



# Tax on lodging Marketing credits

## Tax on lodging

The tax on lodging is applied when renting a sleeping-accommodation unit in select sleeping-accommodation establishments. For the Magdalen Islands region, the tax is calculated at the standardized rate of 3.5% per overnight stay.

After receiving your establishment number from the Corporation de l'industrie touristique du Québec (CITQ), you must register your establishment with Revenu Québec for the tax on lodging to be paid. To do so, fill out the [Application for Registration form](#) (LM-1-V), which can be found on the following page: <https://www.revenuquebec.ca/en/>.

For more information, please call Revenu Québec at 1 800 267-6299.

## **What are the marketing credits?**

An amount equivalent to 20% of the full tax on lodging declared [quarterly to Revenu Québec](#). This amount is allocated specifically for you to promote your establishment, should you decide to submit a marketing credit request to the Association touristique régionale (ATR).

## **How to use the marketing credits?**

Check out the document untitled Actions éligibles à l'utilisation des crédits marketing (in French only) to know more about eligible expenses. Feel free to contact our Marketing Agent (418 986-2245, ext. 226) for guidance and suggested actions that match both your expectations and business, considering your goals and means. Eligible amounts for marketing credits are as follows: 85%, before taxes. Both the remaining 15% and the taxes must be paid in full by the establishment.

Example :

**Purchase of a « Star » placement** in the ATR's newsletter 386 \$ (+GST+QST= 57,80 \$) = 443,80 \$

**Eligible amount for marketing credits : 85%** before sales taxes 328,10 \$

**Amount to be paid by the member : 15 %** or 57,90 \$ (+ GST + QST not eligible : 57.80 \$) = 115.70 \$

### **FOR ADDITIONAL INFORMATION:**

MARIE-HÉLÈNE BOUDREAU, membership manager  
membres@tourismeilesmadeleine.com | 418 986-2245 poste 221

Update April 2021



# Tax on lodging Marketing credits

## Here are the steps to follow to use your marketing credits

### 1. Register with the ATR.

To take advantage of marketing credits, you first need to be a member in good standing of Tourisme Îles de la Madeleine, in the lodging industry. You also need to collect and quarterly remit a 3.5% tax on lodging to Revenu Québec.

To register, you must complete and sign the marketing credit form, and send it to the Member Services Manager by email ([membres@tourismeilesdelamadeleine.com](mailto:membres@tourismeilesdelamadeleine.com)) or by mail: 128, chemin Principal, Cap-aux-Meules (Québec), G4T 1C5.

### 2. Submit your tax on lodging remittance documents to the ATR

Before granting access to marketing credits, we need to account for the amounts that you remitted to Revenu Québec for the tax on lodging. In this regard, you must provide us with the following documents on a quarterly basis, according to your reporting format:

#### If you normally file your return by mail, you must submit :

- o A copy of your tax on lodging return (VDZ-541.26-V);
- o A proof of payment for each amount remitted, either:
  - a copy of the cheque cashed by Revenu Québec,
  - a copy of a financial institution's payment stamp on the return form,
  - a proof of payment through an ATM;
  - a copy of the statement of account.
- o Please send the copy of your tax on lodging return and your proof of payment to the Member Services Manager by email ([membres@tourismeilesdelamadeleine.com](mailto:membres@tourismeilesdelamadeleine.com)) or by mail: Tourisme Îles de la Madeleine, 128, chemin Principal, Cap-aux-Meules (Québec), G4T 1C5.

#### If you normally file your return online through My Account, on Revenu Québec website, you must submit:

- o The statement of account, i.e., the contribution summary table regarding the tax on lodging, as requested and received by Revenu Québec, in a PDF format. Please submit this document via email: [membres@tourismeilesdelamadeleine.com](mailto:membres@tourismeilesdelamadeleine.com).

### 3. When to proceed :

Marketing credits add up from April 1st to March 31st and must be used between April 1st and March 31st of the following year. Each year, you have until April 30th to complete your registration and provide us with the tax on lodging remittance documents submitted to Revenu Québec.

#### FOR ADDITIONAL INFORMATION:

MARIE-HÉLÈNE BOUDREAU, membership manager  
[membres@tourismeilesdelamadeleine.com](mailto:membres@tourismeilesdelamadeleine.com) | 418 986-2245 poste 221

Update April 2021