

## **Instructions for Completing Your Municipal Accommodation Tax Return Form – Schedule B**

### **Reporting Period**

Providers who collect and remit the Harmonized Sales Tax (HST) to Canada Revenue Agency monthly shall remit the amount of the Municipal Accommodation Tax that is collected and becomes collectible on a monthly basis. The Provider shall remit the amount collectible for the previous month on or before the last day of every month, and shall submit the Municipal Accommodation Tax Return Form (Schedule B) to the Municipality at that time.

Providers who collect and remit Harmonized Sales Tax(HST) to Canada Revenue Agency quarterly, annually, or who are not registered to collect remit HST to Canada Revenue Agency, shall remit the amount of the Municipal Accommodation Tax that is collected and becomes collectible on a quarterly basis. The Provider shall remit the amount for the previous quarter on or before the last day of the month following the end of the quarter and shall submit the Municipal Accommodation Tax Return Form (Schedule B) to the Municipality at that time.

### **Municipal Accommodation Tax Calculation**

- In Box "A": Enter the amount of revenue received for the reporting period (if no revenue was earned in the reporting period enter "NIL" in Box "A")
- In Box "B": Enter the amount of exemptions claimed in the reporting period.
- In Box "C": Enter the amount of adjustments claimed in the reporting period.
- In Box "D": Deduct the amounts in Box "B" and "C" from Box "A".
- In Box "E": Enter the amount obtained by multiplying the amount in Box "D" by 4%, this is the Municipal Accommodation Tax owing for the period.
- In Box "F": Enter the amount of the Municipal Accommodation Tax which has been collected and remitted by a third-party on your behalf (e.g. Agent or internet booking platform).
- In Box "G": Deduct the Municipal Accommodation Tax which has been collected and remitted by a third-party found in Box "F" from the Municipal Accommodation Tax owing in Box "E". This is the amount that must be remitted to the Municipality.

### **Exemptions or Adjustments**

Please provide an explanation of the exemption (e.g. accommodation provided for a continuous period of 30 days or greater., adjustment (e.g. refunds) or tax remittances paid by a third-party on your behalf (e.g. agent or internet booking platform) claimed and to which reporting period the exemption, adjustment, or tax remittance pertains to.

### **Payment and Submission Information**

Form and payment must be received by the Municipality by the last day of the month for the previous month's reporting period. Late payment charges will be charged on outstanding balances as prescribed.

To get set up for Online Payment, please contact us at 807-737-2700. Payments made online Schedule B is to be email or mailed.

In person or by Mail

Municipality of Sioux Lookout

Attn: Deputy Treasurer

25 Fifth Avenue P.O. Box 158

Sioux Lookout, ON P8T 1A4

Payment Options: Cash, Debit, Cheque, Online Payment

Payments made by mail or in person must be accompanied by Schedule B