



BRITISH COLUMBIA

The Best Place on Earth

Ministry of Finance

# HOTEL ROOM TAX RETURN

Under the *Hotel Room Tax Act*

Business Number	
Registration Number	H
<b>DUE DATE</b>	
<i>To avoid penalty &amp; 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 website: [www.sbr.gov.bc.ca/documents\\_library/bulletins/hrt\\_003.pdf](http://www.sbr.gov.bc.ca/documents_library/bulletins/hrt_003.pdf)



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

## Do not use for payment at financial institutions

### 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 your return and payment must be:

- received and dated on or before the due date by a financial institution, Service BC - Government Agent or ministry office, or
- if mailed, received by the ministry on or before the close of business (4:30 pm) on the 23rd of the month following the end of your reporting period to be considered on time. Returns postmarked but not received by the due date are not on time.

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 website at: [www.sbr.gov.bc.ca/documents\\_library/forms/0432FILL.pdf](http://www.sbr.gov.bc.ca/documents_library/forms/0432FILL.pdf).

Financial institutions cannot process returns printed off the Internet. Mail, fax, or bring this form to any Consumer Taxation Branch or Service BC - Government Agent 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 on this form is collected for the purpose of administering the *Hotel Room Tax Act* under the authority of both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) Email: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)

FIN 432/WEB Rev.2009/2/2

DETACH HERE AND FORWARD WITH YOUR PAYMENT



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## Remittance Form HOTEL ROOM TAX RETURN

Legal Name of Business

**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
  - 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.

Registration Number	H
<b>DUE DATE</b>	
<i>To avoid penalty &amp; 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)

## Do not use for payment at financial institutions



Complete both sides of Remittance Form

# Hotel Room Tax Return Worksheet

<b>STEP 1</b>	<b>Total Accommodation Sales</b> Enter your taxable, non-taxable, and exempt sales in Box A. <span style="float: right;">Total Accommodation Sales</span> <div style="border: 1px solid black; width: 150px; height: 20px; margin-left: 100px;">A</div>											
<b>STEP 2</b>	<b>Tax Collectable on Sales</b> Enter all tax that you have collected or should have collected (e.g., credit sales) in Box B. <span style="float: right;">Tax Collectable on Sales</span> <div style="border: 1px solid black; width: 150px; height: 20px; margin-left: 100px;">B</div> <p><b>Operator's Commission</b> (To deduct commission, you must submit your return and pay in full by the due date.)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><i>If Box B is . . .</i></td> <td style="width: 30%;"><i>Enter in Box C . . .</i></td> <td style="width: 40%;"></td> </tr> <tr> <td>\$22.00 or less</td> <td>Amount of tax collectable</td> <td style="border: 1px solid black; width: 150px; height: 20px;">C</td> </tr> <tr> <td>\$22.01 – \$333.33</td> <td>\$22.00</td> <td rowspan="2" style="border: 1px solid black; width: 150px; height: 20px;">D</td> </tr> <tr> <td>More than \$333.33</td> <td>6.6% of tax collectable. Maximum amount is \$198.00</td> </tr> </table> <p><b>Net Tax Due on Sales Before Adjustments</b></p> <div style="border: 1px solid black; width: 150px; height: 20px; margin-left: 100px;">D</div> <p><b>“NIL” Return:</b> You must file this return even if NO tax was collectable. You can mail or fax (250 356-1330) <b>both sides</b> of the Remittance Form. <b>Write your registration number on all pages.</b></p>	<i>If Box B is . . .</i>	<i>Enter in Box C . . .</i>		\$22.00 or less	Amount of tax collectable	C	\$22.01 – \$333.33	\$22.00	D	More than \$333.33	6.6% of tax collectable. Maximum amount is \$198.00
<i>If Box B is . . .</i>	<i>Enter in Box C . . .</i>											
\$22.00 or less	Amount of tax collectable	C										
\$22.01 – \$333.33	\$22.00	D										
More than \$333.33	6.6% of tax collectable. Maximum amount is \$198.00											
<b>STEP 3</b>	<b>Adjustments</b> Only two 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. <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 45%;"><input type="checkbox"/> Hotel Room Tax Refunded to Guests Whose Stay was Over One Month</td> <td style="width: 55%; border: 1px solid black; height: 20px;">E</td> </tr> <tr> <td><input type="checkbox"/> Bad Debt Write-Off</td> <td style="border: 1px solid black; height: 20px;">F</td> </tr> </table> <p><b>Total Adjustments</b> = <span style="float: right;">E + F = G</span></p> <div style="border: 1px solid black; width: 150px; height: 20px; margin-left: 100px;">G</div>	<input type="checkbox"/> Hotel Room Tax Refunded to Guests Whose Stay was Over One Month	E	<input type="checkbox"/> Bad Debt Write-Off	F							
<input type="checkbox"/> Hotel Room Tax Refunded to Guests Whose Stay was Over One Month	E											
<input type="checkbox"/> Bad Debt Write-Off	F											
<b>STEP 4</b>	<b>Total Amount Due</b> (Enter the amount paid on front of Remittance Form) <span style="float: right;">D – G = H</span> <div style="border: 1px solid black; width: 150px; height: 20px; margin-left: 100px;">H</div> <p><b>Make cheque or money order payable to:</b> Minister of Finance</p> <p>A \$20 fee will be charged for dishonoured cheques.</p>											

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. <b>H</b>	<b>Total Accommodation Sales</b> (Enter amount from Box A)	A
Teller Date Stamp	<b>Tax Collectable on Sales</b> (Enter amount from Box B)	B
	<b>Operator's Commission</b> (Enter amount from Box C)	C
	<b>Net Tax Due on Sales Before Adjustments</b> (Enter amount from Box D)	D
	<b>Adjustments</b> (Enter amounts from Boxes E, F & G)	
	For Office Use <input type="checkbox"/> Hotel Room Tax Refunded to Guests Whose Stay was Over One Month	E
	<input type="checkbox"/> Bad Debt Write-Off	F
	<b>Total Amount Due</b> (Enter amount from Box H)	G
		H

**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: **X** \_\_\_\_\_ Print Name: \_\_\_\_\_ Daytime Telephone: ( ) \_\_\_\_\_