

Marketing Levy FAQ

The Marketing Levy is enabled by provincial legislation and enacted through **Municipal Bylaw 2 - Marketing Levy** (previously M8 Marketing Levy Bylaw).

What is the Marketing Levy?

All tourism accommodations operating within the municipality must collect a **3% marketing levy** on revenues per night from visitors. This levy is payable at the time of booking.

Funds from the levy are used to establish and support tourism marketing initiatives, helping position Annapolis County as a prime tourism destination.

The new Bylaw amendments, which include the ability for platform operators like Airbnb to collect and remit the levy on your behalf, will take effect on **February 1st, 2025**.

What accommodations does the levy apply to?

The levy applies to short-term rentals (fewer than 28 days) and includes accommodations such as:

- Hotels, motels, inns
- Bed & breakfasts
- Airbnb & vacation rentals
- Cottages & cabins

All applicable accommodations must be registered with the province under the [Tourist Accommodations Registration Act](#).

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How do I register my accommodation?

You can register:

- **Online** via the [Marketing Levy Registration Form](#)
 - **By Email:** Send the completed form to: **ablais@annapoliscounty.ca**
 - **By Mail:** Municipality of the County of Annapolis, PO Box 100
752 St. George Street, Annapolis Royal, B0S 1A0
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How do I remit the levy?

Each remittance consists of:

1. **Payment of the levy**
2. **Submission of the remittance form** explaining the calculation.

If your tourism accommodation is booked and paid for through an online marketing platform:

- **Airbnb, Vrbo, Expedia, and Booking.com:** The platform operator will collect and remit the levy directly to the municipality.

Payment Options

- **E-Transfer: MarketingLevy@annapoliscounty.ca**
- **By Mail:** Cheque & remittance form to:
Municipality of the County of Annapolis
PO Box 100
752 St. George Street, Annapolis Royal, B0S 1A0
- **Electronic Funds Transfer (EFT):** Contact **MarketingLevy@annapoliscounty.ca**
- **In-Person Payment:** Deliver cash or cheque and remittance form to the municipal office.

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Remittance Form Submission

- **Online:** [Marketing Levy Remittance Form](#)
 - **Email:** MarketingLevyInfo@annapoliscounty.ca
 - **Mail or In-Person:** Include the form with payment.
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How is the levy calculated if additional benefits are included?

If a booking includes extras (e.g., breakfast), the levy applies to the **greater of:**

- The price of the booking, **excluding extras**
- **80% of the total booking price**

Example:

- Total price: \$150 (includes \$10 breakfast)
 - Calculation: **Greater of** ($\$150 - \$10 = \$140$) **or** ($\$150 \times 80\% = \120)
 - Levy applies to **\$140**, resulting in a levy of **\$4.20**
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Does HST apply to the levy?

Yes, the levy is subject to HST. If you charge HST, the levy is added to the price **before** applying HST.

Do I have to remit if my accommodation is not operational?

No, the levy is **only charged on bookings**. If you have no bookings, no remittance is required.

How will the levy funds be used?

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Funds collected from the levy will be used **exclusively for tourism marketing** in Annapolis County and will be tracked separately from other municipal revenues.

Can I remit quarterly or annually?

Monthly remittance is required under the Bylaw; however, if you operate seasonally, you may make arrangements to remit quarterly or seasonally, but this must be pre-approved by the municipality.

Will someone inspect my records?

The municipality can request documentation, but **routine audits are not planned**.

Do I have to file a nil remittance if I have no bookings?

Yes, a nil remittance is required if you have no bookings. However, if your accommodation operates seasonally, you can submit a written notice, and you will not need to file nil remittances during non-operational months.

For further questions, please contact ablais@annapoliscounty.ca