



Municipal Accommodation Tax Remittance Form

(Pursuant to By-Law No. 2025-072)

Important: A Municipal Accommodation Tax Remittance form for Hotels, Motels, Inns and resorts must be completed and received by the City by the last day of every month for the previous month's reporting period even if no tax was collected. For example: January's tax return (January 1st to January 31st) must be received by February 28th.

For VRU's and B&B a Municipal Accommodation Tax Remittance form must be completed and received by the City by the last day of month following a 3 month period reporting period even if no tax was collected. For example: January's to March's tax return (January 1st to March 31st) must be received by April 30th.

Late payment charges will be charged on outstanding balances at a rate of 1.25% on the first day of default and on each month thereafter in which the default continues. **Additional form instructions on page two. Remittance form available online at niagarafalls.ca/MAT.**

Municipal Accommodation Tax Collection

Name of Establishment

Legal Name

Property Address

Contact Name

Email Address

Contact Phone Number

Monthly Reporting Period

Reporting Period From

Reporting Period To

MM/DD/YYYY

MM/DD/YYYY

Which MAT rate should be billed?

- Any transient rooms booked and fully paid by guests before the MAT rate change on June 1, 2025, should be honored with the original MAT rate. Use the fields in the **Original MAT Rate** section.
- Any transient reservations booked and not fully paid would be transacted at the front desk at the new MAT rate. Use the **Star Rating** section.
- All groups with signed contracts with a block of rooms that were signed previous to June 1, 2025, will pay the \$2.00 rate, all others will pay the new MAT rate. Use the **Star Rating** section.

Accommodation Establishment Information – Original MAT Rate

Number of Room Nights Sold

Municipal Accommodation Tax

x \$2.00

Total Amount of Municipal Accommodation Tax

Collected

Adjustments

Total Amount of Municipal Accommodation Tax (Original)

Remitted (A)

Accommodation Tax – Room Rate by Star Rating

Star Rating	Room Rate Per Night
2 Star	\$4.00
3 Star	\$5.00
4 Star	\$6.00
5 Star	\$7.00
Unrated	\$5.00

Accommodation Establishment Information – Star Rating

Number of Room Nights Sold _____

Municipal Accommodation Tax _____ x _____

Total Amount of Municipal Accommodation Tax _____ Collected

Adjustments _____

Total Amount of Municipal Accommodation Tax (Star) _____ Remitted (B)

Total Accommodation Establishment Information

Municipal Accommodation Tax Remittance Sub-Total – Original Rate _____ (A)

Municipal Accommodation Tax Remittance Sub-Total – Star Rating _____ (B)

Municipal Accommodation Tax Total Remittance _____ (A+B)

Adjustments

Explanation of Adjustment (please include reason for adjustment and to which reporting period it pertains)

Claimant Declaration

I certify that the information on this form and any applicable documents are true and correct.

Signature

Print Name & Title

Date (MM/DD/YYYY)

Any personal information on this form is collected under the authority of By-law No. 2025-072. The personal information will be used for the administration of the MAT collection. Questions about this collection should be directed to the Finance Department, 4310 Queen Street, Niagara Falls, Ontario, L2E 6X5. Telephone 905-356-7521.

Instructions on Completing your Municipal Accommodation Tax Remittance Form

Accommodation Establishment Information

Enter the name of the establishment, property location, email address, customer name, contact name and contact phone.

Reporting Period

Enter the Period for which the return pertains to.

Municipal Accommodation Tax Calculation

1. Enter the number of rooms sold in the reporting period. If no tax was collected in the reporting period enter "NIL".
2. Multiply the number of rooms by the appropriate fee & enter the total amount of Municipal Accommodation Tax collected.
3. Deduct the amount of adjustments in the reporting period & enter the amount Municipal Accommodation Tax remitted.
4. Supporting documents, such as a Property Management System Report, must be included with your remittance.

Adjustments

Please include an explanation of the adjustment (e.g. refunds) and to which reporting period the adjustment pertains to.

Payment and Form Submission Information

Form and payment must be received by the City by the last day of every month for the previous reporting period.

In Person

City of Niagara Falls
4310 Queen Street
Finance Department
Niagara Falls, ON L2E 6X5

OR

MacBain Community Centre
7750 Montrose Road
Customer Service Centre
Niagara Falls, ON L2H 3N3

View the [Hours of Operation](#) on the City's website

Payment Options: Cash, Debit, Cheque

By Mail

City of Niagara Falls
Finance Department
4310 Queen Street
Niagara Falls, ON L2E 6X5
Attention: Municipal Accommodation Tax

Please make cheques payable to:
City of Niagara Falls

By Electronic Fund Transfer (EFT)

To get set up for EFT please email ar@niagarafalls.ca.

For payments made by EFT, the form may be submitted by email to ar@niagarafalls.ca or alternatively be mailed.

Payments made by mail or in person must include this form.