

# Completing the Tourism Levy Return Instruction Guide

Tax and Revenue Administration (TRA)

Last updated: March 27, 2023

*NOTE: This Instruction Guide is intended to provide assistance when completing the tourism levy return online. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this Instruction Guide and governing legislation, the legislation takes precedence.*

## Completing the Tourism Levy Return Instruction Guide

The following instructions focus on the steps to be followed when filing a return electronically in Tax and Revenue Client Self-Service (TRACS). However, the line items and information required in the return are the same if filing by paper, so both electronic and paper filers can reference this guide.

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### Who must complete a tourism levy return?

An entity that sells, offers for sale or otherwise provides temporary accommodation in Alberta is required to file a return for a specified collection period (i.e., monthly or quarterly).

The entity must be registered and have a tourism levy account with Tax and Revenue Administration before a return can be filed. More information is available at [How to register](#) and/or the [Tourism Levy Registration Instruction Guide](#).

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## Filing frequency

Returns are required to be filed each month or calendar quarter (e.g., January 1 to March 31) dependent on the number of sleeping rooms rented or available for rent:

- Monthly: 50 or more sleeping rooms available for rent
- Quarterly: less than 50 sleeping rooms available for rent

**Operators** (e.g., hotel, motel, inn, etc.) are registered by location or establishment:

- If an operator rents or offers for rent 50 or more sleeping rooms for each facility, monthly returns are required.
- If an operator rents or offers for rent less than 49 or less rooms for each facility, quarterly returns are required.

**Accommodation hosts** (i.e., offering temporary accommodation in a residential unit) the filing frequency depends on total number of sleeping rooms available for rent in all residential units:

- If an accommodation host rents or offers for rent 50 or more sleeping rooms for all residential units, monthly returns are required.
- If an accommodation host rents or offers for rent 49 or less sleeping rooms for all residential units, quarterly returns are required.

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## When is a return required to be filed?

### Due date:

TRA must receive your return on or before the 28th day after the end of each collection period. For example, a return for the January to March calendar quarter is due on or before April 28.

If the due date falls on a weekend or holiday, the next business day becomes the due date. For example, August 28, 2021, falls on a Saturday, so the due date becomes the next business date, Monday, August 30, 2021.

### Nil returns:

**Operators** (e.g., hotel, motel, inn, etc.) are required to file a return whether or not any accommodation was provided or purchased during the period. A 'nil' return, one where all the return line items are '0,' is still required to be filed on time.

**Accommodation hosts** (i.e., residential units) are only required to file a return when accommodation was provided or purchased during a collection period. A 'nil' return, one where all the return line items are '0,' is not required to be filed.

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## General instructions

- If you registered **on or after** April 1, 2021, returns must be filed electronically online using [Tax and Revenue Administration Client Self-Service \(TRACS\)](#).
- If you registered **prior to** April 1, 2021, you may file returns either on paper or electronically, but you are encouraged to transition to electronic filing as soon as possible. If you require assistance, email [TourismLevy@gov.ab.ca](mailto:TourismLevy@gov.ab.ca).
- Upon receiving your return, TRA will:
  - ensure the return is complete;
  - contact you for more information (if required); and
  - issue a notice of assessment if the return is assessed differently from what was submitted, interest and/or a penalty was charged, or there is an amount owing for the reporting period.

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## Completing the Return in TRACS

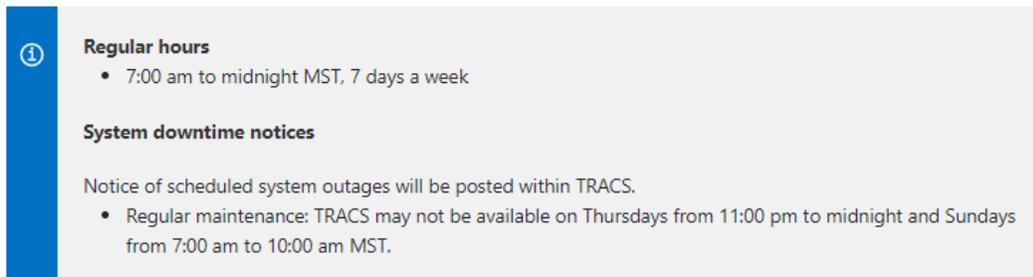
The following steps outline how to complete the tourism levy return in TRACS.

### Log in to your TRACS account (Images 1 & 2)

1. Go to <https://tracs.finance.gov.ab.ca/>
2. Select 'Next' on the TRACS availability page (Image 1).
3. Sign in by entering your Alberta.ca account username and password (Image 2).

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## TRACS availability



The screenshot shows a blue sidebar on the left with a white circle containing the number 1. The main content area has a light gray background and contains the following text:

**Regular hours**

- 7:00 am to midnight MST, 7 days a week

**System downtime notices**

Notice of scheduled system outages will be posted within TRACS.

- Regular maintenance: TRACS may not be available on Thursdays from 11:00 pm to midnight and Sundays from 7:00 am to 10:00 am MST.

Next

Image 1: This is how the screen will appear when you first access TRACS.

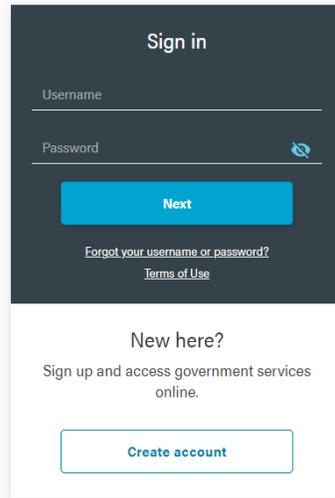


Image 2: This is how the screen will appear in step 3.

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### Select the period end (Image 3)

1. Select the account you want to file by clicking on the appropriate hyperlink (legal name, BIN and occurrence number) under Tourism Levy from the TRACS home page.
2. Select 'Submit Return' from the menu on the left.
3. Select the period end from the drop down menu. The current period end will appear at the top of the list.
4. Select 'Next'.

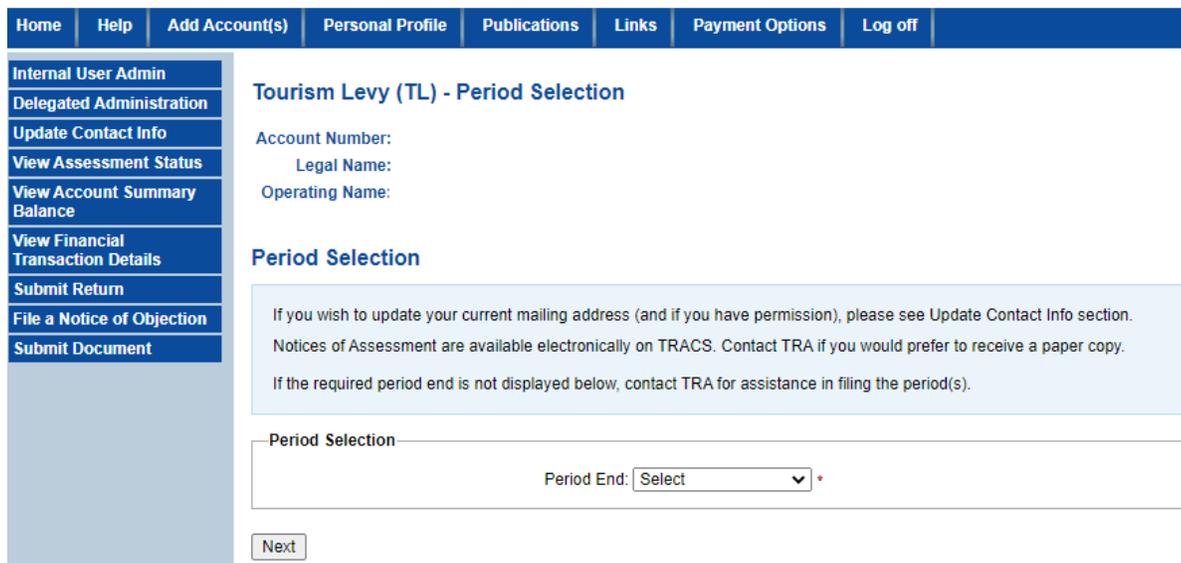


Image 3: This is how the screen will first appear when 'Submit Return' is selected.

### Enter information (Images 4 and 5)

#### Revenue from stays:

- **Line 020 – Direct:** Enter all revenue for stays booked or reserved directly by the registrant. For example, all bookings made by phone, your own website, or by e-mail.
- **Line 022 – Third-Party Online Marketplaces:** Enter all revenue received by the registrant for stays booked or reserved using a third-party online marketplace (e.g., Airbnb, VRBO, Expedia, etc.) This also includes revenue received by the registrant from authorized online brokers.
- **Line 025 – Complimentary Room Rentals:** Report all rentals provided to a contractor performing services for the operator. This no longer includes complimentary room rentals to employees, directors and other associated persons.

Refer to the Accommodation Provided for Non-Monetary or No Consideration section in [Information Circular TL-1: Overview of the Alberta Tourism Levy Program](#) for more information.

- **Line 028 – Gross Revenue:** This is a calculated field and will populate on the review page.

|  | Round to nearest dollar |
|--|-------------------------|
| <b>Revenue From Stays</b>  |                         |
| <b>020</b> Direct                             | <input type="text"/>    |
| <b>022</b> Third - Party Online Marketplaces  | <input type="text"/>    |
| <b>025</b> Complimentary Room Rentals         | <input type="text"/>    |
| <b>028</b> Gross Revenue                     |                         |

Image 4: This is how the screen will appear where the user enters the revenues from stays.

### Less: Exemptions and Other Deductions

- **Line 030 – Revenue from Excluded and Exempt Stays:** Enter revenue for continuous stays (28 days or longer), billings to the Government of Canada and eligible First Nations consumers (if the facility is on a reserve in Alberta).
- **Line 032 – Revenue from Authorized Online Brokers remitting on your behalf:** Enter the revenue received from authorized online brokers, if the authorized online broker will be remitting the tourism levy on your behalf. This amount must also be included in revenue reported on line 022.
- **Line 034 – Total Exemptions and Deductions:** This is a calculated field and will populate on the review page.
- **Line 040 – Adjustment:** Enter an amount in dollars for any adjustments to revenue not entered above. Enter a negative number to reduce the revenue and a positive number to increase revenue.  
  
A description or explanation of the adjustment is required in line 041 if a value is entered here.
- **Line 041 – Description of Adjustment:** Enter a brief explanation providing information about what the adjustment in line 040 is for.
- **Line 045 – Net Revenue:** Gross Revenue (line 028) less Total Exemptions and Deductions (line 034) plus Adjustment (line 040). This field is a calculated field.
- **Line 037 – Tourism Levy Rate:** The tourism levy rate will automatically populate in this field.
- **Line 050 – Net Tourism Levy Payable:** Net Revenue (line 045) multiplied by the Tourism Levy Rate (line 037).

Select 'Review' to continue to the Review Summary.

Correct the information provided if you receive an error or validation message and re-select 'Review'.

| Less:<br>Exemptions and Other Deductions   |                      |
|--|----------------------|
| <b>030</b> Revenue from Excluded and Exempt Stays                           | <input type="text"/> |
| <b>032</b> Revenue from Authorized Online Brokers remitting on your behalf  | <input type="text"/> |
| <b>034</b> Total Exemptions and Deductions                                  |                      |
| <b>040</b> Adjustment   | <input type="text"/> |
| <b>041</b> Description of Adjustment                                        | <input type="text"/> |
| <b>045</b> Net Revenue    |                      |
| <b>037</b> Tourism Levy Rate   | 4.00%                |
| <b>050</b> Net Tourism Levy Payable   |                      |

Image 5: This is how the screen will appear where the user enters the exemptions and deductions.

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### Review Summary

1. Review the information provided on the previous screen and the calculated amounts to ensure it matches your records.
2. Select 'Previous' to return to the entry screen if you need to make changes.
3. Select 'Submit' to send the return to TRA.

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### Confirmation (Image 6)

1. Select 'Printer Friendly' to print or save a copy of the confirmation page for your records.
2. If paying by cheque, select 'Print Payment Slip' to open a new window. Print the payment slip, attach it to the cheque and send to TRA.
3. To access the submitted information in the future, a PDF containing the submitted information is available in TRACS by selecting 'View Assessment Status' and selecting the PDF icon for the period end in the Submission Details column.

## Tourism Levy (TL) - Confirmation

Account Number:  
Legal Name:  
Operating Name:

Confirmation Number:

October 29, 2020

Print the following summary for your records before leaving this page.

Printer Friendly

### Payment Amount

Legal Name:  
Alberta Business Identification Number (BIN):  
Remittance Code:  
Period End:

**050** Net Tourism Levy Payable \$

Note that payment is due by October 28, 2020.

Net Tourism Levy Payable amount excludes interest and penalty amounts that may be assessed.

### Payment by Electronic Payment (Government Tax Payment and Filing Service)

If you currently have online business banking through your financial institution, you may have access to this service. Please click [here](#) for a list of financial institutions offering Electronic Pay.

Please use the following information when paying using the Government Tax Payment and Filing Service:

**Alberta Business Identification Number (BIN):**  
Remittance Code: 05 Tourism Levy (TL)  
Period End: 2020/09/30

### Payment by Cheque

If paying by cheque, please print the Payment Slip and include it with a cheque payable to the GOVERNMENT OF ALBERTA. All payments must be in CANADIAN FUNDS.

Please write the following information on the cheque:

**Alberta Business Identification Number (BIN):**  
Remittance Code: 05 Tourism Levy (TL)  
Period End: 2020/09/30

Payment may be mailed or delivered to:

Tax and Revenue Administration  
Alberta Treasury Board and Finance  
9811 - 109 Street  
Edmonton, AB T5K 2L5

Print Payment Slip

Image 6: This is how the confirmation screen will appear.

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## Remitting the tourism levy

The tourism levy payable must be received by TRA no later than the 28th day of the month following the end of the period.

TRA accepts a variety of payment methods. See [Making payments to TRA](#) for more information.

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