Accommodation Providers Frequently Asked Questions (FAQs)

Guest Invoicing Information

Do I need to show the Municipal Accommodation Tax (MAT) on the guest invoice or receipt?

Yes. The collection of the MAT takes effect April 1, 2025 and will add an additional 5% per room per night. It will be added to the hotel room rate paid by the guest at the end of their bill before HST has been calculated.

Is HST charged on top of the Municipal Accommodation Tax?

Hotel Providers

The MAT is subject to HST. You will need to collect and pay this HST, along with your other HST payments, to the Canada Revenue Agency.

Short-Term Rental Operators

The MAT is only subject to HST if you are registered for HST as a short-term rental operator. Please consult the Canada Revenue Agency to determine your HST registration obligations.

How do refunds and no shows affect the amount of Municipal Accommodation Tax I remit?

If the MAT was added to an invoice that was paid by a guest, and you subsequently issue a full or partial refund on that accommodation charge, the customer should also be refunded the applicable amount of MAT that corresponds to the refund amount. If the refund occurs after you have remitted the MAT, you can adjust the MAT submission the following remittance period noting the refund in your submission documentation.

If you experience no-shows and your policy is to charge a portion of the room rental as a penalty, then the MAT should also be charged to the no-show portion. If, however, you have a flat administrative fee that is charged for no shows no matter what the room rate, then the MAT does not need to be applied.

What's the difference between rooms available vs rooms sold?

Rooms Available: The total number of rooms available in the reporting period. Example, a short-term rental that has 2 rooms available for 30 days of the year, the total rooms available for the period is 60.

Rooms Sold: The total number of rooms actually booked during the period.

Collection and Remittance

What types of accommodations are required to collect and remit the MAT?

Hotel Providers

Hotel Providers are required to collect and remit a 5% MAT on all rental accommodations for more than 4 hours and continuous stays of 28 days or less.

The MAT is only applied to the cost of the room used for accommodation.

The MAT is not charged on other hotel services such as meeting room rentals, parking, food and beverage, room services, internet, and phone charges, provided they are itemized separately on the bill.

Short-Term Rental Operators

Short-Term Rental Operators that operate through a service like Airbnb or VRBO are required to collect and remit a 5% MAT on all rentals.

The MAT is not charged on other services like cleaning or administrative fees, provided they are itemized separately on the bill.

How do I report and remit MAT funds to the municipality?

A Monthly Remittance Form - ajax.ca/MATmonth (for hotels) and a Quarterly Remittance Form - ajax.ca/MATquart (for Short-Term Rental Operators) are available for reporting total paid accommodations and MAT collected.

Please submit your completed Form along with payment to MAT@ajax.ca by the specified due date.

Payment options are as follows:

1. Send an e-transfer payment to: MAT@ajax.ca. Please make sure to include your MAT Identification Number (or rental property address if no MAT Identification Number has been provided) in the description. (Preferred Method)
2. Mail a cheque made payable to the Town of Ajax and state it is for "MAT" and include your MAT Identification Number on the front of your cheque.
3. Send an EFT (Electronic Fund Transfer) payment directly to the Town of Ajax. Please contact the Town at MAT@ajax.ca for required bank details.
4. Online Credit Card Payment - https://ipn.paymentus.com/cp/ajtx. You may create an account or make a one-time payment without registering. Please note a 2.49% fee will be added at checkout.

How do I get assigned a unique MAT Identification Number?

Upon completion of your first remittance to MAT@ajax.ca you will be provided with a MAT Identification Number to use on future remittances.

Will Airbnb or VRBO collect and remit the MAT on my behalf?

No. Airbnb and VRBO will not be collecting the MAT on behalf of Town of Ajax hosts.

For now, there is functionality to 'add tax' through the Airbnb platform, which hosts can read about here. To access the 'add tax' feature, hosts will need Airbnb's professional tools. Find more information about them here.

https://www.airbnb.ca/help/article/2523

https://www.airbnb.ca/help/article/2499

When is the Municipal Accommodation Tax due?

Hotels Providers are required to remit MAT payments to the Town on a monthly basis, 15 days following the last day of the previous month. If the 15th falls on a weekend or statutory holiday, the due date will be the next business day. For example, for April 1 – April 30, the total amount payable is due to the Town by May 15.

Period	Due Date
January 1 to 31	February 15
February 1 to 28 or 29	March 15
March 1 to 31	April 15
April 1 to 30	May 15
May 1 to 31	June 15
June 1 to 30	July 15
July 1 to 31	August 15
August 1 to 31	September 15
September 1 to 30	October 15
October 1 to 31	November 15
November 1 to 30	December 15
December 1 to 31	January 15

Short Term Rental Operators are required to remit MAT payments to the Town on a quarterly basis by the 15th day after the quarter. For example, for April 1 to June 30, the total amount is due to the Town by July 15.

Period	Due Date
Q1 – January 1 to March 31	April 15
Q2 – April 1 to June 30	July 15
Q3 - July 1 to September 30	October 15
Q4 – October 1 to December 31	January 15

Are there interest charges or penalties if I don't remit MAT?

Yes. Interest will apply on any overdue remittance at a monthly rate of 1.25% from the first day after the tax remittance is due and each month thereafter on the principal amount owing during time the default continues.

Other penalties are listed in By-law No. 09-2025 (ajax.ca/MATbylaw).

What if a refund was issued to a guest after submitting the return?

The Town will allow for a credit to be applied to your account (by MAT Identification Number) for any MAT refunded along with previously paid accommodation. The refund amount along with number of nights refunded is to be included in the monthly/quarterly report.

Any refunds not offset by MAT revenue collected in the reporting period will remain as a credit on the Provider or Operator's file until it can be used. The Town will not reimburse Hotel Providers or Short-Term Rental Operators for the refund.

How should I remit if my short-term rental is listed on multiple platforms?

Combine all revenues and applicable MAT for each property into a single remittance per property address for each reporting period.

How should I remit taxes if I own multiple properties?

Submit a separate remittance form and payment for each individual property address.

If I haven't collected any MAT in a particular month or quarter, do I still have to file a return?

Yes, a return showing no revenues collected will need to be sent to the Town respecting reporting due dates.

Is there an auditing process to verify submissions?

Yes. The Town's staff or appointed auditors may inspect and audit all books, documents, transactions, and accounts of accommodation providers for the purposes of administering and enforcing By-law No. 09-2025 (ajax.ca/MATbylaw).

What if I have more questions?

If you have any further questions, please direct them to MAT@ajax.ca.