

November 1, 2021

RE: Municipal Accommodation Tax

To Whom It May Concern,

On Thursday November 23, 2017, the Province of Ontario issued the Transient Accommodation Regulation 435/17, which came into force December 1, 2017. The regulation 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 and applies to all accommodations sold for a continuous period of less than 30 days.

More information about this program can be found online <u>https://www.southbrucepeninsula.com/en/business-and-development/municipal-accommodation-tax.aspx</u>

Please ensure you update your accounting procedures so that MAT is collected at the time of payment.

Yours truly,

Michael Humble CPA, CGA Director of Financial Services / Treasurer Town of South Bruce Peninsula 315 George St Wiarton ON N0H 2T0