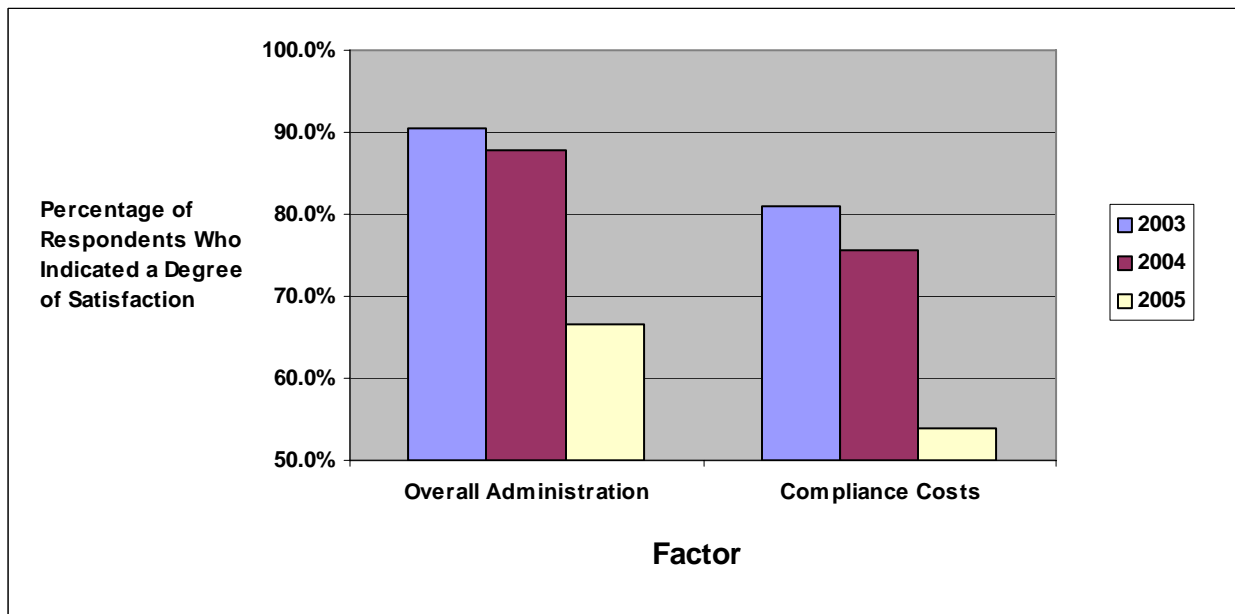


Results Comparison for the Years 2003 to 2005



Note: The Tourism Levy program replaced the Hotel Room Tax program effective April 1, 2005

Summary of Client Comments and Suggestions Provided on the 2005 Survey

Similar comments were combined and the number of times the comment was received is noted in parenthesis.

- Unsatisfied with the late filing penalty. (4)
- A lower revenue threshold should be implemented for small hotels. (2)
- Hotels should receive compensation for processing this tax. (2)
- The removal of the commission has increased our costs. (1)
- Hotels are expected to administer the tourism levy, but receive little or no benefit. Only the larger hotel chains in major cities receive a benefit. (1)
- A commission should be paid to offset the cost of credit card discounts. (1)
- Smaller hotels do not receive their fair share of benefit from provincial tourism spending. (1)
- The return due date should be changed from 28th to month end (so it is similar to other bills).
- There should be an Internet payment and filing system. (1)
- Our company is relatively small and is not influenced by tourism. (1)

- Payment should be available at banks. (1)
- We were not aware that account history was available on the Internet. (1)
- TRA staff was rude and unfriendly. (1)
- Not in favor of the telephone filing system. (1)
- TRA staff was not helpful. (1)
- Unsatisfied with TRA's administration of the program. (1)
- High speed Internet service is not available in our area and regular Internet is too slow. (1)
- The form should be one-sided. (1)
- There shouldn't be a fee for use of the Internet payment system. (1)
- The processing time for a revised return is too long. (1)