

**FOR GUESTS & VISITORS****Q: How much is the Municipal Accommodation Tax?**

A: Toronto City Council approved the adoption of a Municipal Accommodation Tax (MAT) of four per cent on all hotel accommodations in the City of Toronto.

**Q: When does the Municipal Accommodation Tax come into effect?**

A: The four per cent Municipal Accommodation Tax on hotels is effective April 1, 2018 and on short-term rentals pending the enactment of the short-term rental by-law.

**Q: How is it applied to the cost of renting a hotel room?**

A: Effective April 1, 2018, the City of Toronto is implementing a four per cent Municipal Accommodation Tax (MAT) on hotels in Toronto. The Municipal Accommodation Tax on hotels applies to accommodations in Hotels, Motels, Hostels, Clubs, Condo Hotels and Multi-use complexes in Toronto. The tax is applicable on all rooms used for rental accommodation for four hours or more and continuous stays of up to 30 days. The four per cent tax applies only on the room cost portion of rental accommodation. The sale of other hotel goods and services, including meeting room rentals, food and beverage, room services, internet and phone charges, are excluded from the tax provided they are itemized separately on the bill. If your accommodation was booked and paid for prior to April 1, 2018, the tax will not be applicable. If it was booked before April 1, 2018 but paid for on April 1, 2018 or later, the tax is applicable.

**Q: How do I pay the MAT if I'm staying in a hotel or similar accommodation?**

A: All hotel guest invoices will include a separate line for "Municipal Accommodation Tax" as of April 1, 2018. The four per cent tax applies only on the room cost portion of overnight accommodation and excludes costs from other hotel services, including meeting room rentals, food and beverage, room services, internet and phone charges, provided they are itemized separately on the bill.

**Q: Can I refuse to pay this tax?**

A: The Municipal Accommodation Tax is a tax and is therefore mandatory. It must be paid to the accommodation operator at the time that you pay for the accommodations.