

Taxe de Séjour – Tourist Tax 2026

Code Général des Collectivités Territoriales modifié par Loi n°2020-1721 du 29 décembre 2020
Article 76 de la Loi n° 2022-1726 du 30 décembre 2022 de Finances pour l'année 2023
Délibération du Conseil Métropolitain n° 21.32 du 28 juin 2018
Délibération du Conseil Métropolitain n° 21.19 du 10 juillet 2024

General Code of Local Authorities (CGCT) amended by Law No.2020-1721 of 29 December 2020
Article 76 of Law No. 2022-1726 of 30 December 2022 (Finance Act for 2023)
Deliberation of the Metropolitan Council No. 21.32 of 28 June 2018
Deliberation of the Metropolitan Council No. 21.19 of 10 July 2024

Tourist tax rates per person per night as from 1st January 2026 :

Category of accommodation	Tourist Tax Taxe de Séjour Métropolitaine	Additional tax « Taxe Additionnelle 34% Ligne Nouvelle Provence Côte d'Azur »	Total tourist tax Taxe de Séjour totale
Palaces	4,80 €	1,63 €	6,43 €
5-star tourist hotels, aparthotels, furnished rentals	3,50 €	1,19 €	4,69 €
4-star tourist hotels, aparthotels, furnished rentals	2,60 €	0,88 €	3,48 €
3-star tourist hotels, aparthotels, furnished rentals	1,70 €	0,58 €	2,28 €
2-star tourist hotels, aparthotels, furnished rentals. 4-star and 5-star holiday resorts	1,00 €	0,34 €	1,34 €
1-star tourist hotels, aparthotels, furnished rentals. 1-, 2- and 3-star holiday resorts. bed&breakfasts, youth hostels	0,80 €	0,27 €	1,07 €
5-, 4- and 3-star campsites and campgrounds. And any other open-air accommodation site with equivalent characteristics, as well as pitches in camper van areas and tourist parking parks, per 24-hour period.	0,60 €	0,20 €	0,80 €
2- and 1-star campsites and campgrounds. And any other open-air accommodation site with equivalent characteristics. Marinas.	0,20 €	0,07 €	0,27 €
Accommodation without classification and accommodation awaiting classification (<i>such as hotels, furnished rentals, aparthotels</i>). Student housing residences.	5 %	1,70 %	6,70 % (*)

(*) Rate applied to the pre-tax cost per person per night, capped at €6.43.

All travellers staying in one of the following types of accommodation are legally required to pay the tourist tax:

palaces, tourist hotels, aparthotels, furnished rentals, bed&breakfasts, holiday resorts, outdoor accommodation and youth hostels.

The due amount of the tourist tax is calculated per person and per night.

This amount must be displayed within the accommodation and appear on the issued invoice, but it is not always included in the accommodation price. Therefore, it is common for the hotelier, manager, or accommodation provider to ask the traveller to pay it separately.

Please find all information about the tourist tax for Metropole Nice Côte d'Azur on the official dedicated platform <https://taxedesejour.ofeaweb.fr/ts/metropole-nca>

Tourist tax rates for accommodation without classification

The rate per person per night applicable to accommodation awaiting classification or without classification (unrated hotels, furnished tourist accommodation without classification, aparthotels and holiday resorts without classification, and student residences), with the exception of the categories of accommodation mentioned in the previous table, is set at 6.70% of the pre-tax cost per person per night, within the limit of the highest applicable rate, i.e. €6.43 per night per person.

Examples of calculation:

► Example 1

2 people are staying in unclassified accommodation with a rent set at €80 per night, excluding tax.

- The nightly cost is divided by the number of occupants.
Cost per person per night: $€80 \div 2 = €40$
- The tourist tax is calculated on this per-person cost.
6.70% of €40 = €2.68 per person per night
- Each liable person pays the tax.

For 2 liable people: total tourist tax = €5.36 per night (€2.68 × 2)

► Example 2

4 people are staying in unclassified accommodation with a rent set at €150 per night, excluding tax.

- The nightly cost is divided by the number of occupants.
Cost per person per night: $€150 \div 4 = €37.50$
- The tourist tax is calculated on this per-person cost.
6.70% of €37.50 = €2.51 per person per night
- Each liable person pays the tax.

For 4 liable people: total tourist tax = €10.04 per night (€2.51 × 4).

Please note that **minors under 18 are exempt of tourist tax.**

Therefore, for a couple with two under-18 children : total tourist tax in this example for 2 liable people is : 5,02 € per night (2,51 € x 2).