

***Regulations***  
*governing the*  
***Tax to Promote Tourism***  
***RTPT***

*in the municipality of Zweisimmen*



**G S T A A D**  
  
COME UP – SLOW DOWN

***from 7. September 2001***

*with changes from 08.03.2011*

*with changes from 20.02.2018*

*with changes from 09.05.2022*

*Translated by Gstaad Saanenland Tourismus,  
based on the German regulation*

## **Regulations governing the tax to promote tourism (RTPT) in the municipality of Zweisimmen**

The Municipality of Zweisimmen enacts the following regulations for the promotion of tourism based on Article 264 of the Tax Act of 21 May 2000 and Article 4 c) of the Municipal Constitution of 05 Dec. 2008 ([change 20.02.2018](#)):

### **I. General Terms**

#### **Art. 1 General principle:**

- 1.1 The municipality of Zweisimmen levies a tax to promote tourism (TPT).
- 1.2 The net proceeds are to be used exclusively to finance expenditure for the benefit of those persons paying this tax for example on market research, sales of touristic services or events designed to attract public interest in the domains of tourism, sport and culture.

#### **Art. 2 Organisation**

- 2.1 The tourist board Zweisimmen Tourism is responsible for implementing these Regulations.
- 2.2 She will be supervised by the municipal council and will submit an annual statement of account. This written statement of account will be available for inspection by the public.
- 2.3 It shall appoint an independent commission for controlling, in which the municipality and Zweisimmen Tourism shall have at least one seat.
- 2.4 The municipality receives the tourism promotion levy and is responsible for the legal audit of the funds as well as their use. ([Change 20.02.2018](#))
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#### **Art. 3 Subject to tax**

- 3.1 The TPT will be collected from
  - a legal entities with registered office or business premises in the municipality and
  - b self-employed persons conducting a business or maintaining business premises in the municipality.
- 3.2 It will be assessed separately for each independently conducted type of business.
- 3.3 It will not be collected from:
  - a businesses and units of businesses, whose employees total less than 20% of a full-time job
  - b Persons pursuing a part-time occupation for less than 14 days a year.
- 3.4 It will also be collected from owners and holders of holiday apartments, rooms and chalets which are rented against payment to tenants which are subjected to the visitor's tax.

**Art. 4 The following companies shall be exempt from the TPT:**

- 4.1 a tourist organisations  
b producers of primary agricultural and silvicultural products, legal persons with duties of purely charitable nature or public law.  
c legal entities with exclusively charitable or public-law tasks.
- 4.2 The independent commission may grant further exemptions.

**Art. 5 Assessment procedure and declaration obligation** [\(Change 20.02.2018\)](#)

- 5.1 The assessment shall be made by the commissioned tourism organisation in accordance with the present regulations.
- 5.2 The number of employees (excl. apprentices) must be reported annually by the taxpayer to the commissioned tourism organisation by 31 December using the declaration form.
- 5.3 Subcontractors, temporary staff and temporary employees shall be counted as own employees, provided the subcontractor employees, insofar as the subcontractor is not itself subject to these regulations. is not itself subject to these regulations.  
If employees of a company are placed with another company, the wage payer shall pay the TPT.
- 5.4 The assessment shall be notified to the taxpayers in writing when the invoice is issued.
- 5.5 All taxable persons are subject to the duty of declaration and must allow the commissioned tourism organisation to inspect the records relevant to the assessment.
- 5.6 Objections must be submitted in writing and documented with sufficient evidence of business activity and number of employees.

**Art. 6 Discretionary taxation and consequences of default** [\(Change 20.02.2018\)](#)

- 6.1 If the employees are not reported, incompletely reported, or incorrectly reported despite a written reminder, the taxpayer shall be assessed by the commissioned tourism organisation at its discretion.
- 6.2 If the sector to which a company or part of a company belongs is disputed, the delegated tourism organisation shall determine the allocation by order.

**II. Assessment, fixing and collection of the levy**

**Art. 7 Subject of the levy**

- 7.1 The object of the TFA is the benefit derived from tourism by the taxpayers.
- 7.2 The benefit is calculated based on general statistical data on the value added and direct or indirect tourism dependence (DOT).

**Art. 8 Establishments and permanent establishments**

8.1 The basis for calculating the amounts is the tourism dependency (DOT) and the value added per employee per branch.

8.2 The amount per employee per industry is calculated according to the following formula calculated:

$$\text{Value added per employee of category X DOT coefficient ( \% )}$$

8.3 The municipal council shall determine the value added per employee, the DOT coefficient, and the amount per room (Annex 1) as well as the amount per room at the request of the commissioned tourism organisation. [\(Change 20.02.2018\)](#)

8.4 The DOT coefficient will be between 0,25 and 0,5 %.

8.5 The TPT is assessed based on the average number of employees during the previous year, and is calculated for each person according to the following formula:

$$\frac{\text{Degree of employment in \% X duration of employment in months}}{100 \text{ X } 12}$$

8.6 The minimum amount per business or permanent establishment shall be Fr. 50.--

8.7 Establishments and business premises that are opened during the course of the year shall receive the settlement pro rata temporis. Reimbursements in the event of business closures are excluded.

**Parahotellerie**

8.8 In the parahotellerie, the TFA is set according to the number of rooms (analogous to the visitors of the municipality).

The following applies:

- Rooms and galleries with a floor area of less than 8 m<sup>2</sup> are not counted.
- Rooms with a floor area of more than 30 m<sup>2</sup> are considered as two rooms.

8.9 The following levy contributions (framework amounts) apply per year:

Parahotellerie/holiday flats:

- For the 1st room 80.-- to 160.-- francs
- for each further room 30.-- to 80.-- francs

Holiday homes without gastronomy:

- according to the number of available beds 100.-- to 300.-- francs

For very simple alpine huts/guest houses without any comfort:

- Minimum amount, lump sum 50.-- francs

The municipal council determines the gradations in Annex I.

8.10 In the case of partial, new rentals and/or abandonment of holiday apartments within the business year, the invoice shall be issued for the entire business year. financial year. No refunds or pro rata settlements shall be granted.

**Art. 9 Collection of the TPT:**

- 9.1 The TPT is due annually. The commissioned tourism organisation shall the obligated parties (based on the assessment) annually. [\(Change 20.02.2018\)](#) [\(Change 09.05.2022\)](#)
- 9.2 The TPT invoice is due for payment within 30 days. After expiry of the deadline, interest on arrears of 5% shall be owed.

**Art. 10 Collection of the TPT:**

- 10.1 The right to dispose of these regulations shall be transferred to the tourism organisation. [\(Change 20.02.2018\)](#)
- 10.2 Appeals against rulings of the delegated tourism organisation shall be submitted to the Municipal Council in the first instance within 10 days.
- 10.3 Decisions of the municipal council issued in application of these regulations may be appealed to the governor of the canton within 30 days of their may be lodged with the governor of the canton.
- 10.4 In all other respects, the law on the administration of administrative justice shall apply.

**Art. 11 Tax law**

- 11.1 Insofar as these regulations do not contain any provisions, the tax law of the Canton of Berne shall apply.

**Art. 12 Penal provisions**

- 12.1 Violations of these regulations may be punished by the municipal council the municipal council, at the request of the appointed tourism organisation, with a fine of Fr. 50.-- to 5000.-- may be imposed by the municipal council at the request of the commissioned tourism organisation. [\(Change 20.02.2018\)](#)
- 12.2 The procedure shall be in accordance with the Municipal Act of 16 March 1998 and the Law of 15 March 1995 on Criminal Procedure.
- 12.3 Evaded tourism taxes are to be paid in arrears including default interest.

**Art. 13 Other levies**

The cantonal accommodation tax and the visitors tax are not covered by the tax to promote tourism.

**Art. 14 Ordinance on the Regulations**

The Municipal Council may issue an ordinance relating to these regulations.

**Art. 15 Tax law**

These regulations shall enter into force on 1 January 2002 with a calculation basis of 31.12.2001.

These regulations were adopted at the meeting of the community of Zweisimmen on of 7 September 2001.

Zweisimmen, 10 September 2001

The President of the Commune:  
Ch. Griessen

The Municipal Clerk:  
U. Mathys

**Public scrutiny:**

The Municipal Clerk has published these regulations from 7 August to 6 September 2001. (thirty days prior to the meeting of 7 September 2001 to pass a resolution). at the Municipal Clerk's Office. He announced the publication in the Simmentaler Official Gazette No. 31. of 3 August 2001.

Zweisimmen, 10 September 2001

The Municipal Clerk:  
U. Mathys

**Change:**

The amendments in Art. 5, 8, 9 and 10 and Appendix I were approved by the Municipal Council of the of the municipality of Zweisimmen on 20 July 2010.  
Zweisimmen, 21 July 2010

The President of the Commune:  
A. Speiser

The Municipal Clerk:  
Mathys Urs

**Public scrutiny:**

The amendments come into force on 1 Sept. 2010. The municipal council notes that the optional referendum has been duly published in the Simmentaler Amtsanzeiger. has been published. No referendum was lodged within the 30-day period. The decision of the Municipal Council has therefore become legally effective.

Zweisimmen, 1 Sept. 2010

The Municipal Clerk:  
U. Mathys

**Change:**

The amendments (Art. 2, Para. 2.4 and 'commissioned tourism organisation') to these regulations were of these regulations were adopted by the municipal council of the community of Zweisimmen on on 20 February 2018.

The President of the Commune:

The Secretary:

E. Hodel

U. Mathys

**Referendum:**

The adoption of regulations is subject to a referendum in accordance with the municipal constitution. of the municipality of Zweisimmen, Art. 18, Para. 1, Item g, the adoption of regulations is subject to an optional referendum. This was publicly announced in the Simmentaler Anzeiger on 01 March 2018. advertised. The referendum was not taken up during the circulation period from 01 March to 3 April 2018. referendum was not taken. The amendments to the regulations came into legal effect on 3 April 2018 and will be and will be put into effect by the municipal council on this date.

3770 Zweisimmen, 4 April 2018

The Municipal Clerk:

U. Mathys

**Change:**

The amendments (Art. 9, Para. 9.1 "before the end of March") to these regulations were by the municipal council of the municipality of Zweisimmen on 29 March 2022.

The President of the Commune:

The Secretary:

B. Zeller

P. Zeller

**Referendum:**

The adoption of regulations is subject to an optional referendum in accordance with the Organisational Regulations of the Municipality of Zweisimmen, Art. 19, Para. 1, Item g. This was publicly announced in the Simmentaler Anzeiger on 07 April 2022. The referendum was not taken up during the circulation period from 8 April to 9 May 2022.

The amendments to the regulations became legally effective on 01 June 2022 and will be put into effect by the Municipal Council on this date.

3770 Zweisimmen, 9 May 2022

The Municipal Clerk:

P. Zeller

**Annex 1**  
**(according to Art. 8.3 of the regulations)**  
**(Tariff adjustments from 08.03.2011)**

<b>Table for the calculation of the tourism promotion levy according to the value added per employee</b>				
As a basis for the calculation of the TPT from 2011/2012 onwards				
	Category of Business	Value added per employee	Dependence on tourism factor	Amount per employee
		<b>CHF</b>	<b>%</b>	<b>CHF</b>
1	Cleaning, Hairdressing and Beauty Salons	50'880.00	0,25%	127.00
2	Hotel and restaurant industry	59'360.00	0,45%	267.00
3	Floristic production	71'020.00	0,25%	178.00
4	Arts & crafts	84'800.00	0,25%	212.00
5	Sawmills	74'200.00	0,25%	185.00
6	Repair workshops	81'620.00	0,25%	204.00
7	Building trade, gardening firms	86'920.00	0,25%	217.00
8	Transport firms, garages, postal car, buses	93'280.00	0,25%	233.00
9	Ski lifts, cable cars, sports facilities, events	50'880.00	0,45%	229.00
10	Travel	93'280.00	0,25%	233.00
11	Printing and graphics	102'820	0,25%	257.00
12	Adventure firms, ski instructors, mountain guides	106'000.00	0,45%	477.00
13	Food & Beverages	112'360.00	0,25%	281.00
14	Clothes, shoes, sports goods	112'360.00	0,25%	281.00
15	Pharmacies, drugstores	112'360.00	0,25%	281.00
16	Retail trade, flower shops, post offices	112'360.00	0,25%	281.00
17	Radio TV	112'360.00	0,25%	281.00
18	Health care	120'880.00	0,25%	302.00
19	Electronic media, opticians	120'880.00	0,25%	302.00
20	Consultants, planners, self-employed persons, chimney sweeps	129'320.00	0,25%	323.00
21	Jewellery stores, boutiques, galleries	135'680.00	0,25%	339.00
22	Insurance companies, chartered accountants	145'220.00	0,25%	363.00
23	Doctors, dentists	227'900.00	0,25%	570.00
24	Vets	159'000.00	0,25%	398.00
25	Banks	267'120.00	0,25%	668.00
26	Real estate agents, lawyers, notaries	217'300.00	0,25%	543.00
27	Energy, water	332'840.00	0,25%	832.00
	Armament factories	separate written agreement		
	Railway with public development obligation	Staff on trains and tracks are rated at 50%		

Basis Federal Statistical Office 1994  
(Tariff adjustments of 08.03.2011)



# Regulation to the Regulations on the Tourism Promotion Levy

On the basis of Art. 14 of the Regulations on the Tourism Promotion Levy, the Municipal Council issues the following implementing provisions in this Ordinance.

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## **Art. 8.8 to 8.10 Appropriations parahotellerie (\*\*)**

The following levies are set for the parahotel industry:

For the 1st room	Fr. 120.--
for each additional room	Fr. 30.--
The following levies apply to holiday homes:	
- 0 to 20. Bed	Fr. 80.--
- 21. to 50. Bed	Fr. 150.--
- 51. to 100. Bed	Fr. 200.--
- 101. and for each additional 50 beds, each +	Fr. 30.--

As decided by the Municipal Council at the meeting of 20 July 2010

ON BEHALF OF THE MUNICIPAL COUNCIL

The President:

A. Speiser

The Secretary:

U. Mathys

## **Art. 2 ,Organisation' paragraph 2.4 and Art. 14 'Regulation**

[\(Change. 20.02.2018\)](#)

The enforcement of these Regulations on the Tourism Promotion Levy shall be partially transferred to Gstaad Saanenland Tourism for:

Assessment, collection, dunning and right of disposal

(performance agreement dated 01.2018).