



TOWN OF SAINT ANDREWS

Tourism Accommodation Levy Town of Saint Andrews Guidelines for Operators

Introduction

In March 2019, the Government of New Brunswick adopted enabling legislation to provide authority under the *Local Governance Act* to permit municipalities to establish and collect a Tourism Accommodation Levy.

The Tourism Accommodation Levy is set at 3% of the base accommodation price (not ancillary fees) of Tourism Accommodations within the Town of Saint Andrews.

By-Law 19-06, A By-Law Related to a Tourism Accommodation Levy in the Town of Saint Andrews was read for a third time on March 30th, 2020 and enacted as of May 1st, 2020. All hotels, motels, bed and breakfasts, Airbnb's, cottages, resorts, campgrounds, and other short-term rental properties will be subject to this Levy and must register with the Town of Saint Andrews by **March 31st of each year**. A short-term rental refers to any premises operated to provide, for remuneration, temporary accommodations for the public including for a continuous period not exceeding 31 days. A copy of By-Law 19-06 Tourism Accommodation Levy has been provided for your reference.

The Town of Saint Andrews has assembled forms for accommodation operators. The Town of Saint Andrews will be setting-up, through a registration process, an account with each operator in order to collect and manage the levy.

Registration and Reporting

The operator of any property containing a rental room(s) within the Town of Saint Andrews, and that rents for less than 31 days is required to remit under the Tourism Accommodation Levy By-law. Any applicable operator must register with the Town of Saint Andrews. An operator requires a Registration Identification Number for each individual place of business and must then be posted for the public to see. All registrations must be submitted by:

- Email to town@townofstandrews.ca
- or by mail to Town of Saint Andrews, 212, Water Street, Saint Andrews, New Brunswick, E5B 1B4
- or in person at the Town of Saint Andrews Office, 212 Water Street, Saint Andrews.

212 Water Street, Saint Andrews, New Brunswick Canada E5B 1B4

Tel: (506) 529-5120 ◦ Fax: (506) 529-5183 ◦ Town@townofstandrews.ca ◦ www.townofsaintandrews.ca



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The Town of Saint Andrews will provide a certificate with your business details and registration number for display.

A Tourism Accommodation Levy (TAL) Remittance Report must be submitted quarterly showing the amount of levy charged or collected and the amount of levy being remitted. The reports by operators shall be made to the Town by the 30th day of the month after each quarter. Reports will follow the timeline:

| Quarterly Period | | Remittance Form and Payment Due |
|------------------|--------------------|---------------------------------|
| Q1 | January – March | April 30 |
| Q2 | April – June | July 30 |
| Q3 | July – September | October 30 |
| Q4 | October – December | January 30 |

Collection

On every invoice or receipt an operator must include a separate item for the amount of the levy imposed on the purchase. This item shall be identified as a separate line. **The Tourism Accommodation Levy is NOT SUBJECT TO HST.** Note that resort fees and pet fees are not subject to the Tourism Accommodation Levy.

Remittance

Payment to the Town of Saint Andrews

Remittance of the Tourism Accommodation Levy will be reported on the TAL Remittance Report showing:

- The amount of levy collected on the base accommodation amount.
- The amount of levy being remitted

The TAL Remittance Report is due to the Town by the 30th day of the month following the quarter period identified in Registering and Reporting. The levy shall be remitted no later than 30th day following the quarter. A TAL Remittance Report must be completed and filed even if no funds have been collected during the period.

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Filing A TAL Remittance Report

All remittance reports must be filed by:

- Email to town@townofstandrews.ca
- or by mail to Town of Saint Andrews, 212, Water Street, Saint Andrews, New Brunswick, E5B 1B4
- or in person at the Town of Saint Andrews Office, 212 Water Street, Saint Andrews.

Administrative Penalties

The Town of Saint Andrews will be enforcing the Tourism Accommodation Levy through the By-Law process. Any operator who violates any provision of this By-Law is guilty of an offence and is liable on conviction to an administrative penalty fine. The Administrative Penalty for each applicable contravention of this By-Law shall be in accordance with Schedule "A".

Conviction of an operator for an offence under this By-Law or the payment of an Administrative Penalty does not relieve the operator from compliance with this By-Law and the Town may take further actions as set out in Section 13 of the By-Law which may be necessary to collect an outstanding Levy.

Contacts

All operators are encouraged to connect with the Town of Saint Andrews by email through the Town Clerk Paul Nopper at pnopper@townofstandrews.ca or phone 506 529 5120 if there are any questions associated with the Tourism Accommodation Levy.

Accommodator Contacts

For those businesses that need further assistance or tutoring in changing their Booking Systems please contact:

| | | | |
|-----------------|--------------------|--|----------------|
| Christy Kennedy | Treadwell Inn | contact@treadwellinn.com | (506) 529-1011 |
| Sue Lister | Picket Fence Motel | pfmotel@gmail.com | (506) 529-8985 |
| Shelley Turner | Tara Manor Inn | shelley@taramanor.ca | (506) 529-3304 |

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