

Tax and Revenue Administration (TRA)

Tourism Levy Act

Special Notice Vol. 7 No. 9

Deferral of Tourism Levy Remittances

Last updated: April 27, 2020

NOTE: This special notice is intended to explain legislation and provide specific information. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this special notice and governing legislation, the legislation takes precedence.

In response to the novel coronavirus COVID-19 pandemic, the Government of Alberta has declared a state of public health emergency under the *Public Health Act*. During this time, government recognizes the cash flow challenges Alberta businesses are facing in these exceptional circumstances.

Temporary accommodation providers in Alberta with tourism levy remittances due between March 27, 2020 and August 31, 2020 (the deferral period) may defer making these payments until August 31, 2020. Alberta will waive interest that otherwise would be payable in respect of these payments. Accommodation providers are expected to continue to file tourism levy returns as and when required by legislation. However, Alberta will waive any late-filing penalties that otherwise would be payable in respect of tourism levy returns due to be filed during the deferral period if all of the returns and respective remittances are received by TRA on or before August 31, 2020.

Notices of Assessment issued during the deferral period may include late-filing penalties and interest on all unpaid amounts. An accommodation provider who believes that a penalty or interest has been incorrectly assessed should [contact TRA](#) for assistance in having the assessment corrected. Further, any additional interest included on a Statement of Account issued during the deferral period should be disregarded.

This deferral measure is not available in respect of tourism levy remittances due during the deferral period for which payment has already been remitted to TRA. Further, this deferral measure does not apply to tourism levy, interest or penalties payable as a result of a Notice of (Re)assessment issued on or after March 27, 2020 in respect of a reporting period ending before February 2020.

TAX AND REVENUE ADMINISTRATION

9811 - 109 STREET NW, EDMONTON AB T5K 2L5

- Email: TRA.Revenue@gov.ab.ca
- Website: tra.alberta.ca
- Phone: 780-427-3044
- Fax: 780-427-0348

Note: for toll-free service in Alberta, call 310-0000, then enter the number.



Additional Information

For complete information on Alberta's tourism levy program, refer to the [Tourism Levy](#) page of our website.

For information on COVID-19, refer to the [COVID-19 info for Albertans](#) page of our website.

Contact Information and Useful Links

Email TRA:	TRA.Revenue@gov.ab.ca
Visit our website:	tra.alberta.ca
Subscribe to receive email updates:	tra.alberta.ca/subscribe.html
TRA Client Self-service (TRACS):	tra.alberta.ca/tracs

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