



Escapades
en
Deux-Sèvres

PARTHENAY-
GÂTINE

Understanding

THE ADDITIONAL DEPARTMENTAL TAX IN DEUX-SÈVRES

In order to continue developing the appeal and value of the Deux-Sèvres region, the Department has decided to introduce the additional tax from 1 January 2026.

The tourist tax and the additional departmental tax are intended to finance communication initiatives and tourist infrastructure, and to support the development of local activities.



DEUX
SÈVRES
LE DÉPARTEMENT

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The additional tourist tax : Why ?

The additional tax is exclusively allocated to expenses aimed at **promoting the development of the tourism economy** at the departmental level.

- The Department's communication actions, renewed each year
 - The **website** and **social networks** whose audience grows every season
 - Paper media including the **tourist map**
 - Targeted operations (displays, placemats, press reception)

- Investments



New cycle route: La Vélidéale



Development of the Parthenay-Bressuire greenway

The tourism economy in Deux-Sèvres

More than 550,000 visitors to tourist attractions and leisure facilities

Between 1 and 1.5 million tourists each year

More than 6 million overnight stays, including 1.5 million commercial overnight stays

Direct and indirect turnover of more than €300 million per year

Sources : Orange Flux vision Tourisme / Protourisme 2022 study / INSEE 2019 data / visitor sites

What is the tourist tax and the additional departmental tax?

The tourist tax

The tourist tax contributes in particular to the financing of Tourist Offices which promote and coordinate tourism in the region.

The additional departmental tax

From **1 January 2026**, an additional departmental tax of **10%** will be added to local authority tourist taxes.

For example, if the tourist tax is €1, the additional tax will be €0.10 and the customer will have to pay €1.10.

Who is subject to tourist tax ?

The tax is applied per adult per night in tourist accommodation.

It is not subject to VAT.

The following are exempt:

- Minors
- Holders of a seasonal employment contract employed in the municipality
- People benefiting from emergency accommodation

The additional departmental tax in practice

● **Display** : the rate of the additional departmental tax must appear visibly to the customer and appear on the same display as that of the tourist tax as well as on the invoice given to the customer.

● **Collection** : the additional departmental tax is collected according to the same terms as the tourist tax voted by the local authorities. From **January 1, 2026**, accommodation providers as well as digital booking platforms are required to collect **taxes according to the pricing indicated at the end of the booklet**.

In the case of a direct booking from the visitor to the host: the host collects the tourist taxes when the guest pays for the stay.

In the case of bookings via an online booking platform (Airbnb, Abritel, Gîtes de France, etc.): the platform collects the tourist taxes and pays them directly to the local authority.

● **Payment** : Hosts pay the tourist tax and the additional tax to the same local authority according to the terms already defined by each territory.

There is only one declaration and one payment for both taxes.

The host keeps a "lodging register" throughout the course of their activity, which enables him to establish a declaration statement with details of taxes collected and paid. It is important to have this document up to date in case of an audit by the Public Treasury.

● **Repayment** : each **local authority** that has collected the proceeds of the local tourist tax and the additional departmental tax **pays** the latter to **the Department**.

Obligations of accommodation providers

- **Inform customers** of the application of the tourist tax and additional tax and their amounts.
- **Collect taxes** when payment for accommodation is made.
- **Declare** the amounts collected to the relevant local authority.
- **Pay the taxes** in accordance with the terms and deadlines set.



**Tourist tax rates
Parthenay-Gâtine
From 1 January 2026**



Parthenay-Gâtine - rates per adult per night	Tourist tax	Additional tax	Applicable rate
Palaces	€1,35	€0,14	€1,49
Hotels, residences and furnished accommodation, 5 stars	€1,35	€0,14	€1,49
Hotels, residences and furnished accommodation, 4 stars	€1,30	€0,13	€1,43
Hotels, residences and furnished accommodation, 3 stars	€0,85	€0,09	€0,94
Hotels, residences and furnished accommodation, 2 stars 4 and 5- star Holiday villages	€0,70	€0,07	€0,77
Hotels, residences and furnished accommodation, 2 stars 1,2 and 3- star Holiday villages, Guest houses, hostels	€0,60	€0,06	€0,66
3, 4 and 5-star campsites and caravan sites, Places on motorhome sites and tourist car parks	€0,50	€0,05	€0,55
1 and 2-star campsites and caravan sites Marinas	€0,20	€0,02	€0,22
Unrated accommodation, with the exception of the other categories of accommodation mentioned above (rate proportional to the cost of the night's stay - capped at the highest rate voted, here €1,35)	3%	10% of the calculated tax amount	

The rate applicable to accommodation pending or without classification is calculated per adult and per night, on the basis of 3% of the cost of the night excluding VAT applied by the host, within the limit of the highest rate adopted by the local authority, i.e. €1.35. Then 10% of the departmental tax is calculated on the rate obtained.

CONTACTS

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