

2024

Marketing Levy Remittance and Collection Guide



COUNTY *of* ANNAPOLIS
NATURALLY ROOTED

4/26/2024

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Registration

What is the Marketing Levy

The marketing levy is enabled by provincial legislation and imposed through the municipal **Bylaw M8 Marketing Levy Bylaw**. All tourism accommodations operating within the municipality are required to collect a marketing levy of three per cent of revenues per night from the visitor, which is payable to the operator at the time of purchase of the room/ unit.

The marketing levy is used to establish and fund tourism marketing opportunities to establish the municipality as a tourism destination.

The Marketing Levy Bylaw will take effect June 1, 2024.

This guide and forms can be found at www.AnnapolisCounty.ca

Who should Register?

The operator of any property containing 1 or more accommodations within the Municipality of the County of Annapolis (Municipality) is required to register with the Municipality under the Marketing Levy Bylaw. An operator requires a **Registration Certificate** for each individual place of business.

How to Register

To register you must complete a Marketing Levy Registration Form and return it to the Municipality of the County of Annapolis, PO Box 100, 752 St. George Street, Annapolis Royal NS, B0S 1A0 or **email to:** MarketingLevyInfo@annapoliscounty.ca

When you register you are assigned a Registration Number (RN) that is unique to your business. Your RN will be your business identification for all your dealings regarding the Marketing Levy.

See **Appendix A - Marketing Levy Registration Form Instructions**.

Reporting Periods and Requirements

Each month you must prepare and submit a *Marketing Levy Remittance Report* showing the amount of Marketing Levy charged or collected from your customers and the amount of levy you are remitting. The Report must be submitted, with the remittance, by the 15th day of the month following the collection of levy.

Collecting the Marketing Levy

Informing Your Customers

On any receipt, bill, invoice or other document issued for accommodations, you must:

- Show the price and the total amount of Marketing Levy the customer pays or owes you.
- Indicate to your customers that the Marketing Levy is subject to HST.

Calculation of the Levy

Where an operator sells accommodation in combination with meals and other specialized services for an all-inclusive package price, the purchase price of the accommodations within the all-inclusive package shall be deemed to be the purchase price of the accommodations when offered for sale in the same facility without the addition of meals and other specialized services.

Changes to Your Business

If you change the address, name or nature of your business, your Registration Certificate must be returned to Municipality and replaced with a new Certificate of Registration. If you cease to carry on business the Registration Certificate will be void and must be returned to the Municipality within 15 days of the date of discontinuance.

A registration certificate is not transferable, therefore, if you sell your business, the Registration Certificate must be returned to the Municipality within 15 days of the date of sale and the new owner must apply for a new registration certificate.

HST

The Marketing Levy is **not** exempt for HST; Therefore, you must charge HST on the amount of the Marketing Levy when charging your customers.

Remittance of the Marketing Levy

Payment to Municipality

Remittance of the Marketing Levy will be reported on the Marketing Levy Remittance Return showing the amount of Marketing Levy you charged or collected from your customers and the amount of Marketing Levy you are remitting. Remittances are to be submitted by the 15th day of the month following the collection of the levy. A remittance form must be completed and filed even if no levy has been collected in the period.

Refund of Levy Written off

You are liable for the Marketing Levy you charged or collected from your customers on the day you receive payment or on the day payment is due, whichever is earlier. Typically, payment is due on the date you issue an invoice or the date in an agreement, whichever comes first. Therefore, if you issue an invoice before you receive the payment, you must include the Marketing Levy charged on this invoice in the reporting period, even if you have not yet collected the levy. Include Marketing Levy you charged for both paid and unpaid invoices on line 6 of your Marketing Levy Remittance Report for the reporting period in which you issued the invoices.

a) Bad Debt Adjustments

If you already included the Marketing Levy on a credit sale on your Marketing Levy Remittance Report, and that sale became in whole or in part a bad debt, you can recover the Marketing Levy as a tax adjustment on line 7 of your return. To do this, the debt must be written off as a bad debt in your records, and you must deal with the person at arm's length.

If you claimed a bad debt adjustment on line 7 and you later receive a payment toward that debt you must include the Marketing Levy portion of that amount as an adjustment on line 8 of your Marketing Levy Remittance Report for the reporting period in which the amount is recovered.

b) Due to Errors in Reporting

If the Municipality is satisfied that an operator has remitted to the Municipality an amount as collected that the operator neither collected nor was required to collect under this Bylaw, the Municipality must refund

the amount to the operator. To claim a refund under this Bylaw, a person must submit to the Municipality an application in writing signed by the person who paid the amount claimed and provide sufficient evidence to satisfy the municipality that the person who paid the amount is entitled to the refund. An adjustment for that amount should be entered on line 6 of the Remittance form.

Filing Your Marketing Levy Remittance Report

To make a remittance, either:

- Mail your remittance form and remittance cheque to the Municipality of the County of Annapolis office, located at 752 St. George Street, Annapolis Royal, B0S 1A0; or
- Deliver your remittance form and cash or cheque in person to the Municipal office located at 752 St. George Street, Annapolis Royal; or
- Email your remittance form to MarketingLevyInfo@Annapoliscounty.ca, and E-Transfer your remittance to MarketingLevy@Annapoliscounty.ca
- For Electronic Funds Transfer (EFT) information, please contact MarketingLevyInfo@Annapoliscounty.ca

Print your registration number on your cheque and make it payable to the Municipality of the County of Annapolis. Do not send cash in the mail.

If you are claiming a refund or filing a nil return, mail it to the address on the remittance form or email.

All remittances are to be submitted on the original Marketing Levy Remittance Form with your remittance payment.

Contact Information

For questions concerning registration, remittance or adjustments to your remittance for the Marketing Levy contact:

Municipality of the County of Annapolis

Attention: Marketing Levy

PO Box 100, 752 St. George Street

Annapolis Royal, NS B0S 1A0

Email: MarketingLevyInfo@annapoliscounty.ca

Phone: (902) 532-5058

- Line 1 Corporate Name**
Enter the name under which your business is registered with the Registry of Joint Stocks
- Line 2 Mailing Address**
Enter the address that you would like your correspondence to sent to.
- Line 3 Operating Name (if different Line 1)**
Enter the name for which your property is known for operating purposes.
- Line 4 Location of Operation**
Enter the civic address of the property being registered.
- Line 5 Number of Units**
Enter the number of rental units or rooms offered for lodging and for which the property is licensed under the Tourists Accommodations Act. For post-secondary educational institutions, enter the number of rental units or rooms being offered as lodging.
- Line 6 Contact Name/Title**
Enter the name and title of individual who will act as the point of contact for the business.
- Line 7 Telephone and Email**
Enter the telephone and email address of the individual identified in Line 6.

Appendix B Marketing Levy Remittance Reporting Instructions

- Line 1 Registration Number**
Enter the Registration Number (RN) issued to you by Municipality for the Marketing Levy.
- Line 2 Full Legal Name**
Enter the name in which your business is registered with the Registry of Joint Stocks.
- Line 3 Operating/Trade Name**
Enter the name by which your property is known for operating purposes.
- Line 4 Contact Name**
Enter the name of the individual who will act as point the of contact for the business.
- Line 5 Telephone Number**
Enter the telephone number of the individual identified in Line 4.
- Line 6 Total Room Revenue for Period**
Enter the total amount of room sales shown on your records. Do not include the Marketing Levy or nay amounts you reported on a previous return.
- Line 7 (Deduct): Adjustments**
Complete Line 7 only if you have to make adjustments to decrease the amount of your room revenue for the reporting period. Enter the total of all adjustments. For example:
Refund of Levy Written Off: amount of any room revenue in bad debts you write off if you have previously accounted for the full amount of room revenue on the room.
- Line 8 Add: Adjustments**
Complete Line 8 only if you have to make adjustments to increase the amount of your revenue for the reporting period. For example:
If you wrote off the room revenue amount of any bad debts in a previous return and then recovered some or all of those debts, add the amount of room revenue you have recovered.

Line 9 Adjusted Room Revenue subject to Tax in reporting period
Add Lines 6 through 8 and enter the result.

Line 10 Marketing Levy Collected:
Multiply your total adjusted sales in Line 9 by 3% and enter it on Line 10.

Line 11 Marketing Levy Remitted:
This amount should equal the amount on line 10 and the amount on the remittance cheque.

Signature The Remittance Report must be signed by an authorised signing officer.

Marketing Levy Forms

Marketing Levy Registration Form

Please refer to Appendix A - Marketing Levy Registration Form Instructions



COUNTY of ANNAPOLIS
AN APPLICABLE COUNTY

To Be Completed by Registrant

1. Corporate Name:		
2. Mailing Address:		
		Postal Code
3. Operating Name: (If different from above)		
4. Location of Operation: (Civic Address)		
5. Number of Rental Units		
6. Contact Name/Title		
7. Telephone: Email:		
I attest, on behalf of the organization, that the information provided is accurate and complete.		
Authorized Signature:		

Return Completed Form to:

For Office Use Only

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Information Reviewed By:	
Registration Number:	
Registrant Advised of RN by:	
Date Advised:	

