

## Ontario Staycation Tax Credit

### Consumer Information Package

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#### Overview

Ontario residents can claim 20% of their eligible 2022 accommodation expenses, for example, for a stay at a hotel, cottage, or campground, when filing their personal Income Tax and Benefit Return for 2022. You can claim eligible expenses of up to \$1,000 as an individual or \$2,000 if you have a spouse, common-law partner, or eligible children, to get back up to \$200 as an individual or \$400 as a family.

#### Eligible Expenses

You can claim the Ontario Staycation Tax Credit for accommodation expenses for a leisure stay of less than a month in Ontario, at a short-term accommodation or camping accommodation, such as a: hotel, motel, resort, lodge, bed-and-breakfast establishment, cottage, campground.

Short-term accommodation would generally not include timeshare agreements, or a stay on a boat, train or other vehicle that can be self-propelled.

The tax credit only applies to leisure stays between January 1, 2022, and December 31, 2022, regardless of the timing of payment for the stays. The tax credit does not apply to business travel.

The accommodation expenses must also:

- have been paid by you, your spouse or common-law partner, or your eligible child, as set out on a detailed receipt
- have been subject to Goods and Services Tax (GST)/Harmonized Sales Tax (HST), as set out on a detailed receipt
- not have been reimbursed to you, your spouse or common-law partner, or your eligible child, by any person, including by a friend or an employer

As long as all other conditions are met, you can claim any of the following expenses:

- accommodation for a single trip or multiple trips, up to the maximum expense limit of \$1,000 as an individual or \$2,000 as a family
- accommodations booked either directly with the accommodation provider or through an online accommodation platform
- the portion of the expense that is necessary to have access to the accommodation
- the accommodation portion of a tour package expense

#### How To Claim The Staycation Tax Credit

You must keep your detailed receipts for any eligible expenses you incur. Those receipts should include at least all of the following information:

- the location of the accommodation
- the amount that can reasonably be considered to be for the accommodation portion of a stay
- the GST/HST paid
- the date of the stay
- the name of the payor

You can claim the credit on your personal Income Tax and Benefit Return for 2022.

The Ontario Staycation Tax Credit is a refundable personal income tax credit. This means that if you are eligible, you can get this tax credit regardless of whether you owe income tax for 2022.

### Frequently Asked Questions

Q) I am staying at a Resort that includes meals. How do I know how much of the fee paid is for the accommodation portion?

A) We recommend asking the accommodator to break out the cost of the accommodation from the other costs. This information should then be recorded on the receipt.

Q) If my accommodation cost is \$2,000 at a hotel with my family how much will the tax credit be?

A) The tax credit can be up to 20% or \$400 for your family. Please keep in mind that there is a maximum that can be claimed within the year for your family, \$400.

Q) Are my meal costs or activity costs eligible for the Ontario Staycation Tax Credit?

A) The meal costs or activity costs are not eligible for the Ontario Staycation Tax Credit.

Q) What is the applicable time period for the Ontario Staycation Tax Credit?

A) The Ontario Staycation Tax Credit is applicable from January 1, 2022 to December 31, 2022.

Q) Will I receive a credit on my bill from the accommodator?

A) No. You will not receive a credit on your bill from the accommodator, the credit is applicable on your annual Personal Income Tax.

Q) Do I need a special form completed by the accommodator to claim the Ontario Staycation Tax Credit?

A) No. You do not need a special form completed by the accommodator but you will need a receipt from the accommodator that includes the following:

- the location of the accommodation
- the amount that can reasonably be considered for the accommodation portion of a stay
- the GST/HST paid
- the date of the stay
- the name of the payor

Q) I am sharing a cottage with my friends and we each want to receive the Ontario Staycation Tax Credit, do we each need a receipt with the above information on it in order to apply for the credit?

A) Yes. Each person wishing to claim the credit will need a receipt with the above information on it and the portion of the bill that they paid in order to receive the Ontario Staycation Tax Credit.

Q) If I rent a cottage from a friend of mine, will I be eligible for the Ontario Staycation Tax credit?

A) If the friend is renting the cottage as an ongoing business and charges GST/HST, then generally you will be eligible for the credit.

Q) How do I know if a stay at an accommodation is eligible?

A) If you are booking a stay at one of the accommodation types listed above - at the time of booking or any other time leading up to the vacation, ask the accommodator if a stay with them qualifies for the Ontario Staycation Tax Credit. If you are still concerned you can ask for their GST/HST number. A qualified accommodator should be able to provide this information to you.

Q) Are residents from outside of the province of Ontario eligible for the Ontario Staycation Tax Credit?

A) No.

Regional Tourism Organization 7 (RTO7) recommends that all businesses and individuals verify the information provided above to their satisfaction by visiting [Ontario Staycation Tax Credit](#) and checking with their professional advisors. All information provided above is subject to change as more information if any is made available.