



HOTEL ROOM TAX RETURN

Under the *Hotel Room Tax Act*

Business Number	
Registration Number	H
DUE DATE	
<i>To avoid penalty & interest, see below</i>	
Period Covered	



Questions?
Call the Consumer Taxation Branch:
In Vancouver 604 660-4524
Outside of Vancouver 1 877 388-4440



Refer to **Bulletin HRT 003** for instructions on completing the tax return. It is available from any branch office or on our Web site: www.sbr.gov.bc.ca/ctb



Mail the Remittance Form, your payment, and any required documentation to:
The Director, Hotel Room Tax
PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4

NO Tax Collectable in this Period? You Must Still File a "NIL" Return.

Mail or fax (250 356-1330) **both sides** of this Remittance Form to the branch.

To Avoid Penalty and Interest:

- For your return to be considered on time, the following is required:
- mailed returns with payment must be postmarked on or before the due date; OR
 - if not mailed, returns with payment must be received and date stamped by a Consumer Taxation Branch or Government Agents office, on or before the due date.

In all cases, payments must be negotiable on or before the due date. If your tax return is late, you may be assessed a penalty equal to 10% of the tax due. Commission will be disallowed and interest assessed. If you do not receive a tax return for a reporting period, you still must pay your taxes by the due date. Provide all information normally provided on the return. A blank form is available on our Web site at: www.sbr.gov.bc.ca/ctb/forms.htm. Financial institutions cannot process returns printed off the Internet. Mail, fax, or bring this form to any Consumer Taxation Branch or Government Agent's office.

Commission Eligibility:

Each business (legal entity) may claim only one commission for each reporting period, even if it has more than one registration number and files more than one tax return. Claim the commission only on the registration number specified by the branch.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information requested is collected under the authority of and used for the purpose of administering the *Hotel Room Tax Act*. Questions about how the FOIPPA applies to this personal information can be directed to the general inquiry line at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440 elsewhere in Canada, or in writing to Revenue Programs Division, Suite 800 - 360 West Georgia Street, Vancouver BC V6B 6B2.

FIN 432/WEB Rev.2006/2/21

DETACH HERE AND FORWARD WITH YOUR PAYMENT



Remittance Form HOTEL ROOM TAX RETURN

Registration Number	H
DUE DATE	
<i>To avoid penalty & interest, see above</i>	
Period Covered	
If filing period is different, enter the correct period	mm / dd / yy to mm / dd / yy
ENTER AMOUNT PAID	

Make cheque or money order payable to Minister of Finance (OVER)



Business Closed – permanently or temporarily?

YES? Check the box and do the following:

- Notify us that you have closed your business or you will continue to receive tax returns that you must file even if no tax is due. If you DO NOT file the returns, you will be assessed for the estimated tax collected, penalty and interest.
- Please mail or fax (250 356-2195) the following information:
 - operator name and registration number;
 - date of closure;
 - reason for closure;
 - and 4) if sold, provide name, address, and phone number of purchaser.

NO Tax Collectable in this Period? You must still file a "NIL" return. See above for more details.

Hotel Room Tax Return Worksheet

STEP 1 Total Accommodation Sales

Enter your taxable, non-taxable, and exempt sales in Box A.

Total Accommodation Sales

A

STEP 2 Tax Collectable on Sales

Enter all tax that you have collected or should have collected (e.g., credit sales) in Box B.

Tax Collectable on Sales

B

Operator's Commission (To deduct commission, you must submit your return and pay in full by the due date.)

If Box B is . . .
 \$11.00 or less
 \$11.01 – \$333.33
 More than \$333.33

Enter in Box C . . .
 Amount of tax collectable
 \$11.00
 3.3% of tax collectable. Maximum amount is \$99.00

Operator's Commission

C

$B - C = D$

D

Net Tax Due on Sales Before Adjustments

"NIL" Return: You must file this return even if NO tax was collectable. You can mail or fax (250 356-1330) **both sides** of the Remittance Form. **Write your registration number on all pages.**

STEP 3 Adjustments

Only three adjustments can be taken. Any others will be disallowed. Check the applicable box(es) and enter the appropriate amount(s). You must keep documentation supporting each adjustment, for audit purposes. You must provide the documentation on request.

- Hotel Room Tax Refunded to Guests Whose Stay was Over One Month
- Bad Debt Write-Off
- Notification of Credit (pre-authorized tax adjustment)

<input type="text"/>
<input type="text"/>
<input type="text"/>

E
F
G

$E + F + G = H$

= H

Total Adjustments

STEP 4 Total Amount Due (Enter the amount paid on front of Remittance Form)

Make cheque or money order payable to:
 Minister of Finance
 A \$20 fee will be charged for dishonoured cheques.

$D - H = I$

I

Please proceed to Remittance Form below and fill in information from worksheet as directed



REMITTANCE FORM – Summary from Hotel Room Tax Return Worksheet

Please write your Registration No.

H

Teller Date Stamp

Total Accommodation Sales (Enter amount from Box A)

A

Tax Collectable on Sales (Enter amount from Box B)

B

Operator's Commission (Enter amount from Box C)

C

Net Tax Due on Sales Before Adjustments (Enter amount from Box D)

D

Adjustments (Enter amounts from Boxes E, F, G, & H)

For Office Use

- Hotel Room Tax Refunded to Guests Whose Stay was Over One Month
- Bad Debt Write-Off
- Notification of Credit (pre-authorized tax adjustment)

<input type="text"/>
<input type="text"/>
<input type="text"/>

E
F
G

H

Total Amount Due (Enter amount from Box I)

I

CERTIFICATION: I certify that the information I have provided on this form is true and correct, knowing that there are penalties for false statements.

Signature: _____ Print Name: _____ Daytime Telephone: () _____