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For more information: [www.winnipeg.ca/tax](http://www.winnipeg.ca/tax)

## CITY OF WINNIPEG ACCOMMODATION TAX INFORMATION CIRCULAR: OVERVIEW OF THE ACCOMMODATION TAX

**NOTE:** *This Information Circular is intended to provide general information concerning the Accommodation Tax By-law No. 70/2008. Every effort has been made to ensure the contents of this circular accurately reflect the By-law. However, it is important to note that this Information Circular has no official status and does not have the force of law. The Accommodation Tax By-law No. 70/2008 and any amending by-laws may be viewed on-line at <http://citynet/ClerksDMIS>.*

This Information Circular provides an overview of the *Accommodation Tax By-law* and its application in the city of Winnipeg. The topics discussed are:

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## The Accommodation Tax

1. The Accommodation Tax (AT) is a six percent (6%) levy on the purchase price of accommodation, provided for a continuous period of less than 30 nights. The AT is collected at the time of purchase/payment of the accommodation and is not applied to the cost of meals and other services that are distinct from the accommodation purchased.
2. The AT is collected on all accommodation provided for consideration in a hotel, motel, inn, short term rental, housekeeping unit, lodging house, boarding house, rooming house, bed and breakfast establishment, resort, hostel, dormitory or any place in which accommodation is provided in Winnipeg.
3. The AT is applicable to the purchase price of the accommodation, including the use of amenities 'built into' the price such as the use of a pool, water slide, or provision of a continental breakfast. The AT is also applicable to the price of other charges connected with the actual occupancy of the room whether or not they are separately stated. Such charges include the rental cost for additional items such as beds, cots, cribs and linens.
4. The AT applies to deposits made to secure accommodation, even if the accommodation is later cancelled and the deposit forfeited. However, if an operator returns the deposit to the purchaser, no AT is payable. The process for an operator to obtain a refund of the AT already submitted is discussed in the "Refund" section of this Information Circular.
5. The AT applies even if non-monetary consideration is made for the accommodation. For example, payment for the accommodation could take the form of 'in-kind' goods or services, or a reduction in the costs of goods or services. In these sorts of situations, the AT is to be collected on the purchase price that would have been paid for that accommodation, or similar accommodation, had it been made available to another person by the operator on the day(s) the accommodation was occupied in exchange for non-monetary consideration.
6. If the operator provides a room(s) as part of a block of room rentals to a person (such as a bonus room for a tour operation), the AT does not apply to the bonus room(s).

## The "Continuous Stay" Rule

7. The AT is not applied where the same person occupies, or has the right to occupy, the accommodation continuously for a period of 30 nights or more. However, as soon as there is a break in the right to use, possess or occupy a room in the establishment, the person must once again qualify for the exemption. For example:

- A person intends to rent a room for a continuous period of 90 nights but vacates the premises after the 70<sup>th</sup> night. The person returns to the establishment on the 75<sup>th</sup> night and rents the same room for another 15 nights. Only the first 70 night continuous rental period is exempt from the AT and the subsequent 15 night continuous rental period is subject to the AT.
- A person rents a room for a continuous period of 60 nights, ceases rental and subsequently returns and rents a room in the same establishment for another continuous period of 31 nights. There is no AT payable for either rental period as each rental period meets the “30 nights or more” rule for exemption of the tax.

(NOTE: *The moving of a person from one room to another within the same establishment and with no break in the occupancy has no effect on the determination of the number of nights of continuous rental.*)

## Exemptions

8. The AT does not apply to the following situations:
  - a. **Accommodations occupied by the same person continuously for a period of 30 nights or more.** For more information see the “**Continuous Stay**” Rule.
  - b. **Accommodations where the purchase price is \$30 or less per night, or \$210 or less per week, unless the accommodation is listed on a short-term rental accommodation platform.** However, the purchase price being assessed for this exemption includes charges that are part of the bedroom rental costs, such as the cost of additional beds or cots. Charges for the Goods and Services Tax (GST) or the Provincial Retail Sales Tax (PST) are not subject to the AT.
  - c. **Accommodation provided to patients or residents in a hospital, a sanatorium, a facility designated by regulations under *The Mental Health Act*, a personal care home licensed under *The Health Services Insurance Act* or a residential care facility licensed under *The Social Services Administration Act*.**
  - d. **Accommodation provided to a student by an educational institution while the student is registered at and attending the institution.**
  - e. **Accommodation supplied by employers to their employees in premises operated by or on behalf of the employer.** For example:
    - If an operator provides a room to an employee (such as a motel manager/caretaker) and no consideration is given to the operator, the AT does not apply.

- f. **A time-share arrangement** where the lodging is purchased pursuant to a written agreement (typically known as a time-share agreement) that:
- has a term of at least two consecutive years;
  - fixes the location and time of occupancy;
  - fixes the total price and terms and conditions for the payment of the total price for the accommodation; and
  - provides for a cumulative number of nights of occupancy over the course of the agreement that is 30 nights or more.
- g. **Tent or trailer sites supplied by a campground, tourist camp or trailer park.**
- h. **A hospitality room in an establishment that: does not contain a bed and is not in a suite that contains a bed, and is used for displaying merchandise, holding meetings or entertaining.** However, the AT is chargeable on the rental of meeting, hospitality or banquet rooms if there is an unlocked connected room with sleeping facilities.
- i. **That portion of the purchase price of an all-inclusive vacation package that is reasonably attributable to elements of the all-inclusive vacation package other than the use of a bedroom, suite of rooms, or the use of a bed within a bedroom, and food, drink, entertainment etc that cannot be reasonably distinguished from the use of a bed or bedroom.** In other words, the AT is to be collected on that portion of the total purchase price of the all-inclusive vacation package that is reasonably attributable to the cost of the accommodation only. In determining this cost, reference will be made to the purchase price of similar accommodation in the establishment that is made available to another person by the operator on the day(s) of occupancy within the all-inclusive vacation package.
- j. Accommodation that is purchase by the Non-Insured Health Benefits Program of Health Canada, First Nations and Inuit Health and provided exclusively for individuals or their family members wo do not reside in Winnipeg and who are in Winnipeg to receive medical treatment or medical advice.

### Accommodation Arranged for Medical Treatment

9. A refund of taxes paid is available where accommodation is purchased by a person, or their family members, at times when the person is in Winnipeg to receive medical treatment or to undergo testing at a hospital or Provincially-approved medical facility, or to seek medical advice or treatment from a medical specialist. To obtain a refund, an application form must be completed and submitted to the City of Winnipeg for consideration. For more detailed information, please refer to the “**Refunds**” section of this Information Circular.

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## Accommodation Arranged by Companies

10. Some large companies, such as airlines, railroads and consulting firms, arrange for short-term accommodation for their employees or others travelling to or through Winnipeg. The company, not the person occupying the room, is the purchaser of the accommodation and therefore, the company may qualify for an exemption from the AT. There are two ways this sort of accommodation may be exempted from the AT through the “continuous stay” rule:
- A lodging establishment may set aside specific rooms for the use of the company for continuous periods. The rooms are available for the company’s use, and the company pays for this period, whether or not the rooms are actually occupied. The AT does not apply to the charges made to the company for these rooms, provided each period is for more than 30 nights and the company pays for this period.
  - A lodging establishment may agree to make available a certain number of rooms for the use of the company. Specific rooms are not set aside for that purpose, but are randomly assigned from the rooms available in the establishment when the individual arrives. If any room (it does not have to be the same room) is occupied by the company for a continuous period of more than 30 nights, the AT is not applied. However, if there are no rooms rented for a continuous period of more than 30 nights, then the AT applies to the rooms rented for the period of 30 nights or less.

## Refunds

11. By completing and submitting an Accommodation Tax Refund form, the AT collected may be refunded to either the operator or purchaser based on the following circumstances:
- a. **Refund to an Operator** – an amount collected as if it were the AT (when the AT did not in fact apply) will be refunded to an operator if, within one year of the collection and remittance of the amount, the operator provides proof that:
- the amount was collected notwithstanding that it was not payable as an AT;
  - the amount was remitted to the tax collector; and
  - the amount has been refunded by the operator to the purchaser.
- In accounting for this refund, the operator may reduce the payable amount to the City in the next reporting period.
- b. **Refund to a Purchaser** - A refund will be provided to a purchaser of an amount that was paid, as if it were the AT, if the purchaser applies for the refund within one year of the payment of the tax, and provides evidence that:

- **The tax was collected in error** - the accommodation tax was paid notwithstanding that it was not payable and the operator refused to refund the amount to the purchaser, so long as the amount was remitted by the operator to the tax collector and has not been refunded to the operator by the tax collector; or
- **The tax was paid for a person receiving medical treatment** – the accommodation tax paid in respect of accommodation purchased by, or on behalf of, an individual or one or more of the individual’s family members during such time as the individual is in Winnipeg to receive medical treatment or to undergo testing at a hospital or Provincially-approved medical facility or to seek medical advice or treatment from a medical specialist if:
  - the individual and, where applicable, the individual’s family member or members do not reside in Winnipeg and have purchased temporary accommodation in Winnipeg while the individual is receiving medical treatment at a hospital, undergoing testing at a hospital, or seeking specialist medical advice or treatment; and
  - the tax collector receives a letter from the hospital, medical facility or a physician licenced to practise medicine in the Province of Manitoba stating that the individual and the individual’s family member or members do not reside in Winnipeg and the individual was required to be in Winnipeg to receive medical treatment at a hospital, undergo testing at a hospital, or seek specialist medical advice or treatment on or between specific dates. An Accommodation Tax Refund form is available for completion by the medical facility or physician (see the “**Sample Forms**” section of this Information Circular).

## **Tax Collection and Reporting Requirements**

12. An operator of a lodging establishment located within the city of Winnipeg is required to charge the 6% Accommodation Tax on all sales of accommodation that are subject to the tax under the Accommodation Tax By-law No. 70/2008. For further information on what elements are considered, or not considered, as part of the purchase price, please see the “**Accommodation Tax**” section of this Information Circular.
13. The purchase price on which the Accommodation Tax (AT) applies does not include the Federal Goods and Services Tax (GST) or the Provincial Retail Sales Tax (PST). The Province of Manitoba has exempted the AT from the Retail Sales Tax, however, GST applies to the AT.
14. The AT payable must be indicated separately from the charge for the accommodation on the invoice to the purchaser. For examples, please see

“**Calculation of the Accommodation Tax Examples**” section of this Information Circular.

15. An operator (excluding short term rental operators) must remit to the tax collector at the end of every month for each establishment the operator operates:
  - the amount of the AT that was collected by the operator during that month;
  - the amount of the AT that should have been collected by the operator during that month; and
  - the amount that was collected in error by the operator during that month and that has not been refunded to the purchaser.
  
16. An operator (excluding short term rental operators) must, on the Accommodation Tax Return form provided by the tax collector, submit to the tax collector at the end of every month the tax return for each establishment the operator operates. The form is available at the following website: [www.winnipeg.ca/tax](http://www.winnipeg.ca/tax). Unless otherwise permitted by the tax collector, the obligation to provide a monthly tax return applies even when no taxes have been collected.
  
17. The requirement to remit taxes and the monthly tax return must be met no later than the 20<sup>th</sup> day of the month following the month in which the taxes were payable and for which the monthly tax return is applicable.
  
18. Short Term Rental operators must remit the amount of the accommodation tax that was collected by the operator during that quarter to the tax collector at the end of every quarter for each establishment the operator operates. The method of reporting and collection is being managed by the Community Services Department.
  
19. Every person who fails to comply with the provisions of the By-law is guilty of an offence and, in addition to being liable for payment of interest penalties, is liable on summary conviction to a fine.
  
20. The tax collector has the authority to audit the books, records and accounts of the operator for the purpose of ascertaining the amount of tax to be collected and remitted and can require the operator to produce for inspection any book, contract, agreement, letter, paper or document relating to the establishment, the accommodation provided or any other matter relating to this By-law.

**Filing and Remitting the Accommodation Tax (This section does not pertain to Short Term Rental Operators. Community Services Department will provide instructions to STRAs)**

21. There are numerous options to file your Accommodation Tax Return and remit the full amount owing.

- a. **By mail** – You can mail the completed tax return with full payment to:

The City of Winnipeg  
Assessment and Taxation Department  
c/o 510 Main Street (Administration Building)  
Winnipeg, MB R3B 3M2

Do not send cash in the mail. To avoid processing delays, please do not staple or attach receipts or other supporting documents to the tax return.

- b. **By courier** – You can send your tax return with full payment by courier to:

The City of Winnipeg  
Assessment and Taxation Department  
Main Floor – 510 Main Street (Administration Building)  
Winnipeg, MB R3B 1B9

Deliveries are accepted between 8:30 am and 4:30 pm Monday to Friday, except statutory holidays.

- c. **In person** – Bring your tax return and full payment to:

The City of Winnipeg  
Assessment and Taxation Department  
Main Floor – 510 Main Street (Administration Building)  
Winnipeg, MB R3B 1B9

Office hours are 8:30 am and 4:30 pm Monday to Friday, except statutory holidays.

- d. **After-hours** – Drop an envelope containing the tax return with full payment (do not include cash) in the mail slot located on the Main Floor – 510 Main Street (Administration Building) at the James Avenue entrance nearest to King Street.

- e. **Using Electronic Data Interchange (EDI) / Electronic Funds Transfer (EFT)** – Payments can be submitted electronically. Please submit a written request for the bank account information required for EDI/EFT to the City of Winnipeg. Send written requests to:

The City of Winnipeg  
Assessment and Taxation Department  
c/o 510 Main Street (Administration Building)  
Winnipeg, MB R3B 3M2

Please allow 10 business days for the processing of your request. We will send you a letter with the account information required for EDI/EFT.



Any fees charged by your financial institution for this service should be paid separately. Any fees cannot be deducted from the amount of tax due.

Note: When making payment by EDI/EFT, the tax return must still be delivered to the address above by the due date (the tax return cannot be submitted electronically).

- f. **Online through your financial institution** – you can make payment online if you have enrolled for this service with your financial institution. Please check with your financial institution for this service.

Note: Financial institutions *cannot* process the Accommodation Tax Return when visiting in person. Payment can only be processed through online banking. The tax return must be mailed to the address stated on the tax return.

22. **Methods of payment** – You can pay the full amount owing by cheque or money order payable to the City of Winnipeg. Cash and debit card payments will only be accepted in person at the City Hall Customer Service desk. Credit card payments are not accepted at this time.

If you underpay your tax return, you will be issued an assessment for the tax due. Interest and penalties will apply on the unpaid balance for the reporting period until your account has been paid in full.

Post-dated cheques are only accepted if the cheque is dated for the due date or earlier.

23. **Date received** – When the 20<sup>th</sup> day of the month falls on a Saturday, Sunday or a public holiday, we consider your tax return with full payment to be on time if it is received by our office by 4:30 pm on the next business day.
- When the tax return with payment is mailed, we consider the date of postmark to be the date we received it.
  - If you deliver by courier or in person, it must be received by 4:30 pm on the due date.
  - If you deliver to the after-hours mail slot, it must be received by the start of the business day (8:30 am) following the due date.
  - For payments via EDI/EFT and online banking, the date received is the actual date the funds are credited to our bank account.

24. **Filing “Nil” tax returns** – You have to file your tax return for every reporting period (every month) even if you have no net tax to remit. In other words, even if you have no taxable sales in a reporting period, you still have to file a tax return.

25. Interest and penalties will be charged if we do not receive your tax return and full payment on time, unless there is a \$0 balance. We will also charge interest on any outstanding amounts you owe.

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## Calculation of the Accommodation Tax Examples

26. A sample invoice for a one-night stay, with separate charges for other services:

Item	Charge
Room (one night)	\$104.00
Meals	\$25.00
PPV Movie	\$9.50
Long Distance Calls	\$15.50
Sub total	\$154.00
<b>Accommodation Tax</b>	<b>\$6.24</b>
GST @ 5%	\$8.01
PST @ 7%	\$10.78
Total	\$179.03

27. A sample invoice for a two-night stay, with separate charges for other services:

Date	Description	Charges	Credits
June 1/08	Room Charge	154.00	
June 1/08	<b>Accommodation Tax</b>	<b>9.24</b>	
June 1/08	GST	8.16	
June 1/08	PST	10.78	
June 2/08	Room Charge	154.00	
June 2/08	<b>Accommodation Tax</b>	<b>9.24</b>	
June 2/08	GST	8.16	
June 2/08	PST	10.78	
June 2/08	Room Service Dinner	12.00	
June 2/08	Room Service Gratuity	5.00	
June 2/08	Room Service Charge	2.50	
June 2/08	Room Service PST	0.84	
June 2/08	Room Service GST	0.73	
June 3/08	VISA xxxxxxxxxxxx1234 xx/xx		385.43
		<b>385.43</b>	<b>385.43</b>
GST Vendor	xxxxxxxx RTxxxx		

## How to Contact Us

The City of Winnipeg  
Assessment and Taxation Department  
c/o 510 Main Street  
Winnipeg, MB R3B 3M2

email: [fin-taxinfo@winnipeg.ca](mailto:fin-taxinfo@winnipeg.ca)

Customer Service Phone: 311 or toll free 1-877-311-4974  
Fax Number: (204) 986-6732

Hours of Operation - Monday to Friday, 8:30 am to 4:30 pm  
Closed on Statutory Holidays

## Sample Forms – Accommodation Tax Return



**CITY OF WINNIPEG**  
Assessment and Taxation Department  
c/o 510 Main Street  
Winnipeg, MB R3B 3M2

### ACCOMMODATION TAX RETURN

pursuant to By-law No. 70/2008


<b>STEP 1</b>	<b>ACCOMMODATION ESTABLISHMENT INFORMATION</b>		Roll No.
	NAME OF ESTABLISHMENT - legal name of individual, corporation or society		
	STREET NO	STREET NAME	POSTAL CODE
BUSINESS PHONE NO. (      )		ALTERNATIVE BUSINESS PHONE NO. (      )	FAX NO. if secured to receive tax information (      )
<b>STEP 2</b>	<b>REPORTING PERIOD</b>		
	Enter the period for which this tax return covers _____ TO _____ MM/DD/YYYY MM/DD/YYYY		
<b>STEP 3</b>	<b>ROOM REVENUE SUBJECT TO THE TAX</b>		
	Enter the Number of Rooms available for rent <span style="float: right; border: 1px solid black; padding: 2px;">A</span>		
	Enter your Total Room Revenue for the Period in Box B <span style="float: right; border: 1px solid black; padding: 2px;">B</span>		
	Enter your Room Revenue NOT subject to the tax in Box C <span style="float: right; border: 1px solid black; padding: 2px;">C</span> (for example - rentals over 30 nights)		
	<b>Room Revenue Subject to the Tax</b> = <span style="float: right; border: 1px solid black; padding: 2px;">D</span> <b>B - C = D</b>		
<b>STEP 4</b>	<b>TAX COLLECTABLE ON SALES</b>		
	Enter 6% of the amount reported in Box D (Room Revenue Subject to the Tax) _____		Tax Collectable on Sales <b>E</b>
<b>"Nil" Return:</b> You must file this return even if NO tax was collected. You can mail or fax your form to (204) 986-6732			
<b>STEP 5</b>	<b>ADJUSTMENTS</b>		
	Check the applicable box(es) and enter the appropriate amount(s). See "Completing the Accommodation Tax Return" document for instructions on taking adjustments. You must keep documentation supporting each adjustment for audit purposes.		
	<input type="checkbox"/> Accommodation Tax Refunded to Guests as the stay was Non-Taxable	<b>F</b>	
	<input type="checkbox"/> Other Adjustments from Prior Reporting Period Only (i.e. prior month only)	<b>G</b>	
	<input type="checkbox"/> Bad Debt Write-Off	<b>H</b>	
<b>Total Adjustments</b> = <span style="float: right; border: 1px solid black; padding: 2px;">I</span> <b>F + G + H = I</b>			
<b>STEP 6</b>	<b>TOTAL AMOUNT DUE</b>		
	<i>Make cheque or money order payable to:</i> <b>City of Winnipeg</b>		<b>E - I = J</b> <b>J</b>
Note: A fee will be charged if your bank does not honour your cheque.			
<b>STEP 7</b>	<b>REMITTANCE AMOUNT</b>		
	<b>ENTER AMOUNT PAID</b> <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span> Make cheque or money order payable to the <i>City of Winnipeg</i>		

**CLAIMANT DECLARATION**

I declare that all information provided on this form is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine of up to \$50,000 and/or imprisonment for up to six months.

NAME - Please type or print	ORGANIZATION POSITION/TITLE	SIGNATURE	DATE SIGNED
			MM    DD    YYYY

**Sample Forms – Accommodation Tax Refund**

	<b>CITY OF WINNIPEG</b> <b>Assessment and Taxation Department</b> c/o 510 Main Street Winnipeg, MB R3B 3M2	<b>APPLICATION FOR REFUND</b>  <b>Of the Accommodation Tax</b>  pursuant to By-law No. 70/2008		
<b>INSTRUCTIONS:</b> <ul style="list-style-type: none"> <li>• Complete this form to apply for a general refund of the Accommodation Tax.</li> <li>• A refund can only be claimed within one year of payment or remittance of the tax;</li> <li>• A claim will not be processed if the required documents/information are not supplied.</li> <li>• <b>Please complete Parts A, B, C and D, type or print clearly, and submit all required documents.</b></li> <li>• Make a copy of this Application for Refund and any attachments for your records.</li> <li>• If you require additional information, call our Customer Services Office information line at (204) 986-2161, or contact our Taxation Office at the address above.</li> </ul>				
<b>P A R T  A</b>	<b>CLAIMANT INFORMATION</b> NAME OF CLAIMANT - legal name of individual, corporation or society		<b>Roll No.</b>	
	MAILING ADDRESS		HOME PHONE NO. (   )	WORK PHONE NO. (   )
	CITY	PROVINCE	POSTAL CODE	FAX NO. if secured to receive tax related information unattended (   )
	<b>REFUND INFORMATION</b> I am applying for a refund in the amount of:      \$		<b>Note:</b> A refund can only be paid to the person who actually paid the tax. No refund will be paid to third parties acting on behalf of the claimant. Indicate the amount of accommodation tax you are applying for. Do not include the Federal Goods and Services Tax (GST) or the Provincial Retail Sales Tax (PST) on this application.	
<b>P A R T  B</b>	<b>Indicate the reason for claiming this refund - See next page for required documents to support your claim</b> If more space is required, please attach a separate sheet			
	Check (✓) the box that applies:			
	<input type="checkbox"/> Refund to accommodation operator	Name/Address of Establishment	Date(s) of Stay	Accommodation Tax Paid
	<input type="checkbox"/> Refund to purchaser for medical treatment	_____		
<input type="checkbox"/> Refund to purchaser for other reasons	_____			
_____				
_____				
<b>P A R T  C</b>	<b>MEDICAL TREATMENT INFORMATION: To be completed by Medical Facility or Physician. In lieu of completing Part C, a letter from the medical facility or physician will be acceptable (see next page).</b>			
	Name of Medical Facility/Physician: _____			
	Name of Patient receiving treatment/testing: _____			
	City/Town of Patient (principle residence): _____			
Date(s) of treatment/testing: _____		TO _____	_____	
		MM/DD/YYYY	MM/DD/YYYY	
<b>Signature of Facility Representative/Physician:</b>			<div style="border: 1px solid black; width: 150px; height: 20px;"></div>	
<b>P A R T  D</b>	<b>CLAIMANT DECLARATION</b> I declare that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine of up to \$50,000 and/or imprisonment for up to six months.			
	NAME - Please type or print	ORGANIZATION POSITION/TITLE	SIGNATURE	DATE SIGNED
				MM      DD      YYYY

## IMPORTANT INFORMATION

### Part B - Refund Information

In support of your application, you must provide the following:

- Copies of bills of sale, invoices or receipts showing the names and addresses of the lodging establishments, the date(s) of stay and the amount of accommodation tax paid.
- A list (if the claim contains more than one invoice or receipt) of all names and addresses of the lodging establishments, the date(s) of stay and the amount of accommodation tax paid.
- Any other documents to support the basis of your application (such as copies of credit invoices, lodging invoices showing the date(s) stayed and accommodation taxes paid).

If you are applying for a refund and you are a family member of a person receiving medical treatment or testing, you must provide a copy of a document that shows you do not reside in Winnipeg (such as a driver's license, Health Insurance Card, Utility Bill, Property Tax Bill or any official document showing your name and address) and indicate your relationship to the individual receiving the medical treatment or testing. To complete your application, Part C of this form must also be completed by the medical facility or physician of the individual who has traveled to Winnipeg for treatment and whom you are accompanying.

### Part C - Medical Treatment Information

A refund of the Accommodation Tax paid is available to either the individual receiving medical treatment or testing or to family members who may accompany the individual if the following circumstances apply:

- The individual, or where applicable, the individual's family member(s) do not reside in Winnipeg and have purchased temporary accommodation in Winnipeg while the individual is receiving medical treatment or testing at a hospital or seeking specialist medical advice or treatment;

To receive your refund, either have the medical facility or physician complete and sign Part C of this form, or include a copy of a letter from the facility or physician that indicates the date(s) the individual receiving the treatment or testing was in Winnipeg.

To be eligible for a refund, this form must be received by the City of Winnipeg no later than one year from the date the accommodation was purchased.

Mail this form and all required documents to:

The City of Winnipeg  
Assessment and Taxation Department  
c/o 510 Main Street  
Winnipeg, MB R3B 3M2