



Municipal Accommodation Tax Notice

The City of Brockville has passed a by-law to impose a tax of mandatory 4 per cent with respect to transient accommodation. This tax has been imposed pursuant to Ontario Regulation 435/17. ***This tax is not discretionary.***

The City has determined that all funds collected from the Municipal Accommodation Tax (MAT) will be used for tourism related activities.

The City of Brockville is obligated under Ontario Regulation 435/17 to pay at least 50 per cent of the funds received from the MAT to an eligible tourism entity for the exclusive purpose of promoting tourism. An eligible tourism entity is defined as a non-profit entity whose mandate includes the promotion of tourism in Ontario or in Brockville.

As an eligible Accommodation Provider doing business and/or facilitating business transactions within the boundaries of the City of Brockville, you will be obliged by law to collect and remit a four percent (4%) MAT on all rooms sold for overnight accommodation. Revenues generated from other services, including but not limited to such things as meeting room rentals, Food & Beverage, and room service, will be excluded from the MAT.

The MAT is applicable to all accommodations under 30 days at hotels, motels, bed and breakfast, and individual accommodators using a common platform marketplace service.

Each eligible Accommodation Provider shall include on every invoice or receipt, a separate item for the amount of tax on transient accommodation imposed on the purchase, and the item shall be identified as "Municipal Accommodation Tax".

Each Accommodation Provider shall provide the municipality with:

- A Remittance Form which shall include a certification by an officer of the Accommodation Provider certifying the amount of Accommodation Tax collected.
- The payment will be remitted monthly, due within 30 days after month's end, unless the anticipated yearly revenue is estimated to be \$65,000 or less in which case, payment shall be remitted quarterly based on the following schedule:

Period	Payment Due
January 1 - March 30	April 30
April 1 - June 30	July 30
July 1 - September 30	October 1
October 1 - December 31	January 30

Payment is accepted by cheque or electronic transfer payable to the City of Brockville, or by debit card at the Revenue Office. Payment by credit card is not accepted.

Late remittances will be charged an interest rate of 1.25% per month.

As a MAT collector, there will be some responsibilities placed upon you regarding verified annual room revenue statements to ensure the proper amount of taxes are collected and remitted.

Please contact Lesley White if you have questions.

613-342-8772 ext. 4439 or lwhite@brockville.com