## Tax and Revenue Administration (TRA) *Tourism Levy Act* Special Notice Vol. 7 No. 11 Extension of Tourism Levy Abatement

Issued: December 7, 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.

The Government of Alberta recognizes the exceptional circumstances and challenges that temporary accommodation providers in Alberta (operators) are facing at this time. As previously announced in <u>Special Notice Vol. 7 No. 10</u>, *Tourism Levy Abatement and Deferral*, operators may retain all tourism levy collected from persons paying the tourism levy on accommodation purchased between March 1 and December 31, 2020 (the abatement).

As <u>announced</u> by the Minister of Jobs, Economy and Innovation on December 4, 2020, the <u>abatement is extended to March 31, 2021</u>. Accordingly, operators are not required to remit amounts collected between March 1, 2020 and March 31, 2021, but may retain the amounts for their own use. Interest or fines otherwise payable under the *Tourism Levy Act* (the Act) for the failure to remit tourism levy will not be assessed in respect of these amounts.

However, operators must continue to report the amounts of tourism levy collected during the abatement period by filing tourism levy returns as and when required by the Act.

## **Additional Information**

For additional information on Alberta's tourism levy program, refer to the <u>Tourism Levy</u> 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

## TAX AND REVENUE ADMINISTRATION

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- Email: <u>TRA.Revenue@gov.ab.ca</u>
- 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.

Aberta