

**Adhesion Agreement to the Agreement on the voluntary collection and
remittance of Tourist Taxes**

Adhesion Agreement
(the "**Adhesion Agreement**")

between

The Municipality of Penthaz, rue du Vieux Collège 7, 1303 Penthaz,

(the "**Municipality**")

and

Union des Communes Vaudoises,
Av. de Lavaux 35, 1009 Pully

(**"UCV"**)

referred to, collectively, as the "**Parties**" or, individually and indistinctly, as a "**Party**"

relating to

**the Agreement on the voluntary collection and remittance of municipal Tourist Taxes
in the Canton de Vaud**

(The "**Agreement on the voluntary collection and remittance of Tourist Taxes**")

dated 1st March 2023

concluded with

Airbnb Ireland UC,
The Watermarque Building, South Lotts Road, Ringsend, Dublin 4, Ireland,

(**"Airbnb"**)

Preamble

1. Article 3bis let. a of the "*Loi 650.11 sur les impôts communaux (LCom)*" of the Canton of Vaud authorizes the municipalities to levy a municipal tourist tax. The municipalities levy the municipal tourist tax for overnight stays on lodging that is offered in return for compensation in any form whatsoever ("**Tourist Tax**"). The Tourist Tax must generally be collected by any entity or person who offers lodging in the relevant municipality of the Canton of Vaud in return for payment. Currently, flats, rooms and homes are often posted on internet platforms by persons or third parties that wish to offer these accommodations for rent ("**Hosts**").
2. Airbnb provides an Internet platform through which Hosts desiring to rent out accommodations and third parties desiring to book accommodations have the opportunity to connect with each other, communicate and complete a booking transaction. Airbnb is not a party to the agreement between the Host and guest.
3. Airbnb is willing to cooperate in the collection and remittal of the Tourist Tax on behalf of certain Hosts. UCV and Airbnb looked for a pragmatic method of collecting and remitting Tourist Tax on behalf of Hosts. In that context it was considered desirable that, in the interest of the effective implementation of the Tourist Tax as specified in the LCom and, in each case, the applicable municipal regulation, Airbnb will collect the relevant Tourist Tax and remit the collected Tourist Tax to the UCV who will be entitled by the municipality under a separate agreement to receive the Tourist Tax on their behalf and for their account.
4. To such end, Airbnb and the UCV, the latter representing and acting on behalf of interested municipalities, have signed an Agreement on the voluntary collection and remittance of Tourist Taxes, a copy of which is attached to this Adhesion Agreement.
5. Now, the Municipality wish to conclude the Agreement on the voluntary collection and remittance of Tourist Taxes.

Therefore, the Parties agree as follows:

Article 1 – Adhesion

1. Subject to (where applicable) the condition precedent of the approval by the legislative of the Municipality ("Conseil communal") of the revision of the municipal regulation relating to the tourist tax (the "Applicable Law") and its coming into force (the "Condition"), the Municipality approves and accepts the terms of the Agreement on the voluntary collection and remittance of Tourist Taxes attached as Schedule 1 and declares to adhere to it.
2. In particular, subject to (where applicable) the satisfaction of the Condition, the Municipality declares itself fully bound by the Agreement on the voluntary collection and remittance of Tourist Taxes and the obligations derived from it.

Article 2 – Powers of Representation

3. The Municipality hereby grants to the UCV the mandate to represent it with respect to Airbnb and to act in its name and on its behalf in execution of the duties and mandates entrusted to the UCV by the Agreement on the voluntary collection and remittance of Tourist Taxes attached as Schedule 1, and in particular to collect and receive in the name of the Municipality and on its behalf the Tourist Taxes collected and remitted by Airbnb, and grants to the UCV all the powers necessary to do so.

Article 3 – Withdrawal and Termination of the Agreement on the voluntary collection and remittance of Tourist Taxes

1. This Adhesion Agreement takes effect on the date of its signature and of the satisfaction of the Condition (where applicable).
2. The Municipality may withdraw from participating in the Agreement on the voluntary collection and remittance of Tourist Taxes, and terminate it, as well as the present Adhesion Agreement, by providing to the UCV, which shall forward it to Airbnb, a 3-month prior written notice with effect for the end of the semester (30 June and 31 December of each year) as provided in clause 24 of the Agreement on the voluntary collection and remittance of Tourist Taxes.

Article 4 – Governing Law and Jurisdiction

1. This Adhesion Agreement is governed by Swiss law (excluding conflict of laws rules). Any disputes arising out of or in connection with this Adhesion Agreement shall be subject to the exclusive jurisdiction of the courts in Lausanne, Switzerland.
2. With respect to the Agreement on the voluntary collection and remittance of Tourist Taxes, reference is made to its paragraph 27.

[Signatures on next pages]

The Municipality of Penthaz

Penthaz, 30. September 2024

Signature

Jean-François Pollien, Syndic



Penthaz, 30. September 2024

Signature

Marielle Goy Bommottet, Greffe

Union des Communes VaudoisesPully, _____Pully, _____Signature

Chantal Weidmann Yenny, Présidente

Signature

Eloi Fellay, Directeur