

# Tourism Tax Stamps of Switzerland



**2<sup>nd</sup> Edition**

## Introduction

The tourism tax stamps of Switzerland are a complicated subject. They deal with the stamps related to the short-term, visitor-accommodation tourism taxes (kurtaxe, taxe de séjour), and are connected with somewhat confusing laws. The tax is sometimes called “taxe de sport” (sport tax), “taxe d’hébergement” (housing tax), “taxe de tourisme” (tourism tax), “taxe de cure” (medical cure tax, such as at a health spa). Historically, the latter term comes from the fact that the first taxes of this kind were begun for health resorts. In German, the term “Kurtaxe” is used (a word that is also sometimes used in the French-speaking part of Switzerland), “Gasttaxe” (guest tax) and “Beherbergungstaxe” (lodging tax). The German “Verkehrsverein” (tourism association), and French “Société de développement” are often seen which indicate the association facilitating the tax.

The tourism tax is a public contribution that the guest of a resort or region must pay to help finance the expenses for improving the conditions of their stay (see Pierre-Olivier Zingg’s dissertation, *La taxe de séjour et la taxe de tourisme*, Lausanne University, 1971). These tourism tax stamps can be found in many European nations besides Switzerland. Taxes and the corresponding revenue stamps were enacted and issued in Austria, France, Germany and Liechtenstein to name some of the countries imposing these taxes on their tourists.

In Switzerland, the taxes can be cantonal, municipal, or inter-municipal. Some of these stamps show the term “Commune de ...” and are clearly issued by a municipality; consequently, their inclusion in a collection of fiscal stamps is fully justified. Others show only the name of the resort and, therefore, their status is open to question. Still others refer to a tourism organization, tourism union, development society, etc. At first glance, one is tempted to exclude the tourism organization stamps, since they are not issued by the State. But the situation is not that simple. First of all, the stamps are based on “public law” rather than “private law.” They do not derive from a contract with the host, but depend upon the sovereignty of a “public right” community. The tourism organization which issues these stamps is only an intermediary, strongly controlled by the State. It is the State that determines the value of the tax (the opposite is illegal). Another consideration for listing these stamps is that failure to do so would exclude from the catalogues stamps whose functions are identical to revenue stamps directly issued by the State (and exclude them on the basis of criteria which are not always apparent).

Robert Hürlimann, a noted cataloger and collector of Swiss revenue stamps, changed his opinion of the tourism tax stamps as he conducted more research. In the October 1976 *American Revenuer – Journal of the American Revenue Society* (vol. 30, No. 9), he concluded that the Kurtaxe stamps of Oberaegeri were not revenues, “Therefore, the Kurtaxe stamps can not be considered revenues, having been issued by a private organization, with no governmental connection.” (p. 260)

However, as can be seen in *La taxe de séjour et la taxe de tourisme*, his logic was incomplete and faulty. Almost a decade later, he studied the tourism tax stamps of his hometown of Biel. On 23 March 1987, he wrote in private correspondence to Donn Lueck, that Biel introduced a lodging tax by plebiscite in 1948 of 10 centimes by guest and night. This was raised to 20 centimes by another plebiscite in 1953, and in 1969 this was changed to a different settlement system not using revenue stamps. Finally, in 1977 after another plebiscite, the lodging tax was transferred to municipal authorities. Thus, the Kurtaxe stamps of Biel were not issued by a private organization, but rather by a public mandate to the municipality of Biel, by a vote of the eligible voters, to establish a Tourism Board to issue such revenue stamps.

Private correspondence with owners and managers of the resorts subject to these taxes indicate that buying the stamps was compulsory and paid for in advance. When the guests completed their stays, the appropriate tax was calculated (usually based on the length of the stay and the number of guests, not the

amount of the bill), and the payment previously made to the Tourism Association was recovered over time. Sometimes, different classes of hotels and resorts had different rates for the length of time the guest stayed.

Each municipality that enacted this type of tax did so with its own rates and rules. The only way to determine if an individual stamp fits into this category is to seek out the individual laws of the particular municipality. Another example is Altdorf-Klausen. The relevant regulation can be found in the dossier State Archives R - 330-21 / 1012<sup>th</sup> (see Appendix A). It states that the tourism tax is a charge of 20 rappen per person per night in Altdorf, reduced to 10 rappen per person per night for visitors staying more than three nights (section 2). Various groups were excluded from the charge (section 3). The tax is applied to a Kurggebiet, an area designated for health and relaxation, i.e., "resorts." Therefore, all the hotels outside the designated resort area are not subject to the tax. The regulation for the "Altdorf-Klausen" Kurggebiet was ratified in 1952.

There are a few exceptions. Sometimes, the tourism tax can be paid using the Cantonal or municipal revenues stamps that were in use at the time. This is often seen on original documents. Sometimes the tax is allocated between the municipality and the Canton using a combination of municipal/Canton and tourism tax stamps, and other times it is just implied and the percentage of allocation between the public entities has already been determined.

There are many examples of stamps which, without being "touristic," are nevertheless related to a stay. They are issued by the State, affixed on a permit or similar document rather than on a hotel bill, and are related to a longer stay (for example, the "permis de séjour," in Geneva or the longer stay "taxe de séjour" in Lausanne. These revenue stamps are listed under "Cantons" or "municipalities" in the *Gainon* revenue catalogues (see Acknowledgements). It is sometimes difficult to distinguish them from the "shorter" stay tourism stamps.

Finally, there are stamps pertaining to a tax on hotel suppliers, rather than visitors (for instance some "publicity stamps"). Revenues from the use of these stamps may have been used to promote a particular region (for example, by advertising). Interestingly, some of the stamps accomplish the dual purpose of acknowledging the receipt of taxes paid and advertising the beauty of the area with mountains and lakes, or the local sports, such as skiing or golf. However, the exact purpose of some of the other stamps listed is still unclear.

In summary, the following are listed under "tourism stamps:"

- A) The stamps used for the control of the tourism tax and similar taxes.
- B) Advertising stamps.
- C) The stamps related to tourism, but as yet the exact purpose is undetermined (however, for most of these stamps, it is also the tourist tax).

Stamps in categories B) and C) are marked in the Index with an asterisk (\* - see index). It is possible that some of these stamps represent a purely private fee. Further research on each case is still needed.

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October 2016

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## A Note on Canton Names

The Swiss government adopted a new official naming practice in 2001. When a geographical entity has more than one official language, its name is to be written in all languages, separated by slashes (/), ordered according to the magnitude of the area where each language is spoken, in descending order. For example, in Canton Bern the greatest area speaks German, but there are some French-speaking areas. The canton name is Bern in German and Berne in French. Therefore, it is written "Bern/Berne".

I have tried to follow that convention starting with revision 2.0 of this catalog. I am only using French and German names (an exception would be Ticino, where the dominate language is Italian and both the German and French names are Tessin. However, there are no known tourism tax stamps from this Canton). No other Italian or Romansh naming is used. Please direct any corrections to the author.

## Aargau / Argovie

### Baden

Taxe de Séjour  
u. 1960  
Design represents the  
Stadtturm (City  
tower) in Baden<sup>1</sup>



1	0.20	Blue, N=5.5, perf. 11	6.-
2	0.30	Lilac rose, N=4.5, perf. 11	4.-
3	0.40	Green, N=5.5, perf. 11.25	4.-
4	0.60	Orange, N=4.5, perf 11	6.-
5	1.-	Red brown, N=6, perf. 11-11.25	5.-

<sup>1</sup>Previous versions of this catalog tentatively placed these listings under Baden because of the design element. Recently discovered original documents have confirmed these were correctly listed.

## Appenzell Ausserrhoden / Appenzell Rhodes-Extérieures

### Teufen

Verkehrsverein  
Kurtaxe  
Perf. 11.5



1	0.10	Brown	6.-
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### Urnäsch

Kurtaxe  
Perf. 11  
u. 1973



1	0.50	Black s. yellow	6.-
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## Appenzell Innerrhoden / Appenzell Rhodes-Intérieures

### Appenzell I. Rh.

Kur-u. Verkehrsverein  
Perf. 11.25  
u. 1956



1	0.30	Red	6.-
2	0.40	Orange	6.-
3	2.-	Brown	6.-
4	5.-	Blue	10.-

## Basel-Stadt / Bäle-Ville

### Basel-Stadt

Gasttaxe (Guest tax)  
Perf. 10.75 - 11  
Sch. u. 1942 - 1956  
Many shades exist for  
each value.  
Colored Paper (RV)



1	0.10	Black s. green	3.-
2	0.20	Black s. blue	4.-
a	0.20	Black s. blue green	4.-
3	0.50	Black s. lilac	4.-
a	0.50	Black s. rose	4.-
4	1.-	Black s. orange	4.-
a	1.-	Black s. orange brown	4.-
5	1.-	Black s. yellow	6.-

Note: The period following either the "RP" or "FR" can be round or square, and it takes various vertical positions. The period can also be large or small, or omitted entirely.

## Bern / Berne

### Beatenberg

Kurtaxe  
Perf. 11.5



1	1.-	?	4.-
2	1.75	Blue	6.-
3	5.-	Brown	10.-

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**Bern-Stadt**

Beherbergungs-Abgabe  
(Mountain Lodge Duty)  
Colored paper (RV)  
Wide shield; thick, small  
numbers; thick "Cts." or  
"Fr."  
u. 1944



A: Perf. 10.75 - 11  
B: Perf. 11.25 - 11.5

			A	B
1	0.10	Brown red s. green	3.-	3.-
a	0.10	Brown red s. blue green	4.-	4.-
2	0.10	Brown red s. buff		10.-
3	0.20	Black s. rose	4.-	4.-
4	0.20	Red s. rose	5.-	
5	0.50	Red s. yellow	5.-	
6	1.-	Red s. blue	6.-	

The 0.40 in previous listings was deleted since it was likely an identification error of #13 or #14.

Beherbergungs-Abgabe  
Colored paper (RV)  
Wide shield; thin numbers;  
taller thin "Cts"  
Perf 11.5  
u. 1959



7	0.10	Brown red s. green		8.-
8	0.20	Red s. rose		6.-
9	0.50	Red s. yellow		8.-

Beherbergungs-Abgabe  
Colored paper (RV)  
Narrow shield; small, thin  
"Cts" or "Fr."; Taller  
"Stadt Bern"; rope border  
Perf 11.5  
u. 1961



10	0.10	Brown s. green		
11	0.20	Red s. rose	4.-	
12	0.20	Red s. orange	8.-	
13	0.40	Brown red s. pale green	6.-	
14	0.40	Red orange s. pale green	8.-	
15	0.40	Brown red s. pale blue	8.-	
16	1.-	Brown red s. pale blue	6.-	

**Berner Oberland**

Verkehrswerbung  
VBO (below cts.)  
Perf. 11.5  
Se-tenant combinations  
may exist



1	0.10	Olive		8.-
2	0.10	Red		5.-
3	0.10	Light blue		5.-
4	0.20	Olive		8.-
5	0.20	Grey		5.-
6	0.50	Olive		8.-
7	0.50	Grey blue		6.-
8	0.50	Red		5.-

VBO Verkehrswerbung<sup>2</sup>  
Perf. 11 - 11.25  
With or without horizontal  
lines in the frame



9	0.10	Red, no lines		4.-
10	0.20	Black, blue lines		4.-
11	0.50	Black, orange lines		4.-

VBO Verkehrswerbung<sup>2</sup>  
Perf. 11 - 11.25



12	1.-	Black, yellow		10.-
13	5.-	Black, yellow		10.-

<sup>2</sup>Verkehrswerbung could be interpreted here as traffic advertising, such as publically displayed posters promoting tourism locales.

**Biel / Bienne**

Beherbergungs-Gebhür.  
Taxe de Séjour  
Colored paper (RV)  
u. 1948-1969



A: Perf. 11.25 - 11.5  
B: Perf. 13

			A	B
1	0.10	Red s. yellow	3.-	
2	0.20	Blue s. light blue	3.-	8.-
3	0.50	Red s. green	6.-	

Variety: A white dot in the 0 of the 10.



**Emmental**

Emmentaler Verband  
Kurahäuser  
Kurtaxe  
Perf. 11.5  
u. 1931



1 1.- Green 6.-

**Grindelwald**

Kur-&Verkehrs Verein  
Kur-taxe  
Perf. 11.25



1 0.20 Black s. carmine 8.-  
2 0.60 Black s. green 8.-

**Guggisberg**

Kurtaxe  
Perf. 11.5



1 0.50 ? 6.-  
2 1.- Brown 6.-

**Gunten**

Verkehrsverein  
Kur Taxe  
Perf. 11.5



1 0.50 Black? 8.-  
2 0.80 Black, rose 8.-  
3 1.- Black (Imperforate proof) 10.-

**Hilterfingen**

Verkehrsverein  
Kur Taxe  
Perf. 11.5



1 1.- Black, yellow 8.-

**Iseltwald**

Verkehrsverein  
Kur-Taxe  
Perf. 11



1 0.10 Blue 8.-  
2 0.50 Blue<sup>3</sup> 8.-  
3 0.50 Violet<sup>3</sup> 12.-

<sup>3</sup>Older versions of this catalog show a black and white copy of #2. The "50 Cts" of #2 does not have a frame around the value, whereas #3 has a rectangular frame around the value.

**Meiringen**

Verkehrs-Verein  
Kurtaxe  
Perf. 11.5



1 0.10 Grey 6.-

**Merligen**

Verkehrsverein  
Kur Taxe  
Perf. 11.5 ?



1 0.50 Black, brown, yellow 8.-

**Mürren**

Kurverein  
Kurtaxe  
Perf. 11.5 x 11.75



1 2 X 1.- Dark green s. yellowish 8.-

**Saint-Imier**

Taxe de Séjour  
Perf. 11.5



1 1.- Red 8.-

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**Wengen**

Berner Oberland  
Kurtaxe  
Luftkurort I. Ranges  
(Health resort)  
Perf. 11.5



1	1.-	Blue	8.-
2	2.-	Red	10.-

**Zweisimmen**

Verkehrstaxe  
Perf. 11.5



1	0.20	Black	8.-
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Verkehrstaxe  
Perf. 11.5 ?  
RV ?  
u. 1957



2	0.20	Black s. yellow	8.-
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Kurtaxe  
Perf. 11.5 ?  
RV (?)  
u. 1957



3	0.30	Black s. blue	8.-
4	1.-	Black s. rose	8.-

**Fribourg / Freiburg**

**Fribourg**

Tax allocated between  
the Municipality of  
Fribourg and its  
Canton  
Taxe de Séjour  
Perf. 11.5



1	0.10	Blue	8.-
2	0.20	Green	4.-
3	0.50	Rose	5.-

**Glarus / Glaris**

**Glarus**

Verkehrsverein  
Kurtaxe  
Perf. 11.25



1	0.20	Black, green	6.-
2	0.30	Black, red	6.-
3	1.50	Black, ?	

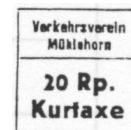
**Mühlehorn**

Verkehrsverein  
Kurtaxe  
Colored paper (RV)  
Roulette perforations



1	0.10	Black s. rose	8.-
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Verkehrsverein  
Kurtaxe  
Roulette perforations



2	0.10	Black s. rose	5.-
3	0.20	Black s. yellow	5.-
4	0.50	Black s. blue	5.-

**Grabünden / Grisons**

**Andeer**

V.V.  
Kurtaxe  
Perf. 11.5  
Sch. 1948



1	0.10	Black	5.-
2	0.20	Black	5.-
3	1.-	Black	6.-

**Davos**

Verkehrsverein  
Colored paper (RV)  
Roulette perforations



1	0.10	Black s. yellow	5.-
2	0.20	Black s. blue	5.-
3	0.50	Black s. carmine	10.-



9	0.05	Black, blue	3.-
10	0.10	Black, red	6.-
11	0.15	Black, orange	6.-
12	0.35	Black, grey	3.-
13	0.50	Black, yellow green	3.-
14	0.70	Black, brown	3.-
a	0.70	,with white dot ("7.0")	6.-
15	1.-	Black, lilac	4.-
16	2.-	Black, green	5.-
17	5.-	Black, yellow	10.-

**Grabünden / Grisons**

Series 1 (u. 1936 - 1938)

- One line surrounds shield
- Upper right field of shield is correct<sup>2</sup>
- Condensed numeral field
- Lower right whorl has no dot in the oval



The 0.20 value has been deleted. It does not exist.



Type x



Type y



Type z

Silverman: A block of 18 perf. 11.5 stamps contains 10 wide 5's (x), 7 narrow 5's (y), and one cutoff 5 (z). These varieties of #1 exist on the same sheet in se-tenant pairs.

A: Perf. 11, B: perf. 11.5

			A	B
1	0.05	Black, blue, type x	3.-	2.-
a	0.05	Black, blue, type y	2.-	2.-
b	0.05	Black, blue, type z		6.-
2	0.10	Black, red	2.-	2.-
a	0.10	,Bisect used on piece		10.-
3	0.15	Black, orange	4.-	4.-
a	0.15	,Horiz pair imperf. vertically		20.-
4	0.20	Black, violet	4.-	4.-
5	0.35	Black, grey		5.-
6	0.50	Black, green	4.-	4.-
7	0.70	Black, brown	4.-	3.-
8	1.-	Black, lilac	4.-	4.-

Series 3 (u. 1944 - 1954)

- Two lines surround shield
- Upper right field of shield has been corrected<sup>4</sup>
- Spread numeral field
- Lower right whorl looks like a snail's head



A: Perf 10.75, thick paper  
B: Perf. 10.75, thin paper  
C: Perf. 11.5

			A	B	C
18	0.10	Black, red	2.-	3.-	4.-
19	0.20	Black, yellow green	2.-	2.-	4.-
20	0.30	Black, grey	5.-	3.-	4.-
21	0.60	Black, blue	5.-	5.-	3.-
22	0.90	Black, yellow		6.-	3.-
a	0.90	,with white dot ("9.0")			10.-
23	1.-	Black, lilac s. grey yellow	2.-		
a	1.-	Black, lilac s. blue	3.-	4.-	3.-
24	2.-	Black, green s. grey	2.-	4.-	4.-
25	3.-	Black, orange s. yellow			6.-
26	5.-	Black, brown s. yellow			5.-
27	10.-	Black, grey s. blue			6.-
28	20.-	Black, red-brown s. green			10.-

Series 2 (u. 1944)

- Two lines surround shield
- Upper right field of shield is incorrect<sup>2</sup>
- Condensed numeral field
- Lower right whorl has a dot in the oval

<sup>4</sup>Shortly after issuance of the second series, it was realized that the upper right quarter of the shield representing one of the original triumvirate forming the Canton had its colors backwards. Colors in heraldry are represented in black and white by hatching. The dotted areas represent gold; the horizontal lines represent blue. In the second series, the

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blue and gold were reversed. These stamps were quickly superseded by those of the third series.

Series 4 u. (1956 – 1970s)  
Perf 10.75



29	0.10	Red	3.-
30	0.20	Green, white paper	3.-
a	0.20	Green, yellowish paper	4.-
31	0.30	Grey	4.-
32	0.60	Blue	3.-
33	1.-	Lilac, grey paper	3.-
34	2.-	Dark green, grey paper	5.-
35	3.-	Orange, yellow paper	4.-
36	5.-	Brown, yellow paper	5.-
37	10.-	Brown, blue paper	8.-
38	20.-	Brown, green paper	10.-

### Maloja

Kurverein  
Kurtaxe  
Perf. 11.5



1	0.40	Yellow	6.-
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### Poschiavo

(Pro Poschiavo)  
Tassa di Pernottamento  
(overnight fee)  
Perf. 11.25



1	0.20	Lilac red	4.-
2	0.60	Yellow	5.-
3	1.-	Blue	5.-

### St. Moritz

Supporter & Sportmarke  
Colored paper (RV)  
Perf. 10.75



1	0.10	Blue s. yellow	5.-
2	0.20	Blue s. yellow	5.-
3	0.50	Blue s. yellow	5.-
4	1.-	Blue s. yellow	5.-

### Splügen

Verkehrsverein  
Taxe  
Colored paper (RV) ?  
Perf. ?



1	0.40	Black s. grey green	8.-
2	1.-	Black s. grey green	8.-

## Luzern / Lucerne

### Weggis

Kurverein  
Propaganda / Beitrag  
Colored paper (RV)  
Perf 11



1	1.-	Red s. yellow <sup>5</sup>	4.-
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<sup>5</sup>Previous versions of this catalogue show a much thicker "1" and thicker lettering in the black and white photocopy. A comparison of the two stamps is needed to determine if that is indeed the case, or more likely, an artifact of the copy process.

## Neuchâtel / Neuenburg

### Neuchâtel, Ville de

Taxe de Nuitée  
(Night Tax)  
Colored paper (RV)  
Imperforate



1	0.20	Black s. yellow	12.-
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## Obwalden / Unterwalden-le-Haut

### Flüeli-Ranft

Verkehrsverein  
Kurtaxe  
Perf. 11.5



1	0.20	Bistre	4.-
2	1.-	Green	5.-
3	5.-	Lilac	6.-

**Giswil**

Verkehrsverein  
Kurtaxe  
Perf. 11.5



1	0.20	Red	5.-
2	1.-	Yellow green	10.-

**Rorschach**

Gasttaxe  
Colored paper (RV)  
Perf. 11



1	0.10	Black s. blue	8.-
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**Sachseln**

Verkehrsverein  
Kurtaxe  
Perf. 11.5



1	0.10	Orange red	5.-
2	1.-	Green	10.-

**St. Gallen**

Gasttaxe  
Colored paper (RV)  
Perf. 11

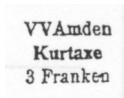


1	0.10	Black s. green	4.-
2	0.15	Black s. yellow	4.-
3	0.20	Black s. blue	3.-
a	0.20	Black s. light blue	3.-
4	0.30	Black s. red orange	4.-
5	0.50	Black s. mauve	4.-

**Sankt Gallen / Saint-Gall**

**Amden**

VV  
Kurtaxe, u. 1965  
Perf. 11.25



1	3.-	Black s. yellow	4.-
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**Sargans**

Gasttaxe  
Colored paper (RV)  
Perf. 11.5



1	0.20	Black s. yellow	4.-
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**Grabs**

V.V.  
u. 1952  
Perf. 11.25 – 11.5



1	0.20	Blue	5.-
2	0.50	Violet ?	6.-
3	1.-	Carmin	6.-

**Wallenstadt**

Kurtaxe  
Colored paper (RV) ?  
Perf. ?



1	0.20	Black s. yellow (?)	8.-
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**Schaffhausen / Schaffhouse**

**Nesslau et Neu-St. Johann**

Verkehrsverein  
Verkehrstaxe  
Colored paper (RV)  
Perf. 11.5



1	0.20	Black s. green	5.-
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**Neuhausen am Rheinfel**

Verkehrsverein  
Perf. ?



1	0.20	Black s. grey	10.-
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**Schaffhausen**

V.V.  
u. 1961  
Colored paper (RV)



1	0.10	Black s. green, perf. 10.75	5.-
2	0.10	Black s. yellow, perf. 10.75	5.-
3	0.20	Black s. yellow, perf. 11.5	4.-

**Stein am Rhein**

Gasttaxe  
Perf. 11 – 11.25



1	0.30	Blue	5.-
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**Schwyz**

**Einsiedeln**

Perf. 11.25  
Mit Glück Auf Wiedersehen in  
(With luck we'll see each  
other again in)  
Colored paper (RV)  
u. 1939



1	0.10	Black s. lilac-red	15.-
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Beherbungs Abgabe  
Colored paper (RV)  
Perf. 11.5



2	0.10	Black s. lilac-red	6.-
a	0.10	Black s. dark lilac-red	8.-
3	0.50	Black s. green	8.-
4	1.-	Black s. [ ? ]	10.-

**Morschach**

Perf. ?  
Kurtaxe  
u. 1931



1	1.-	Black	10.-
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**Solothurn / Soleure**

**Olten**

Beherbungs Abgabe  
Small design field  
Perf. 11.25  
u. 1966



1	0.20	Blue, black	4.-
2	1.-	Green, black	6.-
3	2.-	Red, black	6.-

Beherbungs Abgabe  
Large design field  
Roulette perforations



4	0.20	Blue, black	4.-
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**Thurgau / Thurgovie**

**Kesswil**

Kurtaxe  
Roulette perforations  
RV?



1	0.50	Red s. grey <sup>6</sup>	5.-
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<sup>6</sup>Backslashes in heraldry represent green. Vertical lines represent red. Kesswil's coat of arms is a red lion in a white field standing on a green escutcheon. Depicted here is a white lion in a red field standing on a green escutcheon. The other possibility is Hauenstein-Iffenthal (Solothurn). Its coat of arms is a yellow lion in a red field standing on a green escutcheon. This seems less likely as Hauenstein-Iffenthal has a very small population and the economy is primarily agriculture.

**Kreuzlingen**

VVK u. Umg.  
Beherbungs Abgabe -  
(Allocated Tax)?  
Perf. H 11.25  
Interlaced background



1	0.20	Black s. dark red	6.-
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**Romanshorn**  
Verkehrsverein  
Colored paper (RV)  
Perf. 11.25



1 0,10 Violet blue s. light blue 6.-

**Thurgau**  
V.V.  
Beherbergungstaxe  
Control numbers  
Perf. H 13.25



1 0.10 Black s. green and white 4.-

**Uri**

**Altdorf – Klausen<sup>7</sup>**  
Verkehrsverein  
Verkehrstaxe  
Perf 11.5 ?



1 0.20 Black s. light yellow ? 8.-

<sup>7</sup>Klausen is a mountain pass in the Swiss Alps connecting Altdorf in Canton Uri with Linthal in Canton Glarus. It wholly resides within Canton Uri.

Verkehrsverein  
Verkehrs-taxe  
Rouletted



2 NV Blue 8.-

**Bürglen**  
Verkehrsverein  
Taxe  
Perf 11.5



1 0.20 Blue grey 6.-

**Erstfeld**  
Verkehrstaxe  
Surface-only colored paper  
Perf H 11.5  
Note: Both control  
# 000000 and # 000001  
are overprinted with  
"MUSTER" (Sample)



1 0.40 Black s. red 6.-

**Hospental**  
Verkehrsverein  
Verkehrstaxe  
Colored paper (RV)  
Perf. 11.5



1 0.20 Black s. yellow brown 5.-  
2 0.30 Black s. yellow orange 5.-

**Valais / Wallis**

**Champex**  
Société pour le  
développement de  
  
Perf 10.75



1 1.- Brown 6.-

**Montana-Vermala**  
Société de  
développement  
Kurtaxe  
Perf ?  
Large design field  
u. 1922



1 1.- Grey blue 15.-  
# 1 with printed red 2 surcharge (see above)  
2 2.- s. 1.- Grey blue 15.-

The Tourism Tax Stamps of Switzerland

Société de  
développement  
Kurtaxe  
Perf 11.25  
u. 1927 - 1929



3	1.-	Blue	8.-
4	2.-	Green	8.-
a	2.-	Green s. yellow pap.	8.-
# 3 with printed red 1.05 surcharge			
5	1.05 s 1.-	Blue s. yellowish pap.	15.-

Sté de dévelop.  
Perf 11.5  
Kurtaxe  
u. 1932



6	0.30	Lilac	5.-
a	0.30	Violet	5.-
7	2.-	Green	6.-
8	2.10	Green	6.-
# 6a with black "15" overprint			
9	0.30	Violet, black	8.-

Société de  
développement  
Kurtaxe  
Perf 11.5



10	0.30	Red brown	15.-
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Valais

U.V.T. / W.W.V.  
Laws of 14.9.1934, 6.7.1937, 16.1.1947  
Perf. 10.75 – 11  
u. 1940 - 1947



(a) (b) (c) (d)



Type I



Type II

For Type II (a), the sky has more shading than for the type I. There are also minor sky shading differences in all (b) types. Many shades exist for all "ct" values.

1	0.05	Green, type I	(a)	4.-
a	0.05	Green, type II	(a)	4.-
2	0.05	Burgundy, type II	(a)	4.-
3	0.10	Blue, type I	(a)	2.-
a	0.10	Blue, type II	(a)	1.-
4	0.20	Burgundy	(c)	2.-
a	0.20	Brown violet	(c)	2.-
5	0.25	Red violet	(b)	7.-
6	0.50	Blue	(c)	7.-
7	0.50	Orange brown	(c)	3.-
8	1.-	Red violet	(d)	3.-
9	2.-	Blue green	(b)	8.-
10	5.-	Violet	(d)	10.-

Note: # 3 has a slightly larger frame size.

u. 1940 - 1947



11	1.-	Red violet, perf 11.5	4.-
a	1.-	Red violet, perf 11.5 x 11	3.-
12	1.-	Violet, perf 11.5	3.-
13	5.-	Violet, perf. 11	8.-
14	10.-	Violet, perf. 11	6.-

Provisional use of # 12 with 1.- red ink surcharge (see above).

15	1.- s. 5.-	Violet	25.-
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Perf. 11.5  
u. 1942



16	0.40	Purple	8.-
17	2.-	Blue Green	10.-

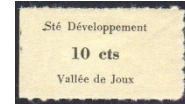


Perf. 10.75  
u. 1956



18	0.10	Grey green	5.-
19	0.15	Red brown	5.-
20	0.30	Olive	10.-
21	0.40	Violet	5.-
22	1.-	Brown violet	5.-

**Joux, Vallée de**  
Sté Développement  
Roulette perforations



1	0.10	Black s. Light yellow	15.-
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Société de  
Développement  
Colored paper (RV)  
Roulette perforations



2	0.10	Black s. grey	8.-
3	0.50	Black s. rose	10.-
4	1.-	Black s. yellow	8.-
5	2.-	Black s. brown	10.-

## Vaud / Waadt

### Aigle

Taxe de Séjour  
Colored paper (RV)  
Perf 11.5



1	0.05	Black s. yellow	6.-
2	0.10	Black s. blue	6.-
3	0.20	Black s. orange	6.-
4	1.50	Black s. white	6.-

### Lausanne

Société des hoteliers  
Perf. 11.25 x 11



1	0.10	Brown, black	5.-
2	0.20	Violet, black	5.-
3	0.50	Grey, black	5.-
4	1.-	Brownish red, black	5.-

### Château d'Œx

Kurtaxe  
Perf. 11.5



1	0.20	Green	6.-
2	1.-	Violet brown	6.-
3	2.-	Red brown	6.-
4	2.-	Brown	6.-

### Leysin

Propagande  
Perf. ?  
Documented by  
Schaufelberger, not  
seen since.

No picture  
available

1	0.25	?	
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Kurtaxe  
Colored paper (RV)  
Perf. 11.5



4	0.10	Red orange s. yellow, "ct."	4.-
5	0.20	Red orange s. yellow, "ct."	4.-
6	0.20	Red s. yellow, "Ct."	4.-
7	0.30	Red orange s. yellow, "ct."	4.-
8	0.50	Red s. yellow, "Ct."	4.-
9	1.-	Red s. blue. "Fr."	5.-
10	2.-	Red s. blue, "Fr."	6.-
a		Red s. blue green, "Fr."	6.-
11	2.-	Red s. blue, "fr."	6.-
12	4.-	Red s. blue green, "Fr."	7.-
13	5.-	Red s. blue. "Fr."	7.-

Kurtaxe  
u. 1927



2	0.30	Red, perf. 11.5	3.-
a	0.30	Brownish red, perf. 11.5	3.-
4	0.50	Green, perf. 11.25	3.-
5	1.-	Blue, perf. 11.25	4.-

Other combinations may exist.

The Tourism Tax Stamps of Switzerland

**Montreux**

Propagande  
Perf. 11.75  
Surcharge on Switzerland  
postage stamp of 1934  
(Zumstein 196)



1 0.01 + (0.10) Black, Bright violet 50.-

Taxe journalière (daily  
fee)  
Perf. 11.25



2 0.50 Blue 12.-

Taxe de séjour  
Perf. 10  
u. 1943 - 1947



3	0.10	Blue	5.-
4	0.15	Brown	5.-
5	0.20	Yellow	5.-
6	0.30	Green	5.-
a	0.30	Light green	5.-
7	0.40	Orange	5.-
8	0.50	Brown	5.-
9	1.-	Red	5.-
a	1.-	Red orange	5.-
10	2.-	Mauve	5.-
a	2.-	Violet	5.-
11	5.-	Violet blue	15.-

Société des hoteliers  
Perf. 11.5  
Value in red



12	0.05	Brown	4.-
13	0.10	Dark brown	4.-
14	0.25	Green	4.-
15	1.-	Violet; perf. 11	5.-

Timbre de Publicité  
Perf. ?



16	0.10	Grey	10.-
17	0.20	Orange	10.-
18	0.50	Red	10.-

**Nyon**

Taxe de Séjour  
u. 1947  
Colored paper (RV)  
Perf. 11.5



1	0.20	Black s. rose	12.-
2	1.-	Black s. yellow	12.-

**Pont, Le**

Sté développement &  
sports  
Taxe de Séjour  
Perf. 11.5



1	1.-	Green grey	25.-
2	1.25	Green grey	25.-

**St. Cergue**

Taxe de Séjour  
Perf. 11.5



1	0.20	Green	12.-
2	1.-	Black s. blue grey (RV)	15.-

**Vevey**

Taxe de Séjour  
Communes de Vevey,  
La Tour-de-Peilz, Blonay,  
St Legier-La Chiegaz,  
Corseaux, Corsier, Chardonne



A: Roulette perforations, yellow paper, black numbers  
B: Roulette perforations, white paper, black numbers  
C: Perf.10.25, white paper, black numbers  
D: Perf.10.75, white paper, black numbers

			A	B	C	D
1	0.05	Red orange	10.-			
2	0.10	[Red]				
3	0.15	Red orange	4.-			
4	0.20	Red	6.-	6.-		4.-
5	0.25	[Red]				
6	0.50	Red	5.-			5.-
7	1.-	Blue (A), Dark blue (B), (D)	5.-	5.-		5.-
8	2.-	Dark Blue			5.-	5.-
9	5.-	Dark Blue	6.-			

Société des hoteliers  
 Perf. 11  
 Black numbers  
 1.5% tax on supplier invoices



1	0.05	[Rose carmine]	
2	0.10	[Rose carmine]	
3	0.20	[Rose carmine]	
4	0.50	[Rose carmine]	
5	1.-	[Rose carmine]	8.-
6	2.-	[Rose carmine]	
7	5.-	[Rose carmine]	

**Villars-Chesières-Arveyes**  
 Kurtaxe  
 Société de développement  
 Perf. 11  
 u. 1930



1	0.30	Brown	6.-
2	0.50	Red brown	5.-
3	0.75	Green	10.-
4	1.-	Red	5.-
5	1.-	Red brown	5.-

Taxe de Séjour  
 Perf. 11.5



6	2.10	Brown (no accent) <sup>8</sup>	12.-
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Kurtaxe  
 Perf. 11.5  
 u. 1937



7	2.10	Brown (no accent) <sup>8</sup>	10.-
8	3.50	Brownish red (with accent) <sup>8</sup>	10.-

<sup>8</sup>“CHESIÈRES” (accent over second “E”) appears as “CHESIERES” on #6 and #7.

## Zug / Zoug

**Oberaegeri**  
 Kurtaxe  
 Perf. 11  
 u. 1969



1	0.15	Vermillion	6.-
2	0.20	Green, yellow paper	4.-
3	0.40	Red Brown	6.-
a	0.40	Lt. brown, yellowish pap.	6.-
4	0.80	Red	4.-
5	1.05	Blue-Green, yellow pap.	6.-
6	1.40	Red, yellowish pap.	5.-
7	2.-	Blue, yellowish pap.	6.-
8	2.80	Red	4.-
9	5.60	Blue, white pap.	8.-

**Unterägeri**  
 Kur-+Verkehrsverein  
 Kuraxe  
 Perf. ?



1	0.30	Green	6.-
2	2.-	Orange Red	8.-

**Zug**  
 V.V.Z., u 1959-1962  
 Taxe  
 Perf. 11  
 Design 13.5 mm x 20 mm



1	0.20	Orange brown	4.-
2	1.-	Blue	6.-

V.V.Z.  
 Kurtaxe  
 Perf. 11  
 Design 20.5 mm x 30 mm



3	0.20	Orange	10.-
4	[1.-]		

## Acknowledgements

Creating a new version of existing catalog is a far easier task than creating a catalog where none has existed before. I am grateful to Denis Gainon for the hard work he did many years ago to produce the original edition of this section of the 1996 catalog: *Catalogue de Timbres Administratifs Publics de Suisse (Fiscaux et Analogues): Confédération, Cantons, Communes; Quatrième partie: Timbres de Tourisme (Gainon)*. Many individual contributors helped write the initial version by generously sharing their time to research and produce photocopies. I would like to thank those who helped me with this new edition, including Donn Lueck, Wolfgang Morscheck, Valentin Peer, Irving Silverman, Rolf Weggler, and Paul Wüthrich.

The editor would like to continue to improve this catalog. Color scans at 300 dpi or higher are needed to improve the listings for Amden, Baden, Berner Oberland VBO Verkehrswerbung #9-11, Champex, Grabs #2, Kreuzlingen, Le Pont, Leysin #1, Merligen, Montreux #1, Montreux Timbre de Publicité, Mühlehorn #2-4, Nesslau et Neu-St. Johann, Sargans, Valais #16, Vevey Société des hoteliers, Wallenstadt and Zweisimmen #2 and #3 or #4. I would also interested in hearing about any unlisted towns, values, varieties or tourism tax stamps still on original documents to help determine period of use. If you see errors in municipality assignments, I would appreciate you sharing that with everyone else. No single individual can make judgments about every document and stamp in revenue philately. Each and every one of us needs to contribute what we have learned to the rest of the readership.

Clayton Wallace  
[claytonwallace@comcast.net](mailto:claytonwallace@comcast.net)

## Abbreviations

Several abbreviations are used in this edition:

ct or cts	Centime or centimes (Swiss currency)
Fr or Frs	Franc or Francs (Swiss currency)
H	Horizontal; used with a perforation gauge, Thus, H 11.5 means the individual stamp is only perforated horizontally with a gauge of 11.5, and it is imperforate vertically.
N	Height of the numerals in millimeters (mm). See Baden.
NV	No Value. Tax stamp does not have a denomination, allowing for a variable tax.
perf	Perforation, perforated
Rp	Rappen, a monetary unit in the German-speaking cantons of Switzerland and in the country of Liechtenstein, equal to one hundredth of the Swiss Franc. Equal to the centime.
RV	Recto Verso, usually refers to paper that is colored throughout.
s	Superimposed, usually one color printed on a different color, or one value printed or handwritten over another.
Sch	G. Schaufelberger, a respected revenue researcher and cataloger active in the 1940s until 1950.
Sté	Société (French); Association or Union; often appears on Switzerland tourism tax stamps in abbreviated form.
u	Used, when the particular stamp has been recorded on an original document, the year date of that document.
UVT / WV	Appears only on tourism tax stamps of Valais/Waadt; Union Valais Tourisme (French), Waadt Verkehrsverein (German)
V	Vertical; used with a perforation gauge. Thus, V 11.5 means the individual stamp is only perforated vertically with a gauge of 11.5, and it is imperforate horizontally.
VBO	Verkehrswerbung Berner Oberland. Appears only on tourism tax stamps of Berner Oberland, a popular and attractive region south of the Swiss capital of Bern. It does not refer to a specific municipality.
VV	Verkehrsverein (German); tourism association. Often appears on tourism tax stamps in abbreviated form.

## Revisions

A list of revisions since V1.28:

- 1.29 New: Ville de Neuchâtel 0.20
- 1.30 New: Morschach 1.-
- 1.31 New: Appenzell I. Rh. 5.-
- 2.01 New: Altdorf 0.20 and NV issues, Berner Oberland 1.- and 5.-, Château d'Œx 2.- (brown), Kesswil 0.50 (tentative assignment), Merligen 0.50, Sachseln 1.-, Valais 1.- (#12 and renumbered subsequent entries), Vevey added a new column to price table for roulette perforations on white paper and added 4B (0.20) and 7B (1.-), Zweisimmen (found on 1957 document) 0.20 (black s. yellow), 0.30 and 1.-; New Dates: Urnäsch (1973), Olten (1966). Rewrote Introduction. Added "A Note on Canton Names." New Table of Contents. For PDF versions of this document, you can now click on the town or Canton name in the Table of Contents and be taken directly to the bookmarked location. Index moved to the end of the document.
- 2.02 New: Andeer 0.20, Unterägeri 0.30 and 2.-; Emmental 1.- color scan added; typographical and grammatical corrections. Added Appendix A: Altdorf-Klausen Resort Area Regulation.
- 2.03 New: Gunten 1.- imperforate proof; New Dates: Emmental (1931), updated the Acknowledgements.



## Appendix A: Altdorf-Klausen Resort Area Regulation

Einwohnergemeinde  
Altdorf

### Verkehrstaxen-Reglement

Die Gemeindeversammlung Altdorf erläßt in Anwendung von Art. 75, Abs. 1, und Art. 76, lit. b, der Kantonsverfassung folgendes allgemeinverbindliches Verkehrstaxen-Reglement:

#### § 1

Zum Zwecke der Förderung des Fremdenverkehrs in Altdorf sowie zur Verschönerung des Ortes und der Umgebung wird von jedem hier anwesenden Gast eine Verkehrstaxe erhoben.

#### § 2

Die Verkehrstaxe wird im ganzen Gemeindegebiet eingezogen. Sie beträgt pro Logiernacht und Person 20 Rappen.

Die halbe Verkehrstaxe bezahlen Gäste, die mehr als 3 Tage in Altdorf bleiben.

#### § 3

Von der Bezahlung der Verkehrstaxe sind befreit:

- a) Kinder bis zum 16. und Jugendliche in Schulen bis zum 20. Altersjahre;
- b) Offiziere, Unteroffiziere und Soldaten während der Dauer ihrer militärischen Uebungen;
- c) Personen, welche zum Zwecke der Arbeitsleistung in Altdorf weilen (Geschäftsreisende ausgenommen).

In besonderen Fällen entscheidet die Verkehrstaxen-Kommission.

#### § 4

Zur Durchführung dieses Reglementes wird eine paritätische Kommission von 5 Mitgliedern bestellt, von denen 2 dem Gemeinderat, 2 dem Vorstand des Verkehrsvereins Altdorf-Klausen und 1 der Wirtschaft angehören sollen.

Diese Kommission bestimmt die Art und Weise des Einzuges der Verkehrstaxe und der Kontrolle, beschließt über die Verwendung der zur Verfügung stehenden Mittel und hat dem Gemeinderat auf Ende eines jeden Jahres Bericht zu erstatten und Rechnung abzulegen.

§ 5

Hotelier, Gasthausbesitzer, Pensionsinhaber und Vermieter von Ferienwohnungen sind verpflichtet, die Verkehrstaxen gemäß § 2 einzuziehen und nach der jeweils geltenden Regelung der Verkehrstaxen-Kommission abzuliefern. Sie haben über den Eingang genau Buch zu führen.

§ 6

Beschwerden über die Anwendung des Verkehrstaxen-Reglementes bzw. gegen Verfügungen der Verkehrstaxen-Kommission sind an den Gemeinderat zu richten. Dessen Beschlüsse können an den Regierungsrat weitergezogen werden.

§ 7

Zu widerhandlungen gegen vorstehende Bestimmungen können vom Gemeinderat auf Antrag der Verkehrstaxen-Kommission mit Buße bis Fr. 50.— geahndet werden.

§ 8

Dieses Reglement tritt nach Annahme durch die Gemeindeversammlung und nach erfolgter Genehmigung durch den Regierungsrat sofort in Kraft.

Also angenommen und beschlossen

A l t d o r f , den 24. Februar 1952.

Namens der Gemeindeversammlung,  
Der Gemeindepäsident:  
Ed. Zraggen.

Der Gemeindevorsteher:  
Dr. Josef Huber.

Dem vorstehenden Reglement wurde mit Beschluß vom **9. April 1952** die regierungsrätliche Genehmigung erteilt.

Standeskanzlei Uri,  
Der Kanzleidirektor:  
sig.: Arnold.



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Canton Fribourg / Freiburg.....	10	Montana-Ver mala (Société de développement). 15, 16	
Canton Glarus / Glaris.....	10	Montreux.....	18
Canton Grabünden / Grisons.....	10	Montreux (#1) *.....	18
Canton Luzern / Lucerne.....	12	Montreux (Société des hoteliers) *.....	18
Canton Neuchâtel / Neuenburg.....	12	Morschach.....	14
Canton Obwalden / Unterwalden-le-Haut.....	12	Mühlehorn.....	10
Canton Sankt Gallen / St-Gall.....	13	Mürren.....	9
Canton Schaffhausen / Schaffhouse.....	13	Nesslau et Neu-St. Johann.....	13
Canton Schwyz.....	14	Neuchâtel, Ville de.....	12
Canton Solothurn / Soleure.....	14	Neuhausen am Rheinfel.....	13
Canton Thurgau / Thurgovie.....	14	Nyon.....	18
Canton Uri.....	15	Oberaegeri.....	19
Canton Valais / Wallis.....	15	Olten.....	14
Canton Vaud / Waadt.....	17	Pont, Le.....	18
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Château d'CEX.....	17	Romanshorn *.....	15
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Teufen	7	Villers-Chesières-Arveyes	19
Thurgau	15	Wallenstadt	13
Unterägeri	19	Weggis *	12
Urnäsch	7	Wengen	10
Valais	16	Zug	19
Vallée de Joux *	17	Zweisimmen	10
Vevey	18		