



## **MUNICIPAL ACCOMMODATION TAX (MAT)**

### **Information for Visitors**

#### **What is the Municipal Accommodation Tax (MAT)?**

On July 11, 2022 City of Stratford Council passed [by-law 93-2022](#) approving the implementation of a four percent (4%) mandatory MAT applicable on all short-term accommodations under 30 days. The MAT will come into effect on July 1, 2023 and applies to all accommodation sold for a continuous period of 30 days or less including:

- a room or suite of rooms containing one or more beds or cots, whether in a hotel, motel, boarding, lodging, or rooming house, bed and breakfast or other establishment providing lodging.
- in a tent, trailer, vehicle, recreational vehicle or other structure on a campsite or in a campground, regardless of whether the tent/trailer/vehicle/recreational vehicle/structure is brought to the campsite/campground by the patron or if it is existing on the campsite or in the campground.

**The MAT will help our local visitor economy remain competitive through regenerative, sustainable and socially responsible tourism development and infrastructure projects that improve quality of life and prosperity throughout our community.**

#### **What is the percentage rate for the MAT?**

Stratford's MAT is 4%, similar to the industry standard across the Province.

#### **Are hotel amenity fees and service charges subject to the MAT?**

No. The transient accommodation tax authority does not extend to incidental fees and charges unrelated to the purchase of accommodation. The by-law states: The Municipal Accommodation Tax shall not apply to Ancillary Charges that are itemized separately on the Purchaser's receipt. For example, the purchase of a meal in a hotel restaurant would not be considered transient accommodation and therefore would not be made subject to a Municipal Accommodation Tax. However, where the provider of transient accommodation fails to separately itemize ancillary charges, the Municipal Accommodation Tax shall apply to the total amount of the purchase price.

For more information, and a full list of [MAT Frequently Asked Questions](#), visit the City of Stratford's MAT web page: [stratford.ca/mat](http://stratford.ca/mat)