



Ville de Cannes

Mairie de Cannes  
Service Fiscalité Locale  
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## DECLARATION FORM TOURIST TAX 2025 4th quarter

### ① IDENTIFICATION OF THE DECLARANT

#### 14.1

First name – Last name :

Primary residence address :

Post code :

City :

Country :

EMAIL:

**Declaration to be made before :**  
**january 20, 2026**

Please be advised that failure to declare or pay may result in an automatic tax assessment and a fine of up to €12,500 per violation. Furthermore, any delay in payment of the tourist tax will incur a late payment interest of **0.20% per month on the amount due.**

- **Declaration must be returned even if the amount collected is zero ;**
- **A single declaration per quarter for all accommodation.**

### ② IDENTIFICATION OF THE FURNISHED TOURIST ACCOMMODATION

Furnished tourist accommodation ☐ Bed & Breakfast ☐

Address of the apartment : .....

Reception capacity:

③ COLLECTION PERIOD FOR THE TOURIST TAX : **from october 1st to december 31th, 2025**

④ COLLECTION OF TOURIST TAX (tick the relevant situation(s)) :

☐ I rented my accommodation directly, without an intermediary :

**PAYMENT OF THE TAX** : If paying by bank cheque, make the order payable to « Régie de la taxe de séjour ». You can declare and pay your tourist tax online on your personal account accessible at the following address :

<https://taxedesejour.ofeaweb.fr/ts/cannes>

| Furnished category           | Palace        | 5*            | 4*            | 3*            | 2*            | 1*            | Not classified                                                                                                                   |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------------------------------------------------------------------------------------------------------------------|
| Rates                        | 4,00 €        | 3,00 €        | 2,20 €        | 1,40 €        | 0,90 €        | 0,80 €        | <u>5 % of the rental price per night and per person within the limit of the highest rate voted by the City of Cannes (4,00€)</u> |
| Additional tax (LNPCA) / 34% | 1,36 €        | 1,02 €        | 0,75 €        | 0,48 €        | 0,31 €        | 0,27 €        | 34 % to be added to the previously calculated tourist tax                                                                        |
| <b>Net rates</b>             | <b>5,36 €</b> | <b>4,02 €</b> | <b>2,95 €</b> | <b>1,88 €</b> | <b>1,21 €</b> | <b>1,07 €</b> |                                                                                                                                  |
| Number of overnight stays    |               |               |               |               |               |               |                                                                                                                                  |
| Price of the stay            |               |               |               |               |               |               |                                                                                                                                  |
| Amount of the tourist tax    |               |               |               |               |               |               | For unclassified furnished accommodation, please complete the summary statement on page 2.                                       |

☐ Hire one or more professional intermediaries to collect and pay the tourist tax on my behalf (if hired through accommodation B&B platforms, see below)

Name of intermediaries : .....

☐ Rentals through accommodation platforms (Airbnb, Booking.com, HomeAway, etc.) :

Name of the accommodation platforms : .....

☐ No rentals to report this quarter.

Made in ..... on ...../...../.....

Stamp and/or signature of the declarant

# INSTRUCTION FOR COMPLETING YOUR DECLARATION OF TOURIST TAX

## What is the Stay Tax

As a classified tourist resort, the City of Cannes collects the tourist tax since 1959. This tax, included in the rental price, is paid by the vacationer who stays in the town. It is donated by all the accommodation owners (professionals or individuals) to the municipality. The revenue from this tax is used exclusively to develop tourist activities and promote the attractiveness of the city of Cannes.

## Who should subscribe to this declaration ?

All the accommodation owners, professionals or individuals, who host for a fee non-domiciled people in the municipality of Cannes are obliged to collect the tourist tax and pay it back to the municipality.

The owner has the possibility of mandating an intermediary or an internet platform to collect the tourist tax in his name and on his behalf, when paying for the stay.

## How to complete your declaration ?

### ① Identification of the declarant : this is the identity of the owner.

You must indicate the identity and contact details of the rental company. When registering for the first time, you must attach a K-BIS extract or the receipt bearing the SIREN number if necessary.

### ② Identification of the accommodation : you must indicate the type and address of all accommodation rented seasonally.

### ③ Email Address : you must indicate the email address of the person in charge of the stay tax declaration. This will notably allow the submission of online declaration forms.

### ④ Period of collection : the tourist tax is collected throughout the year. It is declared and paid quarterly by the landlord the month following the past quarter.

### ⑤ Collection of the Stay Tax :

The **tax rate** varies depending on the classification category. When the property does not have a prefectural classification, you indicate the mention "not classified".

The amount of the tourist tax is calculated by multiplying the number of persons accommodated by the number of nights and by the rate applicable to the category of accommodation, as follows:

Not classified furnished = 5% of the rental price, per night and per person, **up to the highest rate voted by the City Hall (4,00€)** x 34 % x nb of nights x nb of people

Classified accommodation = stay tax rate x nb of nights x nb of people

### Exemptions :

- People under the age of 18,
- People with a seasonal employment contract
- People benefiting from emergency accommodation or free accommodation

**Collection mandated to an intermediary** : you are not liable for the tax if you have appointed an intermediary to collect it and transfer it to your account. In this case, you must indicate the name of the authorized intermediary.

## When to send your declaration and make your payment ?

Declarations and payments must be made the month following the end of the quarter. The declarations are made by fax or email (as soon as they are signed) or by tele-declaration.

Payments : by check, transfer, direct debit or online payment from our internet platform : <https://taxedesejour.ofeaweb.fr/ts/cannes>

### Control :

Several inspecting agents appointed by the Mayor verify the declarations or their absence. Any landlord who fails to file a declaration or who establishes an incomplete or inaccurate declaration will be liable to the fines provided for for fines of the 3rd class.

### Late payment interest :

Any delay in the payment of the tax proceeds gives rise to the application of late payment interest equal to 0.20% per month of delay, except as provided for by law. In the event of non-payment, the proceedings will be carried out as in the case of direct contributions.

| Catégorie suivant classement fixé par arrêté préfectoral                                                                                                                                                                                                  | Tarifs 2023<br>(tarifs votés par la commune)                                                                                   | Tarifs taxe<br>additionnelle<br>régionale (34%)     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Palaces                                                                                                                                                                                                                                                   | 4,00 €                                                                                                                         | 1,36 €                                              |
| Hôtels, résidences, meublés de tourisme 5 étoiles                                                                                                                                                                                                         | 3,00 €                                                                                                                         | 1,02 €                                              |
| Hôtels, résidences, meublés de tourisme 4 étoiles                                                                                                                                                                                                         | 2,20 €                                                                                                                         | 0,75 €                                              |
| Hôtels, résidences, meublés de tourisme 3 étoiles                                                                                                                                                                                                         | 1,40 €                                                                                                                         | 0,48 €                                              |
| Hôtels, résidences, meublés de tourisme 2 étoiles, villages de vacances de 4 et 5*                                                                                                                                                                        | 0,90 €                                                                                                                         | 0,31 €                                              |
| Hôtels, résidences, meublés de tourisme 1 étoile, village de vacances de 1, 2 et 3 étoiles, chambres d'hôtes                                                                                                                                              | 0,80 €                                                                                                                         | 0,27 €                                              |
| Hôtels, résidences, meublés de tourisme sans classement ou en attente de classement                                                                                                                                                                       | 5% du prix de la location par nuit et par personne dans la limite du tarif le plus haut voté par la collectivité (soit 4,00 €) | 34%<br>(à rajouter au montant de la taxe de séjour) |
| Terrains de camping et terrains de caravanage classés 3,4 ou 5* et tout autre terrain d'hébergement de plein air de caractéristiques équivalentes, emplacement dans des aires de camping-car et des parcs de stationnement touristique par tranche de 24h | 0,60 €                                                                                                                         | 0,20 €                                              |
| Terrains de camping et terrains de caravanage classés 1 ou 2* et tout autre terrain d'hébergement de plein air de caractéristiques équivalentes                                                                                                           | 0,20 €                                                                                                                         | 0,07 €                                              |
| Ports de plaisance (abattement de 50% pour les contrats d'amarrage annuels)                                                                                                                                                                               | 0,20 €                                                                                                                         | 0,07 €                                              |

UNCLASSIFIED FURNISHED – 2025, 4th QUARTER

SUMMARY STATEMENT OF DIRECT AND NON INTERMEDIARY RENTALS

(MUST BE RETURNED WITH YOUR DECLARATION FORM)

First name – Last name : .....

Register number : .....

|                                                                                                                                  |                           |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Tarif : 5% du prix de la location par nuit et par personne dans la limite du tarif le plus haut voté par la collectivité (4,00€) |                           |
| Taxe additionnelle régionale (LNPCA) : 34% à rajouter au montant de la taxe de séjour calculée préalablement                     |                           |
| Stay 1                                                                                                                           | Number of overnight stays |
| To .....                                                                                                                         | Total price of the stay   |
| From .....                                                                                                                       | Amount of tourist tax     |
| Stay 2                                                                                                                           | Number of overnight stays |
| To .....                                                                                                                         | Total price of the stay   |
| from .....                                                                                                                       | Amount of tourist tax     |
| Stay 3                                                                                                                           | Number of overnight stays |
| To .....                                                                                                                         | Total price of the stay   |
| from .....                                                                                                                       | Amount of tourist tax     |
| Stay 4                                                                                                                           | Number of overnight stays |
| To .....                                                                                                                         | Total price of the stay   |
| from .....                                                                                                                       | Amount of tourist tax     |
| Stay 5                                                                                                                           | Number of overnight stays |
| To .....                                                                                                                         | Total price of the stay   |
| from .....                                                                                                                       | Amount of tourist tax     |
| Stay 6                                                                                                                           | Number of overnight stays |
| To .....                                                                                                                         | Total price of the stay   |
| from .....                                                                                                                       | Amount of tourist tax     |

| Méthodologie taxe de séjour des meublés non classés              |                     |                                 |                 |      |
|------------------------------------------------------------------|---------------------|---------------------------------|-----------------|------|
| Cas n°1 :<br>Calcul de la taxe de séjour inférieur au plafond    | Nombre de personnes | Nombre de nuits                 | Prix de la nuit | Taux |
| Le tarif est ramené au coût par personne                         | 4                   | 2                               | 100 €           | 5%   |
| La taxe est calculée sur le coût de la nuitée                    |                     | 100 €/4 = 25 €                  |                 |      |
| Application de la taxe additionnelle : 34%                       |                     | 25 € X 5% = 1,25 €              |                 |      |
| Chaque personne logée paie la taxe en fonction du nombre de nuit |                     | 1,25 € x 1,34 = 1,68 €          |                 |      |
| Montant total à payer                                            |                     | 1,68 € X 4 personnes X 2 nuits= | 13,44 €         |      |

| Cas n°2 :<br>Calcul de la taxe de séjour au plafond                                                        | Nombre de personnes | Nombre de nuits                       | Prix de la nuit | Taux |
|------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------|-----------------|------|
| Le tarif est ramené au coût par personne                                                                   | 4                   | 2                                     | 400 €           | 5%   |
| La taxe est calculée sur le coût de la nuitée                                                              |                     | 400 €/4 personnes = 100 €             |                 |      |
| Le tarif de la taxe de séjour dépasse le plafond (tarif le plus haut voté par la collectivité, soit 4,00€) |                     | 100 € X 5% = 5 €                      |                 |      |
| Application de la taxe additionnelle : 34%                                                                 |                     | Application du tarif plafond à 4,00 € |                 |      |
| Chaque personne logée paie la taxe en fonction du nombre de nuit                                           |                     | 4,00 € x 1,34 = 5,36 €                |                 |      |
| Montant total à payer                                                                                      |                     | 5,36 € X 4 personnes X 2 nuits =      | 42,88 €         |      |

| Cas n°3 :<br>Calcul de la taxe de séjour au plafond avec présence de mineurs                     | Nombre de personnes | Nombre de nuits                       | Prix de la nuit | Taux |
|--------------------------------------------------------------------------------------------------|---------------------|---------------------------------------|-----------------|------|
| Le tarif est ramené au coût par personne                                                         | 4 dont 2 mineurs    | 2                                     | 400 €           | 5%   |
| La taxe est calculée sur le coût de la nuitée                                                    |                     | 400 €/4 personnes = 100 €             |                 |      |
| Le tarif de la taxe dépasse le plafond (tarif le plus haut voté par la collectivité, soit 4,00€) |                     | 100 € X 5% = 5 €                      |                 |      |
| Application de la taxe additionnelle régionale : 34%                                             |                     | Application du tarif plafond à 4,00 € |                 |      |
| Seuls les majeurs paient la taxe en fonction du nombre de nuit                                   |                     | 4,00 € x 1,34 = 5,36 €                |                 |      |
| Montant total à payer                                                                            |                     | 5,36 € X 2 adultes X 2 nuits =        | 21,44 €         |      |