

# Tax and Revenue Administration (TRA)

## Tourism Levy Act

### Special Notice Vol. 7 No. 10

## Tourism Levy Abatement and Deferral

Last updated: May 21, 2020

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*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 during the Alberta Public Health Emergency (COVID-19). As announced on May 19, 2020 by the Minister of Economic Development, Trade and Tourism, Operators may retain all tourism levy amounts collected from people paying the tourism levy on accommodation purchased between March 1 and December 31, 2020 (the Abatement). Operators are not required to remit these amounts and may retain them for their own use. Furthermore, interest or fines for the failure to remit tourism levy will not be assessed in respect of these amounts.

However, the Abatement does not apply to amounts collected by Operators from people paying the tourism levy on accommodation purchased before March 1, 2020, although Operators may defer remitting these amounts to TRA until August 31, 2020 (the Deferral). Alberta will waive interest that otherwise would be payable in respect of these amounts. Therefore, monthly remitters (Operators that rent 50 or more sleeping rooms) may defer remitting the tourism levy due in respect of the February 2020 collection period until August 31, 2020. Quarterly remitters (Operators that rent fewer than 50 sleeping rooms) may defer remitting the tourism levy due in respect of January and February 2020 until August 31, 2020, and may retain the tourism levy collected in respect of March 2020.

Operators that have already remitted to TRA tourism levy amounts collected in respect of accommodation purchased on or after March 1, 2020 are entitled to a refund. No application is necessary in order for Operators to receive their refund. Rather, TRA will issue each refund as soon as possible based on the amount of tourism levy that was remitted in respect of a collection period commencing after March 1, 2020. However, TRA will be contacting all quarterly remitters and requesting confirmation of the portion of the quarterly remittance that related to accommodation purchased on or after March 1, 2020.

Note that the Deferral does not apply to any amounts of tourism levy that have already been remitted to TRA in respect of accommodation purchased before March 1, 2020, and refunds will not be issued for these amounts. Furthermore, the Deferral 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.

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**TAX AND REVENUE ADMINISTRATION**  
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- Email: [TRA.Revenue@gov.ab.ca](mailto:TRA.Revenue@gov.ab.ca)
- Website: [tra.alberta.ca](http://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.



In all cases, Operators must continue to report the amounts of tourism levy collected by filing 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 otherwise due to be filed between March 30 and August 28, 2020 if all of the returns are received by TRA on or before August 31, 2020.

Notices of Assessment issued between March 1 and August 31, 2020 may include late-filing penalties and interest on all unpaid amounts. Operators that believe a penalty or interest has been incorrectly assessed should [contact TRA](#) for assistance in having the assessment corrected. Furthermore, any additional interest included on a Statement of Account issued between March 1 and August 31, 2020 should be disregarded.

## **Additional Information**

For additional 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**

<b>Email TRA:</b>	<a href="mailto:TRA.Revenue@gov.ab.ca">TRA.Revenue@gov.ab.ca</a>
<b>Visit our website:</b>	<a href="http://tra.alberta.ca">tra.alberta.ca</a>
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