comes into force on 1 January 2011.

<sup>2</sup> It replaces the Visitor's Tax Regulation of 1 December 2005.

This Regulation was accepted at the municipal assembly of 11 June 2010.

Grindelwald, 14 July 2010

On behalf of the Local Council

President

Secretary

Emanuel Schläppi

Herbert Zurbrügg

**Attestation of publication**

The Visitor's Tax regulation was displayed to the public at the town hall for 30 days prior to the municipal assembly of 11 June 2010. The time limit was published in the Amtsanzeiger Interlaken of 6 May 2010.

Grindelwald, 14 July 2010

Secretary

Herbert Zurbrügg