

MUNICIPAL ACCOMMODATION TAX (MAT)

October 2021



What is Municipal Accommodation Tax (MAT)

A Municipal Accommodation Tax (MAT) is a fee levied on short-term and overnight accommodations.

It is paid by visitors when they book (pay for) a room with a local accommodation provider



Why MAT?

MAT is a revenue source that will see visitors help pay for the use of existing facilities, programs and/or services in South Bruce Peninsula, thus lessening the burden on our ratepayers

Secondly, MAT revenues could also provide new facilities, programs or services that will benefit visitors and residents alike!

LEGISLATION & BY-LAW


On November 23, 2017, the Province of Ontario issued the Transient Accommodation Tax Regulation 435/17, which came into force December 1, 2017 and provides the necessary provisions for municipalities across Ontario to implement a Municipal Accommodation Tax (MAT).

On March 16, 2021 South Bruce Peninsula Council passed By-Law 30-2021, approving the implementation of a four percent (4%) mandatory MAT applicable on all short-term accommodations under 30 days.

The MAT will come into effect on January 1, 2022

Applies to all accommodation sold for a continuous period of less than 30 days including:

a room or suite of rooms containing one or more beds or cots, whether in a hotel, motel, boarding, lodging, or rooming house, bed and breakfast or other establishment providing lodging



in a tent, trailer, vehicle, recreational vehicle or other structure on a campsite or in a campground, regardless of whether the tent/trailer/vehicle/recreational vehicle/structure is brought to the campsite/campground by the patron or if it is existing on the campsite or in the campground

Where does the money go?

50% of the net revenue from the MAT must be shared with an eligible not-for-profit tourism entity, and reinvested in tourism promotion.

50% of the net revenue would be used for municipal purposes, at the discretion of Council. One such purpose Council has discussed, is using the MAT to fund the proposed Community Hub project, thus greatly reducing or even eliminating property tax-based funding of the proposed project.

Formation of The Not-for-Profit Corporation.

Not-for-profit membership will include one appointee from the Town of South Bruce Peninsula Council (Mayor Jackson), one appointee from the Wiarton Chamber of Commerce (Kimberly Follis), one appointee from the Sauble Beach Chamber of Commerce (Donna Harb), and two public appointees to be determined by the Board once established

The establishment of the NFP Corp. is currently with the Town's solicitor. Its hoped to have the group formalized by years end.


MAT Collection

Duty to Collect

Every Provider shall collect the MAT from the Purchaser at the time the Accommodation is paid for.


Duty to Report

Every Provider shall file annually, an Establishment Information Report with the Town or its Agent, on or before the 31 st of January each year.



Establishment Information Report

Draft Documents – Subject to change before finalized

Municipal Accommodation Tax		
Establishment Information Report		
<small>Adopted Pursuant to By-Law 30-2021</small>		
<p><small>Important: This Accommodation Establishment Information form must be completed by Providers who operate Accommodation Establishments within the Town of South Bruce Peninsula and must be submitted to the Town before 31 January 2022. It is the responsibility of the Provider to update and submit this form to the Town within 30 days when there have been any changes to the information provided.</small></p>		
Legal Name of Provider:		
Operating Name of Establishment:		
Legal Name of Property Owner:		
STA License Number (if applicable):		
Property Location:		
Mailing Address (if different):		
Contact Name:	Contact Phone Number:	
Business Number:	Contact Email: (required)	
Internet Booking Platform(s) Used:		
	2021	2022
Total Number of Rooms:		
Average Daily Room Rate:		
Name:	Position:	
Authorized Signature:	Date:	
<p><small>The personal information on this form is requested pursuant to By-law 30-2021 and is collected under the authority of the Municipal Act, S.O. 2001, c. 25. Questions about this collection should be directed to c/o Municipal Accommodation Tax, The Corporation of the Town of South Bruce Peninsula, 315 George Street, Wiarton, Ontario, N0H 2T0. Telephone (519) 534-1400. mst@southbrucepeninsula.com)</small></p>		

MAT Collection

Duty to Remit

- On or before the last day of each month, file a MAT Remittance Report with the Town or its Agent; and
- Within 15 days after the MAT Remittance Report due date, pay to the Town, or its Agent an amount equal to the MAT required.

Alternative remittance option:

A Provider may apply in writing for quarterly filing of MAT Remittance Reports and payment of MAT charged and collected. If quarterly filing is approved and while any such approval is in good standing, the Provider shall:


- On or before January 31, April 30, July 31 and October 31, in each year, file a MAT Remittance Report with the Town or its Agent; and
- Within 15 days after the MAT Remittance Report due date, pay to the Town or its Agent an amount equal to the MAT required.

Draft Documents – Subject to change before finalized

Remittance Information Report

Municipal Accommodation Tax Remittance Report
Adopted Pursuant to By-Law #30-2021

Municipal Accommodation Tax
315 George St.
P.O. Box 310
Warton (ON) N0H 2T0
Tel: 519-534-1400



Form instructions on page two.

Accommodation Establishment Information

Legal Name of Provider	Operating Name of Establishment	Business Number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Property Location	Contact Name	
<input type="text"/>	<input type="text"/>	
Contact Email Address	Contact Phone Number	
<input type="text"/>	<input type="text"/>	

Reporting Period

Reporting Period		To	
Month Day Year		Month Day Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Municipal Accommodation Tax Calculation

Accommodation Revenue for the above reporting period (if no revenue was earned, enter "NIL" in Box A)	A	<input type="text"/>
Exemptions (Provide explanation in section below)	B	<input type="text"/>
Adjustments (Provide explanation in section below)	C	<input type="text"/>
Total Accommodation Revenue Subject to Accommodation Tax	A - B - C =	<input type="text"/>
Total Amount of Municipal Accommodation Tax Owning	D x 4% =	<input type="text"/>
Tax Remitted on Your Behalf (Provide name of agent or internet booking platform(s) in section below)	F	<input type="text"/>
Total Amount of Municipal Accommodation Tax To Be Remitted	E - F =	<input type="text"/>

Explanation of Exemptions, Adjustments, or Tax Remitted on Your Behalf

Please include reason for the exemption, adjustment, or tax remitted on your behalf and to which reporting period the items pertain to.
Attach additional sheets as required

Claimant Declaration

By affixing my signature below, I certify that the information I provided on this form and any attachments are true, complete and accurate

Signature:

Name:

Title:

Date:

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Instructions for Completing Your Municipal Accommodation Tax Return Form

Reporting Period

Providers who collect and remit the Harmonized Sales Tax (HST) to Canada Revenue Agency monthly shall remit the amount of the Municipal Accommodation Tax that is collected and becomes collectible on a monthly basis. The Provider shall remit the amount collectible for the previous month on or before the last day of every month, and shall submit the Municipal Accommodation Tax Return Form (Schedule B) to the Town or its agent at that time.

Providers who collect and remit Harmonized Sales Tax (HST) to Canada Revenue Agency quarterly, annually, or who are not registered to collect remit HST to Canada Revenue Agency, shall remit the amount of the Municipal Accommodation Tax that is collected and becomes collectible on a quarterly basis. The Provider shall remit the amount for the previous quarter on or before the last day of the month following the end of the quarter and shall submit the Municipal Accommodation Tax Return Form to the Town at that time.

Municipal Accommodation Tax Calculation

In Box "A": Enter the amount of revenue received for the reporting period (if no revenue was earned in the reporting period enter "NIL" in Box "A").

In Box "B": Enter the amount of exemptions claimed in the reporting period.

In Box "C": Enter the amount of adjustments claimed in the reporting period.

In Box "D": Deduct the amounts in Box "B" and "C" from Box "A".

In Box "E": Enter the amount obtained by multiplying the amount in Box "D" by 4%, this amount is the Municipal Accommodation Tax owing for the period.

In Box "F": Enter the amount of the Municipal Accommodation Tax which has been collected and remitted by a third-party on your behalf (e.g. Agent or internet booking platform).

In Box "G": Deduct the Municipal Accommodation Tax which has been collected and remitted by a third-party found in Box "F" from the Municipal Accommodation Tax owing in Box "E". This is the amount that must be remitted to the Town.

Exemptions or Adjustments

Please provide an explanation of the exemption (e.g. accommodation provided for a continuous period of 30 days or greater), adjustment (e.g. refunds) or tax remittances paid by a third-party on your behalf (e.g. agent or internet booking platform) claimed and to which reporting period the exemption, adjustment, or tax remittance pertains to.

Payment and Submission Information

Form and payment must be received by the Town or its agent by the last day of the month for the previous month's reporting period. Late payment charges will be charged on outstanding balances as prescribed.

In Person or by Mail
Town of South Bruce Peninsula
Attn: Municipal Accommodation Tax
Town Hall
315 George St, PO Box 310
Warton, ON N0H 2T0
Hours: 8:30-4:30

Account Number:
1.10.08.41116.0000
(for internal purposes only)

Payment Options: Cash, Debit, Cheque
Payments made by mail or in person must be accompanied by this form.

For more information, visit us at: www.southbrucepeninsula.com

MAT Revenue Collection Agency

The Town has contracted the Ontario Restaurant Hotel & Motel Association to administer the collection of MAT revenues from accommodation providers.

The Ontario Restaurant Hotel & Motel Association will be launching its program “start up” and provision of information for accommodators later in October or early November. Watch for more details on the Town’s website.

MAT Explanation Video



Available on the Town's dedicated MAT page.

For More Information

- Resources available on the Town's website.
www.southbrucepeninsula.com/en/business-and-development/municipal-accommodation-tax.aspx
- Contact
 - Ontario Restaurant Hotel & Motel Association will be providing contact info shortly and will be posted on the Town's MAT webpage.

Questions ??



Thank You !

