



# Municipal Accommodation Tax Remittance Form

(Pursuant to By-Law No. 2018-104)

**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 1<sup>st</sup> to January 31<sup>st</sup>) must be received by February 28<sup>th</sup>.

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 1<sup>st</sup> to March 31<sup>st</sup>) must be received by April 30<sup>th</sup>.

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/municipalaccommodationtax](http://niagarafalls.ca/municipalaccommodationtax).**

## Municipal Accommodation Tax Collection

<b>Name of Establishment</b>	<b>Legal Name</b>
_____	_____
<b>Property Address</b>	<b>Contact Name</b>
_____	_____
<b>Email Address</b>	<b>Contact Phone Number</b>
_____	_____

## Monthly Reporting Period

<b>Reporting Period From</b>	<b>Reporting Period To</b>
_____	_____
<b>MM/DD/YYYY</b>	<b>MM/DD/YYYY</b>

## Accommodation Establishment Information

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	_____	Remitted

## 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.

_____	_____	_____
<b>Signature</b>	<b>Print Name &amp; Title</b>	<b>Date (MM/DD/YYYY)</b>

Any personal information on this form is collected under the authority of By-law No. 2018-104. A By-law to Imposable Municipal Accommodation Tax (MAT) on the purchase of transient accommodation in the City of Niagara Falls. The personal information will be used for the administration of the TAT 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 \$2 flat 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  
Hours: 8:30 a.m. – 4:30 p.m., Monday to Friday

OR

MacBain Community Centre  
7750 Montrose Road Customer Service Centre  
Niagara Falls, ON  
L2H 3N3  
Hours: 8:30 a.m. – 4:30 p.m. Monday to Friday

### By Electronic Fund Transfer (EFT)

To get set up for EFT please email  
[payments@niagarafalls.ca](mailto:payments@niagarafalls.ca).

**For payments made by EFT, the form may be submitted by email to [payments@niagarafalls.ca](mailto:payments@niagarafalls.ca) or alternatively be mailed.**

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

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