



HOTEL ASSOCIATION OF CANADA
ASSOCIATION DES HÔTELS DU CANADA

Room Taxes on Lodging Industry in Canada

Province	Supplementary Room Tax/DMF	PST and/or GST on Rooms	PST and/or GST on Other Goods
British Columbia	2% ¹	12%	12% (Liquor 16%)
Alberta	4% all rooms + 1% Calgary, Edmonton ²	5%	5%
Saskatchewan	2% DMF Saskatoon, Regina	10%	10%
Manitoba	5%	12%	12%
Ontario	3% ³	13% ⁶	13% ⁶
Quebec	\$2.00 per room or 3% ⁴	12.5% ⁵	12.5% ⁵
New Brunswick	2% Saint John, Bathurst, Fredericton, Moncton	13% ⁶	13% ⁶
Nova Scotia	2% Halifax ⁷	15% ⁶	15% ⁶
Prince Edward Island	2% Charlottetown ⁵	15% ⁵	15% ⁵
Newfoundland	3% St. John=s ⁸	13% ⁶	13% ⁶

1. An additional 1% or 2% municipal and regional district tax on lodging is collected in Chilliwack, North Vancouver, Oak Bay, Parksville, Prince Rupert, Qualicum Beach, Richmond, Rossland, Saanich, Smithers, Surrey, Vancouver, Victoria and Whistler. In Vancouver 100% of funds go to Tourism Vancouver. Also 1.65% of the 8% sales tax on hotels province wide is dedicated to funding Tourism BC. Effective July 1 PST and GST are harmonized to 12%.
2. There is a 1% Destination Marketing Fee on hotels in Calgary and Edmonton.
3. There is a 3% Destination Marketing Fee on hotels in the Greater Toronto Area (GTA), Ottawa, Sault Ste. Marie, Kingston, Kenora, Hamilton, St. Catharine's, Burlington, Stratford, Dryden, The Village at Blue Mountain (Collingwood) and Northwestern Ontario resource-based tourism operators. Effective July 1 PST and GST are harmonized at 13% and DMF is eliminated.
4. The PST and GST are calculated on the room taxes. (Cascading tax). \$2 per room night - Québec City and area, Outaouais, Charlevoix, Saguenay-Lac-Saint-Jean, Chaudière-Appalaches, Eastern Townships, Gaspésie and Centre-du Québec; 3% - Montréal, Laval. The money is returned to each tourism association minus 2% collection fee.
5. In Quebec and Prince Edward Island, the provincial sales tax is charged based on the selling price plus GST.
6. The PST and GST have been Harmonized (HST).
7. Halifax Regional Municipality has a 2% levy for hotels with more than 20 rooms, with 2/3 of the money going to the DMO and 1/3 used as a reserve for special events.
8. In St. John=s and Gros Morne there is an additional 3% room tax. Two percent is used to fund the Avalon Visitors and Convention Bureau and 1% to bring down the debt on the Convention Centre in St. John's.

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