Marketing Levy - Information Session

ORHMA
ONTARIO RESTAURANT
HOTEL & MOTEL ASSOCIATION

Town of Antigonish

Nov 2, 2026

Town of Antigonish
Marketing Levy

- Marketing Levy By-law
- Start Date: Jan 1, 2024
- Accommodation Levy: 3.0% of purchase price of accommodation (Includes: price, optional fees, service fees & other considerations accepted by the operator)
- Town of Antigonish Municipality has entered into agreement with ORHMA to collect and remit Levy from Jan 1, 2027.
- Secure online Levy Reporting Portal

Town of Antigonish
Marketing Levy -Changes

- No Changes to the Marketing By-law itself.
- New Levy Reporting Portal by ORHMA
- Start Date: Jan 1, 2026
- First month Levy reporting to ORHMA – Jan 2027
- https://antigonish.orhma.com/login
  - Secure log-in for each Hotels issued by ORHMA
  - Two Factor Authentication code (2FA) required
  - Multiple users for same hotels
  - Reminders for monthly Levy Returns/payment
  - Receipts for all payments are issued
  - Aging report are available
  - Over-due reports are available
  - Applicable Interest Invoices can be generated and billed to hotels
  - Live & transparent between Hotels/Town/ORHMA

Town of Antigonish
Marketing Levy -Changes

- Dec 2026 and prior months – please file Levy reports and make payment to the Town
- Jan 2027 and forward – file Levy reports on new Levy Portal and make payment to ORHMA

Levy – Report / Remittance (Monthly)

- Hotels to report Monthly on a secure online “Levy Reporting Portal” on or before the 15th day of after each month.
- Hotels to Remit Levy to ORHMA

Methods of Payment to ORHMA

- All payment methods except Cash or Credit card
- Operators with Business account – we prefer EFT / direct deposit to ORHMA's designated acct for Antigonish
- Bank Acct information will be emailed to all reporting contacts.
- Cheques are acceptable along with online bill Payments for those may not have business accounts (future)

Levy – Audit & Inspections

- Hosts to keep for a period no less than 7 years of documents
  - Sales of accommodation
  - Amount of the Levy collected; and
  - The remittances made to levy collection agent

- Municipality Treasurer or an agent may inspect and audit all books, documents, transactions of accommodation providers

- Each Hosts to furnish upon the demand of the Treasurer or an agent for reasonable inspection, audit for the purpose of enforcement of Levy by-law

Levy – Collection (STRs)

- Add Levy to all your listings with Airbnb / Vrbo etc

Airbnb - **airbnb.ca/help/article/2523**

Vrbo - **help.vrbo.com/category/Local_Taxes**

Booking.com - **partner.booking.com/en-us/help/commission-invoices-tax/local-taxes/understanding-vat-and-local-taxes**

Levy – Listing on Airbnb (STRs)

How to add taxes for individual listings

Add taxes for individual listings on desktop

1. Click Listings and select the listing you want to edit
2. In **Listing editor**, click **Settings**
3. Under **Edit preferences**, click **Taxes**
4. Click **Add a tax** 
5. Choose the **Tax type** and the **Type of charge**
6. Enter the **Amount** being collected
7. Add your **Accommodations tax registration number**
8. Choose whether your region provides an exemption for long-term stays (if you choose **Yes**, you'll be given the option to provide additional details)
9. Agree to the terms and click **Save**

Levy – Listing on Airbnb (STRs)

Accommodations tax registration number: Your Registration Number issued by the Province

Many jurisdictions in the US issue an accommodations tax registration number, which is the unique number you were assigned by your local taxing jurisdiction. Depending on the jurisdiction, this may be an accommodations tax-specific registration number or a local business registration or account number. For example, in Florida, your accommodations tax registration number would be your state sales tax registration number for sales tax, and county tourist development tax number for tourist development tax.

Your accommodations tax registration number will vary based on the specific tax you are collecting in addition to the jurisdiction.

Levy – Listing on Airbnb (STRs)

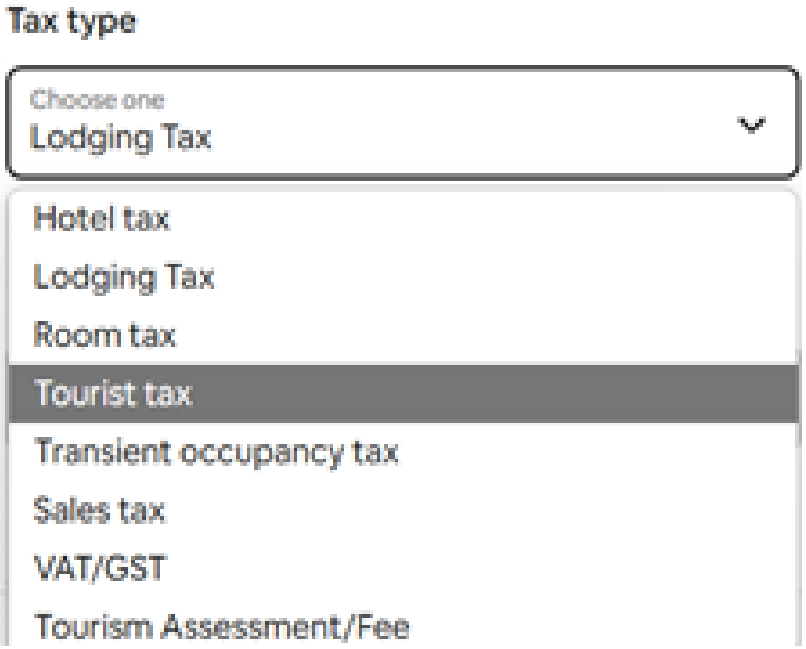
Business tax ID: **(This the business number of the hosts, optional field)**

A tax ID for a business is a unique number relating directly to the business itself. For example, in the US, your business tax ID is your federal employer identification number (EIN); in the UK, your business tax ID is your unique taxpayer reference (UTR); and in Estonia, your business tax ID is your registration code for legal persons.

This ID number will vary based on where your business is registered and it may be used to identify your business for multiple purposes, not just taxes. Usually your business tax ID is issued at the time of tax or business registration. You can find this number on tax or business documents you've received. Adding this information is optional.

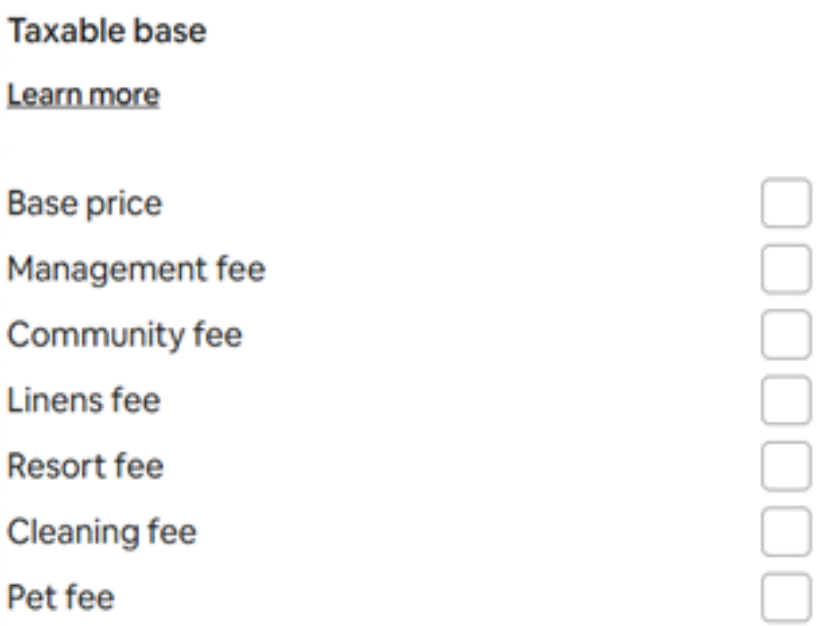
Levy – Listing on Airbnb (STRs)

Select "Tourist Tax"



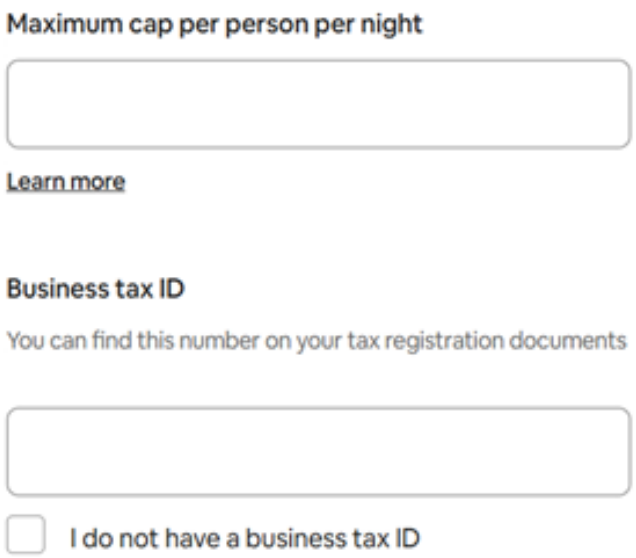
Levy – Listing on Airbnb (STRs)

Select "check all items "



Levy – Listing on Airbnb (STRs)

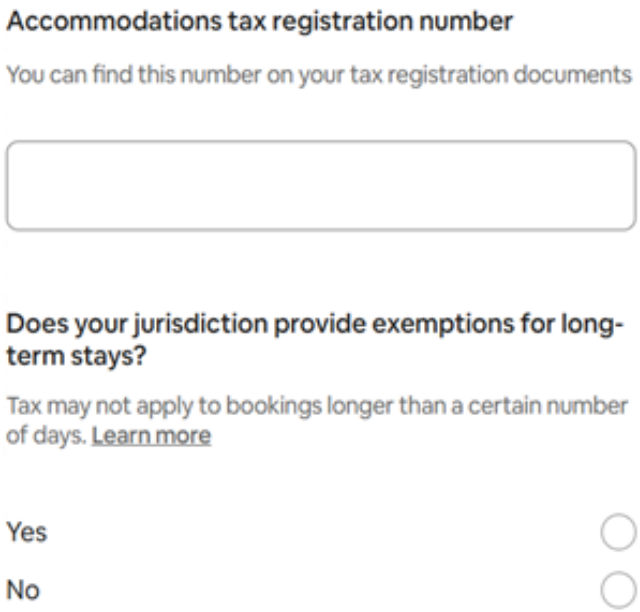
Select "No Cap per night "



Enter your business number if you have it.

Levy – Listing on Airbnb (STRs)

Select "STR Number issued by the Province"



Exemption for long-term stays = 30 or more.

Levy – Penalties

- Section 12 of Levy By-law prescribes penalty

- First Offence
- Second Offence

ORHMA - Levy Reporting Portal

- Levy Reporting Tool to be provided to all properties
- https://antigonish.orhma.com/login
  - Secure log-in for each users issued by ORHMA
  - Reminders for reports issued
  - Receipts for all payments are issued
  - Aging report are available to hosts & Town
  - Applicable Interest Invoices can be generated and billed to hotels
  - Fully transparent between Hosts/Town/ORHMA

Questions ?

- General email: Levy@orhma.com Please provide your full address with name of the municipality and STR number for us to answer your questions.

- Phone Number: 905-592-3023

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