



## Comparative chart

All information confirmed by respective reference organisations (first row) by 15-Aug-2011

# Regulation of small-size rural accommodation in reference countries: Austria, Germany, France, United Kingdom

	Germany	Austria	France	UK
<b>Reference organisations</b>	Bundesverband Landurlaub <a href="http://www.bauernhofurlaub-deutschland.de/">http://www.bauernhofurlaub-deutschland.de/</a>	Bundesverband Urlaub am Bauernhof <a href="http://www.urlaubambauernhof.at">http://www.urlaubambauernhof.at</a> Bed&Breakfast Austria <a href="http://www.bedandbreakfaustria.at">http://www.bedandbreakfaustria.at</a>	Gites de France <a href="http://www.gites-de-france.com/">http://www.gites-de-france.com/</a> Clévacances <a href="http://www.clevacances.com/EN/">http://www.clevacances.com/EN/</a>	FarmStay UK <a href="http://www.farmstay.co.uk/">http://www.farmstay.co.uk/</a> Cottage rental – <i>example</i> : <a href="http://www.cottagenet.co.uk">http://www.cottagenet.co.uk</a>
<b>Total number of accommodation (market size)</b>	Agrotourism: 25.000 Rural Tourism in general – more than 120.000 (mostly s/c holiday homes)	Agrotourism: 15.500 Rural Tourism in general: 30-40.000 B&B + unknown number of s/c holiday homes or units	Gites de France: 55.000 Clévacances: 31.000 + free market (without estimate)	FarmStayUK: 1200 B&B – no figures Cottage rental in general: >60000 (commercial agencies + direct rentals)
<b>Tourism legislation that applies to small-size rural tourism accom.</b>	General legislation on tourism applies (= no specific regulation for rural tourism) Rooms/B&B: not subject to tourism regulations up to 3 bedrooms; above these, rules for hotels/pensions S/c home or unit: rental of private property, but recognized as part of the tourism activity	General legislation on tourism applies (= no specific regulation for rural tourism) Rooms/B&B: 10 beds are exempt from business rules; then rules for pensions /hotels S/C home or unit: rental of private property, recognized part of tourism accommodation activity	General legislation on tourism applies (= no specific legal regulation for rural tourism) B&B/Chambres des Hôtes: Regulation 2007-1173 establishes capacity limits (up to five rooms with max. 15 beds) and minimum services S/C home or unit: “Meublé de tourisme” or “Gites Ruraux”	General legislation on tourism applies (= no specific legal regulation for rural tourism) B&B – free activity, not subject to specific tourism legislation S/C home or unit – rental of private property When offered for tourism purpose, both are subject to fire and sanitary requirements
<b>Capacity limits for the activity to be considered as non-business</b>	3 bedrooms in B&B/private rooms ( <i>may vary between Länder</i> ) Several units in S/C holiday rentals (no official limit, but usually between 3-4 per owner).	Up to 10 guest beds, considered by law as “ <i>complementary household activity</i> ”. No employed staff (only owner and members of household) S/C holiday homes: up to 4-5 units Both are accumulative.	Chambre de Hôtes: no business up to 16100 € annual turnover, then optional self-employed professional S/C holiday homes (Gites etc.): income from rental must be less than 50% of total annual income	B&B: up to 4 rooms S/C holiday homes: several units
<b>Services that may be offered</b>	Rooms/B&B: breakfast, meals (only to guests) S/C holiday homes: none	Rooms/B&B: breakfast and meals (except Salzburg: only breakfast) “as served within the family” (no menu!) S/C holiday homes: none	Chambre de Hôtes: breakfast is obligatory (“sleep only” is not permitted), meals at home of owner S/C holiday homes: none	B&B: breakfast, dinner S/C holiday homes: none
<b>Recognized as part of tourism activity</b>	Yes	yes	yes	yes
<b>Formal requirements to start operating (registration etc)</b>	Registration at the local “Gewerbeamt” (business registration office) even if below above limits	Inform about the activity to the local tourism entity (DMO) for purpose of tourist tax; no business registration etc required	Register the activity with the municipality, which is obliged to publish a list of all accommodation. Registration to local Chamber of Commerce only if above limits	B&B: communication to the town hall, must comply with regulations regarding fire, food, etc. S/C rental: none

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<b>Permit needed to open</b>	No	No	No, except for owners of CdH offering meals. Subject to general public regulations (safety, F&B, ... )	See previous
<b>Urbanistic regulations or permits</b>	Up to above “limits”, residential use without need of specific permits or licences even in non-urban territory	Up to above “limits”, residential use without need of specific permits or licences even in non-urban territory	Up to above “limits”, residential use without need of specific permits or licences even in non-urban territory	Up to above “limits”, residential use without need of specific permits or licences even in non-urban territory
<b>Tax treatment of income (up to “limits”)</b>	Personal income (B&B), or property income (S/C). Additionally, trade tax must be paid if annual profit exceeds 24.500 €	50% (B&B) / 30% (SC) of total revenue is automatically accepted as deductible cost; rest is considered as personal income or property income Considered as commercial/business income if above “limits” are exceeded	Income from administration of property, or personal income. <b>71%</b> of total revenue deducted as cost without specific justification (“micro-BIC” regime)	B&B: personal income, with optional franchise of 5500 EUR (= this amount is not declared as income, but also no costs can be deducted). S/C: property income, with additional deductions if declared as holiday rental
<b>VAT</b>	VAT for accommodation (B&B, S/C) is 7%, additional services and meals 19%. Franchise for annual turnover up to 17500 € (optional)	B&B: no up to 10 beds (household activity) Holiday appartements, standard VAT for private rentals (10%), but optional VAT franchise for turnover <€30.000	CdH: No VAT if turnover is below 76300 € p.y. Exempt in case of S/C - Gites	No, due to franchise for turnover up to 75000 EUR p.y. (voluntary VAT is possible)
<b>Social Security</b>	no	Rooms/B&B: 4-5% on revenue for farmers ( <i>mean value</i> ); non-farmers exempt for profit <4500 € p.a. No for holiday rentals (regarded as “income from renting property”)	For CdH: none up to 16.000 € turnover; above 12,2% of turnover (self-employed scheme) No for registered holiday rentals	Voluntary
<b>Other taxes and equivalent</b>	Tourism tax where established	Tourism Tax (usually around 1 EUR/person/overnight) to the local Council or Tourist Board	Tourism Tax where established	no
<b>Classification and quality control</b>	DTV (private national classification systems for private rooms and holiday homes); additional private quality labels of DLG and of the Federal Association of Farm Holidays and Rural Tourism	Agrotourism association (rooms and holiday homes): proprietary system of classification by flowers Private rooms/B&B: proprietary system by “Edelweiss” or other symbol (according to province) Other holiday homes: none	CdH and S/C: proprietary system of Gites de France (ears) Official classification for holiday homes (voluntary, extra fee) - Gites de France has delegated competence to assign this official classification together with “ears”.	Voluntary participation in the general classification systems of English, Scottish, or Welsh Tourist Boards. New “Entry” level scheme being introduced from 2011 to help identify active B&B and Self-catering properties to local authorities
<b>Included in public tourism promotion</b>	Yes, at regional and local level. National websites obtain federal support.	Yes, in all local and regional websites access via national level; examples: <a href="#">Agrotourism</a> , <a href="#">holiday homes</a>	Yes, obligatory	Must be included on all state aid funded websites; otherwise buy in to local and regional (private) publicity opportunities
<b>Other support</b>		<a href="#">Web platform for private rooms</a> supported by national Ministry of Economy	Generate local value by holiday rental of secondary residences (not necessarily rural tourism)	Tax benefits for properties that are used for tourism rental

Sources: Report EuroGites “Is Rural Tourism considered a Business Activity?” – updated 1-9-2010  
Own research