

# I am a short term rental accommodation. Do I still need to remit the Municipal Accommodation Tax (MAT)?

If you are currently operating a rental accommodation on a short term basis (less than 30 days), you are required to file quarterly MAT remittances. Below are some scenarios that may pertain to you and your operation.

**Scenario 1:** My rental operates entirely through Airbnb. I do not use any other 3<sup>rd</sup> party booking platforms (ie. booking.com, vrbo.com, etc) or accept private rental requests. All revenue is made through Airbnb and Airbnb collects and remits the MAT on my behalf.

Below is a sample remittance form for this scenario:

## Scenario 1

### SECTION 3-FINANCIAL INFORMATION

Total Accommodation Revenue of the report-writing period	A	\$5,500.00
Total Exempt Accommodation Revenue (if any) for the reporting period	B	
Total Accommodation Revenue subject to MAT	A-B=C	\$5,500.00
Total MAT Payable- Current Period	C x 4%=D	\$220.00
Adjustments	E	\$220.00
Total MAT payable	D +/- E	\$0.00

Please provide details on adjustments:

Total revenue for quarter was \$5,500. MAT was collected and remitted through Airbnb on my behalf.

## Scenario 2

My rental operates through Airbnb as well as other 3<sup>rd</sup> party booking platforms such as booking.com, vrbo.com, etc. I also accept private short term rentals directly from my customers. As Airbnb already remits the MAT on my behalf, I am only required to collect and remit MAT on revenue made outside of Airbnb.

Below is a sample remittance form for this scenario:

### SECTION 3-FINANCIAL INFORMATION

Total Accommodation Revenue of the report-writing period	A	\$5,500.00
Total Exempt Accommodation Revenue (if any) for the reporting period	B	
Total Accommodation Revenue subject to MAT	A-B=C	\$5,500.00
Total MAT Payable- Current Period	C x 4%=D	\$220.00
Adjustments	E	\$120.00
Total MAT payable	D +/- E	\$100.00

Please provide details on adjustments:

Total revenue for quarter was \$5,500. Total MAT payable  $\$5,500 * 4\% = \$220$

MAT remitted by Airbnb = \$120

MAT Payable from revenue made through vrbo.com = \$100.

### Scenario 3

My rental does not operate through Airbnb. I use a different booking platform such as booking.com, vrbo.com etc. I also accept short term rentals directly from my customers, not using a booking platform. I am required to collect and remit MAT for all revenue.

Below is a sample remittance form for this scenario:

#### SECTION 3-FINANCIAL INFORMATION

Total Accommodation Revenue of the report-writing period	A	\$5,500.00
Total Exempt Accommodation Revenue (if any) for the reporting period	B	
Total Accommodation Revenue subject to MAT	A-B=C	\$5,500.00
Total MAT Payable- Current Period	C x 4%=D	\$220.00
Adjustments	E	
Total MAT payable	D +/- E	\$200.00

Please provide details on adjustments: