

**Vaughan Accommodation & Tourism Industry:  
New DMO and MAT**

Industry Briefing – March 8, 2019

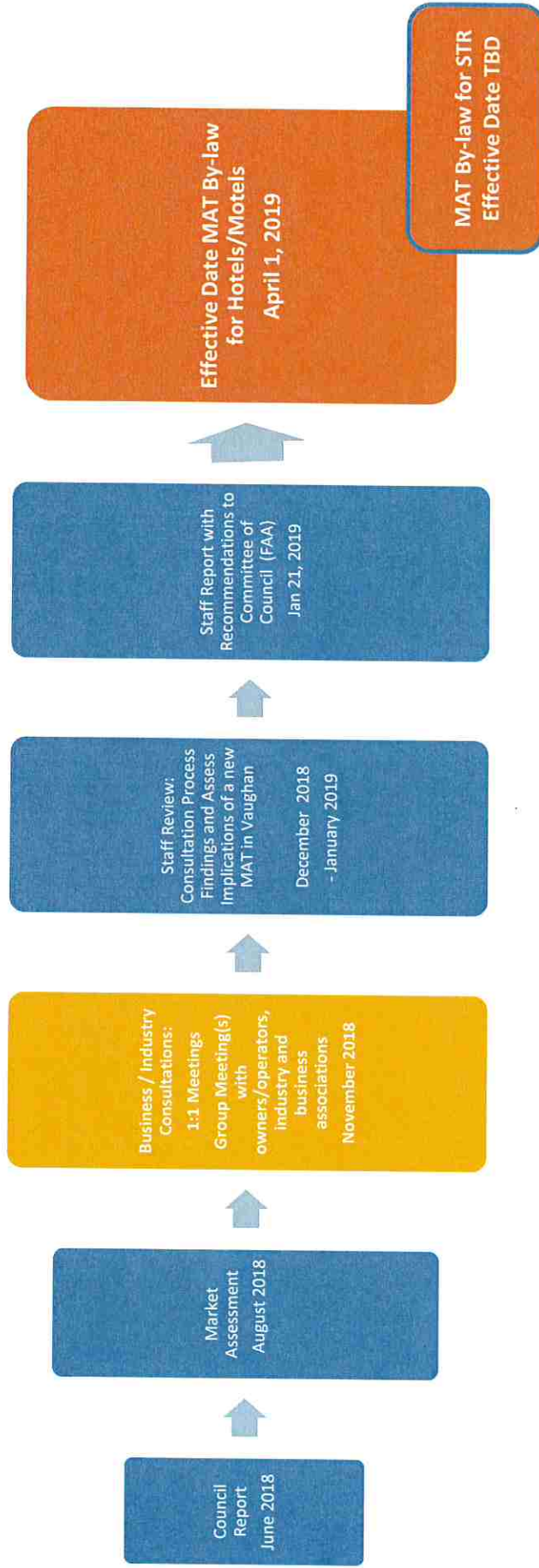
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# Agenda

- Welcome / Opening Remarks
- Update on the Municipal Accommodation Tax
  - Public Consultation Process – What We Heard
  - Municipal Approvals
  - Municipal Services Corporation – ‘Tourism Vaughan’
- Implementation Process – MAT
  - Requirements of Hotel Operators
  - Registration Process and Sample Form
  - Remittance Process and Sample Form
  - Remittance and Payment
- Municipal Services Corporation
- Update on Short-Term Rentals (STRs)
- Questions & Answers

# Timelines / Next Steps



# Update on the Municipal Accommodation Tax

## Public Consultation Process – What We Heard

- Reinvestment in promotion of overnight stays and business development to create positive impacts
- Reinvestment of City-side revenues into tourism-related infrastructure improvements
- Rate consistencies
- Equal applicability to short-term rental transient accommodations
- Benefits on city-wide basis
- Stakeholders to have a strong voice shaping the business development and marketing plans of the DMO
- Openness, transparency and accountability of the DMO

## Municipal Approvals

- Rate set at 4% consistent with all municipalities implementing MAT
- Applies to Hotels / Motels as of April 1, 2019
- Applies to STRs, at a future date

## Municipal Service Corporation – ‘*Tourism Vaughan*’ as the DMO

# Implementation Process - MAT

## Requirements of Hotel Operators

- Applicable to all stays of 29 nights or less
- Applicable to all stays regardless of the booking method
  - Notification to all booking platforms, e.g. Booking.com; Trivago; Hotels.com; etc.
- Separate itemization of MAT on invoices is required
  - HST is applicable to the MAT
  - HST, as we currently understand it, should be paid by the hotel directly to Revenue Canada.
- Records must be kept for a period of 7 years and are subject to audit
- Addressing questions from guests
  - Should they wish to contact the City, they can be referred to 905-832-2281 or [mat@vaughan.ca](mailto:mat@vaughan.ca)

## Municipal Accommodation Tax



# Registration Process & Sample Form

- An on-line form is being developed and will be ready by the end of April
- Initial Registration – use of BIN, same as CRA
- Account # will be generated and provided
- Nomination of remittance frequency
  - Monthly or quarterly
  - Calendar basis
  - Once selected it cannot be changed

## Municipal Accommodation Tax Registration

(Pursuant to By-Law 0028-2019)

Important: Municipal Accommodation Tax information must be completed by the City by the end of the reporting period in which the tax was collected. For example, 4-part monthly tax return (April into April 30th) must be received by May 31. The form is submitted online by April 30, July 31, October 31 and January 31 (at the following year of the MAT) collected for the previous 3 months. Late payment charges will be applied on outstanding balances as outlined in the By-Law. Additional information on page two.

2141 Adelaide Street West  
Vaughan, Ontario L4L 1T1  
Tel: 905-709-2281  
Email: [mat@vaughan.ca](mailto:mat@vaughan.ca)

**VAUGHAN**

**Login Details**

Business Identification Number (BIN)

Password (Minimum of 8 characters with alpha, numeric and special characters)

Confirm Password

**Hotel Details**

Name  Operating Name

Address (Line 1)  Address (Line 2)

City  Province  Postal Code

Phone  Accommodation Type

Assessment Roll Number(s)

**Authorized Representatives**

**Authorized Representative 1**

First Name  Last Name  Phone

Title  Email

**Authorized Representative 2**

First Name  Last Name  Phone

Title  Email

**Authorized Representative 3**

First Name  Last Name  Phone

Title  Email  Phone

**Remittance Details**

Frequency of remittance

[PRINT DOCUMENT](#)

**Claimant Declaration**

I certify that the information given is, to the best of my knowledge, true, correct and complete in every respect and that I am the registrant, or a person authorized to file on behalf of the registrant.


Signature  Date (MM/DD/YYYY)

Any personal information on this form is collected under the authority of By-Law 0028-2019, a By-Law to Amend Municipal Accommodation Tax filed on the 20th day of June 2019. The information collected is for the administration of the MAT collection. Questions about this collection should be directed to 2141 Adelaide Street West, Vaughan, Ontario L4L 1T1, Tel: 905-709-2281.



# Remittance Process & Sample Form

- On-line remittance is being developed and will be ready by the end of May
  - Account # provided at registration will be used to log on to the Remittance Form
  - The form is similar in nature to an HST form and is similar to those in use in other municipalities
  - There is an adjustment box, should there be a need to correct any errors.



2141 Major Mackenzie Dr  
Vaughan, ON L4L 1Y1  
Tel: 905-882-2281  
Email: [rem@vaughan.ca](mailto:rem@vaughan.ca)

## Municipal Accommodation Tax Return

(Pursuant to By-Law 0028-2019)

**Important:** Municipal Accommodation Tax Return information is collected and reported to the City by the tax filer. Filers must file this form by the reporting period even if no tax was collected. For example, April monthly tax return (April 1 to April 30th) must be received by May 31. Filers for unremitted quarterly filers must be received by April 30, July 31, October 31 and January 31 of the following year of the MAT collected for the previous 3 months. Late filings will be charged on outstanding balances as outlined in the By-Law. Additional form instructions on page two.

**Hotel Details**

Name: 12345 Ontario Inc  
 Operating Name: ABC Hotel  
 Property Location:  
 123 Vaughan Street  
 Vaughan, ON, L4L 1Y1  
 Phone: 905-555-5555

Assessment Roll Number(s): 1520000000001000000  
 Business Identification Number (BIN): 123456789

Accommodation Type: Hotel Accommodation

**Reporting Period**

Reporting Period: April 1, 2019 to April 30, 2019

**Municipal Accommodation Tax Collection**

A	
B	
C	
D	
E	
F	
(D - E + F)	
G	
H	

Number of Rooms Available  
 Number of Room Nights Sold  
 Average Daily Rate  
 Total Room Nights Revenue for the above reporting period.  
 If no revenue was collected in the reporting period enter "N/A" in Box "D"  
 Less Exemptions  
 Add Adjustments (provide details in ADJUSTMENTS section below)

Total Room Revenue subject to Municipal Accommodation Tax  
 Total Amount of Municipal Accommodation Tax Due  
 Adjustments

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

Payment Method  
 Please select the method of payment:  Please specify, if other:

**Claimant Declaration**  
 I, \_\_\_\_\_, certify that the information on this form and any applicable attachment(s) are true and correct.  
 Signature:  Date (MM/DD/YYYY):

Any personal information on this form is collected under the authority of the Access to Information Act (ATIA) and the Freedom of Information Act (FOIA). The personal information will be used for the administration of the MAT collection. Questions about the collection should be directed to 2141 Major Mackenzie Dr., Vaughan, ON L4L 1Y1. Tel: 905-882-2281.

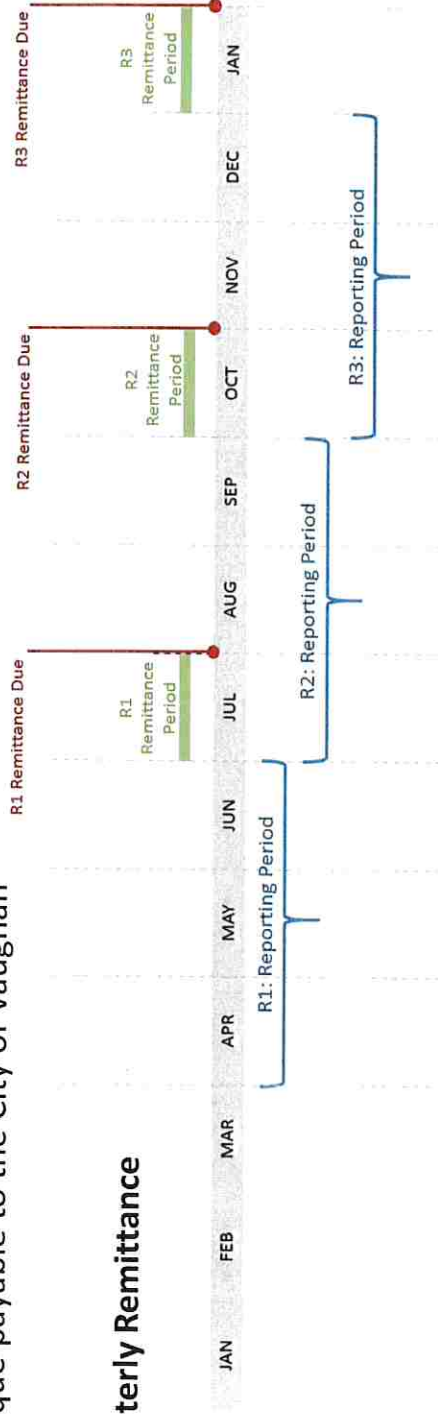




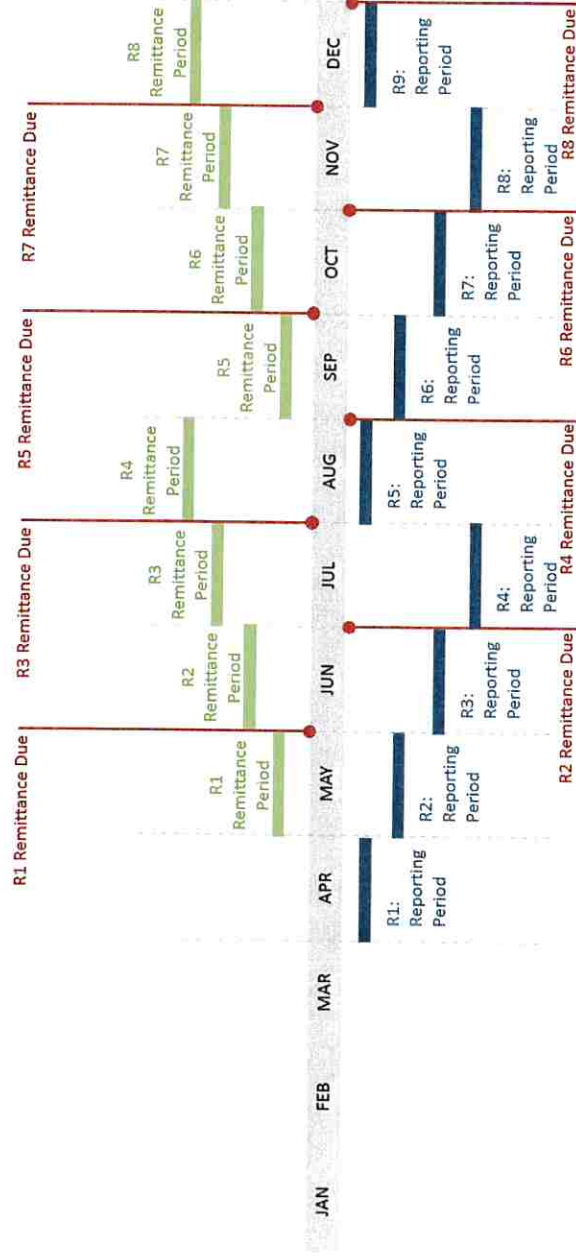
## Remittance & Payment

- Data submitted will be editable up to the due date and then locked thereafter
- Payment and Remittance Form are due at the end of the month following the reporting period
- Interest and penalties will be charged on late payments (1.25%)
- Payment options
  - On-line at a banking institution
  - Electronic Funds Transfer (EFT)
  - Cheque payable to the City of Vaughan

### Example: Quarterly Remittance



# Remittance Process – Example: Monthly Submission



## Municipal Services Corporation

- Name of the Corporation: *Tourism Vaughan*
- Address of the Head Office
- Interim Board
  - City Manager, Chief Financial Officer, Chief Corporate Initiatives and Intergovernmental Relations, Regional Councillor Gino Rosati
- Objectives of the Corporation
  - Develop and implement multi-year business development and marketing plans
  - Support and facilitate growth of local tourism sector
  - Conduct targeted economic and market research
  - Facilitate collaboration amongst tourism and business stakeholders
- Special Provisions
  - Not-for-profit corporation
  - Strategic Advisory Sub-Committee

## Update on Short-Term Rental Transient Accommodations

- The Municipal Accommodation Tax is applicable to STRs
- Establishment of regulatory framework
- Public consultation process underway: 5 sessions across the City
- Report coming to Committee of the Whole (Working Session): May 2019

## Questions & Answers

[www.vaughan.ca/MAI](http://www.vaughan.ca/MAI)

Access Vaughan  
T 905-832-2281  
mat@vaughan.ca