

Marketing Levy – Frequently Asked Questions

[What accommodations does the levy apply to?](#)

[How do I register my accommodation?](#)

[How do I remit the levy?](#)

[How is the levy calculated if the booking includes additional benefits?](#)

[Do I have to remit the levy for bookings made before the levy came into effect?](#)

[Does HST apply to the levy?](#)

[My accommodation is not operational. Do I still have to remit the levy?](#)

[How will the funds be used?](#)

[Can I remit Quarterly or Annually?](#)

[Will someone enter my home/business to check my records?](#)

[Do I have to file a nil remittance if I had no bookings for the month?](#)

[How do I add the levy to my Airbnb?](#)

What accommodations does the levy apply to?

The levy applies to accommodations that offer a short-term (fewer than 28 days) rental to patrons, which are required to be registered with the province per the [Tourist Accommodations Registration Act](#)

For Example: hotels, motels, Airbnb, bed and breakfast, cottages and cabins, etc.

How do I register my accommodation?

You can register your accommodation online via the Online Forms of the county website (<https://annapoliscounty.ca/component/chronofoms7/?chronofom=marketing-levy-registration-form>)

or

You can print and fill in the attached registration form, and return it via:

Email to MarketingLevyInfo@annapoliscounty.ca

Mail to Municipality of the County of Annapolis
PO Box 100
752 St. George Street
Annapolis Royal, B0S 1A0

How do I remit the levy?

Each remittance consists of 2 parts: The payment of the levy, and the remittance form which explains the calculation of the levy.

Payment Options

- E-transfer your remittance to MarketingLevy@annapoliscounty.ca
- Deliver cash and remittance form, or Mail a cheque & remittance form to:
Municipality of the County of Annapolis
PO Box 100
752 St. George Street
Annapolis Royal, B0S 1A0
- For Electronic Funds Transfer (EFT) information, please contact MarketingLevyInfo@Annapoliscounty.ca

Remittance Form Options

The online remittance form can be found on the county website (<https://annapoliscounty.ca/component/chronofoms7/?chronofom=monthly-marketing-levy-remittance-report>)

Or

You can print the attached remittance form, and:

- Email it to MarketingLevyInfo@annapoliscounty.ca
- Include it with your mailed cheque
- Deliver it with a cash payment to:

Municipality of the County of Annapolis
PO Box 100
752 St. George Street
Annapolis Royal, B0S 1A0

The county is looking at alternatives to increase remittance efficiency and will advise of any changes to payment methods.

How is the levy calculated if the booking includes additional benefits?

If you offer additional benefits to your bookings, such as breakfast, the levy applies to the greater of the price for booking without the additional benefits, or 80% of the total booking cost

For example, if your total booking price is \$150, and you include breakfast which you value at \$10, the total amount subject to the levy is the greater of:

The total price less the cost of breakfast ($\$150 - \10) = \$140

and 80% of the total cost ($\$150 \times 80\%$) = \$120.

The greater of \$140 & \$120 is \$140, so the 3% levy will apply to \$140, for a total levy payable of \$4.20.

I have already booked for the summer. Do I have to remit the levy for bookings made before the levy came into effect?

The levy only applies to new bookings after July 1.

If you have already booked into the future as is often the case, the bookings you have agreed on with your customers are not subject to the levy.

Does HST apply to the levy?

The levy is a 3% charge, not a tax, and therefore is subject to HST.

If you charge your customers HST, the levy will be added to the price of the booking before applying HST.

HST is remitted to Canada Revenue Agency per your regular remitting schedule.

My accommodation is not operational. Do I still have to remit the levy?

No, you do not.

The levy is charged on bookings. If you have no bookings, you do not need to remit the levy.

How will the funds be used?

Marketing Levy funds will be used to promote Annapolis County tourism.

Funds will be tracked separately and will not be combined with other revenues.

Details on tourism related initiatives are expected to be forthcoming in the future.

Can I remit Quarterly or Annually?

Due to the timing of the introduction of the levy, for the 2024 calendar year, remittances can be made quarterly (July-September due October 30, October-December due January 30)

Beginning in the 2025 calendar year, remittances must be made monthly, per the wording of the [M8 Marketing Levy Bylaw](#):

- i. *"remittance period" means end of each monthly period.*
- ii. *All operators shall make remittances to the Municipality or its delegate within thirty days following the end of each remittance period.*

Will someone enter my home/business to check my records?

The [M8 Marketing Levy Bylaw](#) provides the ability to request evidence onsite, however, in normal circumstances you can expect a verbal or written request to produce certain backup documentation.

The inspector will not be performing routine audits.

How do I add the levy to my Airbnb listing?

The following link, which provides step-by-step instructions for adding taxes to your listing, was provided by a very helpful operator:

[How to add taxes to listings – Airbnb Help Centre](#)

Do I have to file a nil remittance if I had no bookings for the month?

Yes. The [M8 Marketing Levy Bylaw](#) does state that nil remittances are required to be filed.

Section 7(3) – "If an operator during the preceding period has collected no levy, they shall nevertheless make a report to that effect on the prescribed remittance form.

If you routinely have periods where you do not operate, as in the case of an accommodation that only operates June to October, we can accept a written communication stating such, and you will not be required to file nil remittances for the periods you are not operating.