



Municipal Accommodation Tax Notice

The City of Brockville has passed a by-law to impose a tax of 4 per cent effective May 1, 2019 in respect of the purchase of transient accommodation in the Municipality of the City of Brockville under Ontario Regulation 435/17.

The City has passed a resolution that states 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 a municipality.

As an eligible transient 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 accommodation provider in the municipality that is required to collect the tax shall include on every invoice or receipt, for the purchase of transient accommodation, 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 monthly Remittance Form which shall include a certification by an officer of the Participant certifying the amount of Accommodation Tax collected.
- A cheque payable to The Corporation of the City of Brockville to the attention of **Emily MacKenzie**.

The payment shall be due within 30 days after month's end.

Late remittances will be charged an interest rate of 1.25% per month, in accordance with regular City of Brockville interest rate for late charges.

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 Emily MacKenzie if you have questions. 613-342-8772 ext. 4418 or emackenzie@brockville.com**