

I am a short term rental accommodation. Do I still need to remit the Municipal Accommodation Tax (MAT)?

If you are currently operating a rental accommodation on a short term basis (less than 30 days), you are required to file quarterly MAT remittances. Below are some scenarios that may pertain to you and your operation.

Scenario 1: My rental operates entirely through Airbnb and I have directed Airbnb to collect and remit MAT tax. I have opted in Airbnb PTT (Pass Through Tax) services. I do not use any other 3rd party booking platforms (ie. booking.com, vrbo.com, etc) or accept private rental requests. All revenue is made through Airbnb and Airbnb collects and remits the MAT on my behalf.

Below is a sample remittance form for this scenario:

Scenario 1

SECTION 3-FINANCIAL INFORMATION

Total Accommodation Revenue of the report-writing period	A	\$5,500.00
Total Exempt Accommodation Revenue (if any) for the reporting period	B	
Total Accommodation Revenue subject to MAT	A-B=C	\$5,500.00
Total MAT Payable- Current Period	C x 4%=D	\$220.00
Adjustments	E	\$220.00
Total MAT payable	D +/- E	\$0.00

Please provide details on adjustments:

Total revenue for quarter was \$5,500. MAT was collected and remitted through Airbnb on my behalf.

Scenario 2

My rental operates through Airbnb as well as other 3rd party booking platforms such as booking.com, vrbo.com, etc. I also accept private short term rentals directly from my customers. I have directed Airbnb to collect and remit MAT tax. I have opted in Airbnb PTT (Pass Through Tax) services. I am only required to collect and remit MAT on revenue made outside of Airbnb.

Below is a sample remittance form for this scenario:

SECTION 3-FINANCIAL INFORMATION

Total Accommodation Revenue of the report-writing period	A	\$5,500.00
Total Exempt Accommodation Revenue (if any) for the reporting period	B	
Total Accommodation Revenue subject to MAT	A-B=C	\$5,500.00
Total MAT Payable- Current Period	C x 4%=D	\$220.00
Adjustments	E	\$120.00
Total MAT payable	D +/- E	\$100.00

Please provide details on adjustments:

Total revenue for quarter was \$5,500. Total MAT payable $\$5,500 * 4\% = \220

MAT remitted by Airbnb = \$120

MAT Payable from revenue made through vrbo.com = \$100.

Scenario 3

My rental does not operate through Airbnb. I use a different booking platform such as booking.com, vrbo.com etc. I also accept short term rentals directly from my customers, not using a booking platform. I am required to collect and remit MAT for all revenue.

Below is a sample remittance form for this scenario:

SECTION 3-FINANCIAL INFORMATION

Total Accommodation Revenue of the report-writing period	A	\$5,500.00
Total Exempt Accommodation Revenue (if any) for the reporting period	B	
Total Accommodation Revenue subject to MAT	A-B=C	\$5,500.00
Total MAT Payable- Current Period	C x 4%=D	\$220.00
Adjustments	E	
Total MAT payable	D +/- E	\$200.00

Please provide details on adjustments: