

INTRODUCTION

What is a Tourism Accommodation Levy?

A Tourism Accommodation Levy provides a sustainable source of funding for the marketing and promotion of the tourism sector. The Tourism Accommodation Levy is set at 3.5 % to be added on the of the purchase price of tourism accommodations in the City of Moncton.

By-law #A-1419, Tourism Accommodation Levy By-law was passed in the City of Moncton on July 15, 2019 and collection of the levy will begin on September 1, 2019.

REGISTRATION AND REPORTING

The operator of any property containing 6 or more rental rooms within the City of Moncton, and that rents for less than 31 days is required to remit under the Tourism Accommodation Levy By-law. Any applicable operator must register with the City of Moncton. An operator requires a Registration Identification Number for each individual place of business. All registrations must be submitted online.

A Tourism Accommodation Levy (TAL) Remittance Report must be submitted monthly showing the amount of levy charged or collected and the amount of levy being remitted. The reports by operators shall be made to the City by the 20th day of the month following the collection of the levy by the operator.

COLLECTION

On every invoice or receipt an operator must include a separate item for the amount of levy imposed on the purchase. The item shall be identified as a separate line. It must also be indicated that the levy is subject to HST.

REMITTANCE

Payment to the City of Moncton

Remittance of the Tourism Accommodation Levy will be reported on the TAL Remittance Report showing:

- the amount of levy imposed on the purchase
- the amount of levy being remitted

The TAL Remittance Report is due to the City by the 20th day of the month following the collection of the levy. The levy shall be remitted no later than 30 days from the date the report is due. A TAL Remittance Report must be completed and filed even if no funds have been collected during the period.

FILING A TAL REMITTANCE REPORT

All remittance reports must be filed online.