



TAX-1001

ACCOMMODATION TAX

QUARTERLY ACCOMMODATION TAX REPORT

REPORTING PERIOD:

SECTION 1

_____ TO _____
YYYY/MM/DD YYYY/MM/DD

REGISTRANT INFORMATION :

SECTION 2

Hotel/B & B Name: _____
Location: _____
Mailing Address: _____
Postal Code: _____
Telephone: _____

If Different from above

Corporate Name: _____

Contact Name: _____

Telephone: _____

TAX REPORT DETAILS:

SECTION 3

Total Room Revenue for Period:	_____
Less Revenue not subject to Tax:	_____
Room Revenue subject to Tax:	_____
Accommodation Tax collected:	_____
Accommodation Tax Remitted: (should equal amount collected)	_____

*As set out in s.s. 28.1 of the City of St. John's Municipal Taxation Act as amended (see next page)

Please send completed form to: Revenue Accounting, First Floor City Hall
P.O. Box 908, 10 New Gower St.
St. John's NL A1C 5M2

For further information: email:taxation@stjohns.ca
phone: (709) 576-8453

City of St. John's Municipal Taxation Act (as amended)

ACCOMMODATION TAX

28. (1) The council may impose a tax to be known as the "accommodation tax" upon a person who, for a daily charge, fee or remuneration is accommodated, lodges or stays in a room in a building in the city which is

- (a) licensed under the Tourist Establishments Act ; or
 - (b) owned by the Memorial University of Newfoundland.
- (2) A tax imposed under subsection (1) shall be not more than 4% of the amount charged for the accommodation, lodging or stay referred to in that subsection.
- (3) Subsections (1) and (2) shall not apply to
- (a) a person who pays for accommodation, lodging or a stay in a room for which the daily charge or remuneration is not more than \$20;
 - (b) a student who is accommodated, lodges or stays in a room in a building referred to in paragraph (1)(b) or (c) while he or she is registered at and attending a post-secondary educational institution; and
 - (c) a person who is accommodated, lodges or stays in a room for more than 30 consecutive days.