



Tourist Accommodation Tax By-Law

Pursuant to the authority conferred by Section 129 of the Towns and Local Service Districts Act (SNL 2023 T-6.2), the Town of Grand Falls - Windsor has made the following Tourist Accommodation Tax By-Law.

1. These By-laws may be cited as the Town of Grand Falls – Windsor Accommodation Tax By-Laws.
2. In these By-laws the following words, unless the context otherwise requires, shall have the following meanings:
 - a) "Accommodation" means temporary lodging provided for a fee, as defined under the Tourist Accommodations Act, including accommodation that require licensing under the Act.
 - b) "Guest/person" any person, individual, corporation or other legal entity which is renting space in or at any accommodation.
 - c) "Owner/Operator" means a person, partnership, or corporation who owns, manages, or controls a tourist establishment, as defined by the Tourist Accommodations Act, and is responsible for collecting and remitting the accommodation tax.
 - d) "Short-Term Rental" means accommodation rented for fewer than 30 consecutive days and includes properties listed through online platforms such as Airbnb, VRBO, or similar services, which meet the definition of a tourist establishment under the Tourist Accommodations Act.
 - e) "Town" means the Town of Grand Falls-Windsor.
3. **Imposition of Tax**
 - a) A 4% accommodation tax is hereby imposed on all individuals who, for a charge, fee, or other remuneration, obtain accommodation within the Town of Grand Falls-Windsor.
 - b) The tax applies to all accommodations and establishments that fall within the scope of the Tourist Accommodations Act, including but not limited to those identified in the Act.
 - c) The tax shall be calculated as 4% of the total revenue generated from the accommodation.

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4. **Collection of Tax**

- The owner/operator of an accommodation is responsible for collecting the tax from the customer at the time payment is made for the accommodation.
- The tax shall be shown as a separate charge on invoices, receipts, or booking confirmations issued to guests.
- Online booking platforms and third-party booking services that collect payments on behalf of operators are required to collect and remit the tax to the owner/operator as part of revenue.

5. **Remittance of Tax**

Owners/operators must remit the collected Accommodation Tax to the Town on a quarterly basis, according to the following schedule:

- Quarter 1: January 1 - March 31 (Payment due by April 30)
- Quarter 2: April 1 - June 30 (Payment due by July 31)
- Quarter 3: July 1 - September 30 (Payment due by October 31)
- Quarter 4: October 1 - December 31 (Payment due by January 31 of the following year)

Each remittance shall be accompanied by a statement, which must include:

- Total number of units available for the reporting period
- Total of days the accommodation has been rented during the reporting period
- Rate charged for the units of accommodation
- Total amount of accommodation tax collected

Failure to collect or submit tax payments and required documentation within the specified deadlines will result in penalties as outlined in Section 8.

6. **Records and Inspections**

- Operators are required to maintain accurate records of all accommodation charges, taxes collected, and tax remittances.
- Records shall be kept for a minimum of seven (7) years and must be made available for inspection upon request by the Town.
- The Town reserves the right to inspect accommodations and conduct audits or require additional documentation to verify tax compliance.

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7. Tax Collected

Tax collected shall be used in accordance with the provisions in Sections 8 and 9 of the Towns and Local Service Districts Act (SNL 2023 T-6.2)

8. Failure to Remit – Assessment

Failure of an owner/operator to collect or remit the Tax in accordance with this By-law shall render the owner/operator/occupier personally liable to pay the appropriate rate of tax to the Town. They will also permit the Town to assess an appropriate amount of tax based upon the number of units in the accommodation and a reasonable rate for the accommodation, which shall be calculated on the basis of 100% occupancy for the quarter. This charge will constitute as a lien on the property in a manner like unpaid business tax, pursuant to Sections 129(3)(f) and 144(b).

The assessed taxes applied accrue interest at a rate of one percent (1%) per month, or 12% per annum (12% p.a.), commencing on and accruing from the last day of the quarter for which tax was to be remitted.

9. Enforcement

The Town and its agents, employees and/or officers may at any time audit and/or inspect accommodations and any property utilized in conjunction with the accommodations to ensure accuracy of information required to be provided to the Town under this By-law, including but not limited to the number of units in accommodations, occupancy of units of accommodations, rates charges to guests and revenue collected from accommodations.

The power of audit inspection shall include the accommodations and any units or parts thereof, any property used and/or occupied in conjunction with the accommodations, any business records, financial records or other records of any kind reasonably required in the opinion of the Town to verify information or remittances required to be made to the Town.

10. Offence

(1) A person who contravenes a provision of these By-Laws or who neglects or refuses to comply with a provision of these By-Laws commits an offence contrary to Section 289(1)(f) of the Towns and Local Service Districts Act.

(2) Each day upon which the same offence is committed or continued is a separate offence in accordance with Section 289(3) of the Towns and Local Service Districts Act.

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(3) Every person who commits an offence under these By-Laws may be subject to:

- (a) termination of any Business or Occupancy Permits issued to the property/or accommodation;
- (b) collection of tax on a deemed basis against the owner and/or occupier as a civil debt;
- (c) an Order pursuant to Section 285(1) of the Towns and Local Service Districts Act;
- (d) a Violation Notice pursuant to Section 287 of the Towns and Local Service Districts Act; or
- (e) where the Town Council has not issued a violation notice, or where a violation notice has been issued but not complied with, be charged by way of summons, including a summons issued by means of a ticket under the Provincial Offences Act, pursuant to Section 288 of the Towns and Local Service Districts Act.

11. **Violation Notice**

- (1) Where a person contravenes a provision of these By-Laws, the Town Council may issue a Violation Notice in accordance with section 287 of the Towns and Local Service Districts Act.
- (2) Where the Council issues a Violation Notice to a person in respect of a contravention of these By-Laws, that person may make a voluntary out of court payment to the Council.
- (3) Where the person makes a voluntary payment to the Council under 11(2) the amount of the voluntary payment shall be:
 - i. \$50.00 if the person makes a voluntary payment to the Council no later than seven (7) days from the date of issuance of a Violation Notice; or
 - ii. \$75.00 if the person makes the voluntary payment after the expiration of the time period in Subsection (i), but not later than (14) days from the date of issuance of the Violation Notice.
- (4) Where the person makes a voluntary payment to the Council under 11(2), no further action will be taken by the Council in respect to the contravention.
- (5) Where the Council issues a Violation Notice to a person, and that person fails to make a voluntary payment pursuant to Section 11(2), the Council shall issue a summons with respect to the contravention noted in the Violation Notice.
- (6) The Council may charge the person referred to in 11(5) by way of summons, including a summons that is issued by means of a ticket under the Provincial Offences Act, pursuant to Section 288 of the Towns and Local Service District Act.

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- (7) Where a person has received a Violation Notice is convicted of an offence with respect to the same subject matter for which the Violation Notice was issued, the penalty for that offence shall be \$100.

12. **Penalty**

Pursuant to Section 290 of the Act, any person who violates any provision of these By-Laws shall be guilty of an offence and be liable on summary conviction;

- a) for a first offence to a fine of not less than \$100 and not more than \$1,000 or to a term of imprisonment of not more than one month or to both the fine and imprisonment;
- b) for a subsequent offence to a fine of not less than \$1,000 and not more than \$2,000 or to a term of imprisonment of not more than 3 months or to both the fine and imprisonment.



Darren Finn
CAO

Approved by Council at
on December 22, 2025.

Revision Dates

December 22 2025				

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