



# Accommodation Tax Return | Pursuant to the R.M. of Portage la Prairie By-law No. 3087

## STEP ONE ACCOMMODATION ESTABLISHMENT INFORMATION

Name of Establishment (legal name of individual, corporation, or society)

Street No. Street Name Postal Code

Business Phone Alternate Business Phone Fax Number

( ) ( ) ( )

Name of person completing this form E-mail address of person completing this form

## STEP TWO REPORTING PERIOD (please check only one)

- Quarter 1 (January 1 through March 31)
- Quarter 2 (April 1 through June 30)
- Quarter 3 (July 1 through September 30)
- Quarter 4 (October 1 through December 31)

\* Note: Remittance for any given period is due the 20th of the month following the period YEAR

## STEP THREE REVENUE SUBJECT TO ACCOMMODATION TAX

Rooms available for rent

Total room revenue for the period\*

Room revenue NOT subject to accommodation tax\*\*

Net room revenue for the period

Accommodation Tax Rate

Total accommodation tax due for the period

A		
B		
C		
(B-C)	D	
	E	5%
(DxE)	F	

\* "Nil" return: You must file this return even if no tax was collected in the period. \*\* Rooms generally exempt from accommodation tax and/or bad debt write-offs

## STEP FOUR REMITTANCE

ENTER THE AMOUNT PAID

NOTE: Any unremitted accommodation taxes are subject to a penalty of 5%, plus the amount of the unremitted taxes. Additional penalties will be imposed at a rate of 1.25% per month on the first day of each succeeding month.

Please make cheque or money order payable to: R.M. of Portage la Prairie, 35 Tupper Street South, Portage la Prairie, MB R1N 1W7

## STEP FIVE CLAIMANT DECLARATION

I declare that all information provided on this form is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in individual fines not exceeding \$1,000.00, or if a corporation, to a fine not exceeding \$5,000.00

NAME (please print)	POSITION/TITLE	SIGNATURE	DATE SIGNED (DD/MM/YYYY)

## **EXEMPTIONS FROM ACCOMMODATION TAX**

The accommodation tax imposed by the R.M. of Portage la Prairie by-law does not apply to:

- (a) accommodation where the purchase price is \$30.00 or less per night;
- (b) accommodation provided to patients or residents in a hospital, a sanatorium, a facility designated by regulations under *The Mental Health Act*, a personal care home licensed under *The Health Services Insurance Act*, or a residential care facility licensed under *The Social Services Administration Act* or a residence or accommodation supplied to patients and/or family of patients while attending for medical care and treatment;
- (c) accommodation provided to a student by a registered educational institution while the student is registered at and attending the institution;
- (d) accommodation supplied for a person undertaking an apprenticeship or trade certification;
- (e) accommodation supplied by employers to their employees in premises owned and/or operated by or on behalf of the employer;
- (f) accommodation provided to evacuees or as provided on a temporary basis by the provincial or federal government, or any other agency;
- (g) tent or trailer sites supplied by a campground, tourist camp or trailer park;
- (h) a hospitality room in an establishment that
  - (i) does not contain a bed;
  - (ii) is not a suite that contains a bed; and
  - (iii) is used for displaying merchandise, holding meetings, or entertaining;
- (i) accommodation provided in establishments in which fewer than four (4) bedrooms are available for rent.

***Please remember to show the amount of the accommodation tax as a separate item or charge on your document to the purchaser.***

**Also: Note line “G” in Step 3** pursuant to the provisions in the Accommodation Tax By-Law:

“5.4 An operator shall be permitted to a holdback of accommodation fees collected in the first quarter in the amount of \$500.00. The holdback amount shall be clearly outlined on the accommodation tax form. This holdback shall be permitted one time only, to accommodate expenses an operator may incur as a result of setting up their accounting systems to collect the aforesaid accommodation tax.”