

COMMUNE DES COMMUNES
HERRIELKARGOI
 Gerazi Baigorri
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Lodging Taxes

The lodging tax has effectively been instituted, as of 1st January to 31 December 2007, for the Territory of Garazi - Baigorri. It is entirely destined for tourism-related purposes and will be collected by your lodging host at the end of your stay.

We hope you enjoy your stay with us.

CATEGORIES	RATE/PERSON/NIGHT from 1/1/2007 to 21/31/2007
4-star Tourist Hotel Furnished outside classification (4-5*) Equivalent establishment	0.80 €
3-star Tourist Hotel Furnished 1 st category (3*) Equivalent establishment	0.65 €
2-star Tourist Hotel Furnished 2 nd category (2*) Holiday village Luxury class Equivalent establishment	0.60 €
1-star Tourist Hotel Furnished 3 rd category (1*) Holiday village Comfort class Equivalent establishment	0.35 €
3-star and 4-star Campgrounds	0.30 €
Tourist-class Hotel with no star Furnished 4th category (unclassified) Residential leisure park Equivalent establishment	0.25 €
Campgrounds Trailer parks Any other open-air lodging facility with equivalent characteristics	0.20 €

By the ruling of 7 November 2005, the Community of Townships of Garazi - Baigorri has instituted the yearly lodging tax.

This tax is to be collected by lodging hosts on behalf of the Community of Townships of Garazi - Baigorri from all tourists spending at least one night in the territory.

Those persons who shall be exempt from the lodging tax are:

- children under age 13 (Art. L 2333-31 of the CGCT)
- children's camps and holiday centres as defined by decree of the Ministry of Youth, Education and Research (Art. D2333-47 of the CGCT)
- social welfare beneficiaries (handicapped, disabled veterans, etc. Art. D2333-48 of the CGCT)

- government employees and agents on official travel (Art. D2333-48 of the CGCT)

Members of large families bearing the identity card issued pursuant to the Law of 12/24/1940 (Art. D2333-48 CGCT) entitled to a discount:

- 30% for families with 3 children under age 18
- 40% for families with 4 children under age 18
- 50 % for families with 5 children under age 18
- 75 % for families with 6 children under age 18

The lodging tax is governed by Articles L233-26 to L233-40 of the General Code of Territorial Institutions (CGCT).

As of 12/24/2002 (Decree No. 2002-1549) business owners and travelling sales representatives are no longer exempt from payment of the lodging tax.