

Tax and Revenue Administration (TRA)

Tourism Levy Act

Special Notice Vol. 7 No. 13

Transitional Rule for Tourism Levy on Accommodation Purchased Through an Online Marketplace

Issued: March 30, 2021

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.

As explained in [Special Notice Vol. 7 No. 12, Providing Accommodation Through an Online Broker](#), the Government of Alberta is extending the tourism levy to short-term rentals (STRs) purchased through an online marketplace. Effective April 1, 2021, a person who lists accommodation for rent through an online marketplace is required to be registered with TRA as an accommodation host, and will be responsible for filing returns and remitting the tourism levy collected in respect of accommodation purchased through the online marketplace.

However, the tourism levy does not apply to STRs booked by purchasers through an online marketplace before April 1, 2021, even if the purchaser occupies the accommodation after that date. Accordingly, accommodation hosts are required to remit tourism levy amounts collected only in respect of STRs booked by purchasers through an online marketplace on or after April 1, 2021.

Additional Information

For additional information on the changes to Alberta's tourism levy program, refer to the [Tourism Levy](#) page of our website, which includes revised Information Circulars that provide more detail about the new registration requirements, exceptions under which the tourism levy does not apply and examples of possible scenarios under which accommodation may be provided through an online broker.

Contact Information and Useful Links

Email TRA:	TourismLevy@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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- 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.

