

BULLETIN D'INFORMATION

2003-2
May 16, 2003

Subject: Application of the specific tax on lodging in the Centre-du-Québec and Gaspésie tourist regions

This information bulletin is to make public the application of the specific tax on lodging of \$2 per overnight stay in the Centre-du-Québec and Gaspésie tourist regions. This specific tax will apply in these two regions as of July 1, 2003, pursuant to a request submitted by their respective regional tourist associations.

For information concerning this information bulletin, contact the Secteur du droit fiscal et de la fiscalité at (418) 691-2236.

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APPLICATION OF THE SPECIFIC TAX ON LODGING IN THE CENTRE-DU-QUÉBEC AND GASPÉSIE TOURIST REGIONS

The government has set up a tourist partnership fund to strengthen and sustain tourist promotion and development in Québec. The fund is financed in part by a specific tax on lodging of \$2 per overnight stay which, since April 1, 1997, can be applied to each sleeping-accommodation unit rented in a sleeping-accommodation establishment located in a Québec tourist region which requests the government accordingly through its regional tourist association (RTA).

The revenue generated by this tax, after deducting the costs of its administration, are remitted to the participating regions and the amounts thus remitted are used in accordance with the terms and conditions agreed to in a memorandum of understanding between Tourisme Québec and the RTAs of these participating regions. Currently, the tax is applicable in the Montréal, Laval, Québec, Charlevoix, Outaouais, Saguenay–Lac-Saint-Jean, Cantons-de-l'Est and Chaudière-Appalaches tourist regions.

Following requests submitted by RTAs of Centre-du-Québec and Gaspésie, the specific tax on lodging will also apply in these tourist regions as of July 1, 2003.

Accordingly, the tax will be applicable regarding any sleeping-accommodation unit rented in a sleeping-accommodation establishment located in the Centre-du-Québec and Gaspésie tourist regions, when the sleeping-accommodation unit is billed by the operator of the establishment after June 30, 2003 for occupation after that date.

However, the operator of a sleeping-accommodation establishment will not have to pre-collect the tax in respect of sleeping-accommodation units billed to a travel intermediary when the price of these units has been set under an agreement reached before July 1, 2003 between the operator of the establishment and the travel intermediary, and occupation by tourist customers takes place between June 30, 2003 and April 1, 2004.

The municipalities included in the Centre-du-Québec and Gaspésie tourist regions are listed in the appendix.

APPENDIX

CENTRE-DU-QUÉBEC TOURIST REGION

	Code géographique
— Aston-Jonction	50013
— Baie-du-Febvre	50100
— Bécancour	38010
— Chester-Est	39035
— Chesterville	39030
— Daveluyville	39155
— Deschaillons-sur-Saint-Laurent	38070
— Drummondville	49057
— Durham-Sud	49015
— Fortierville	38047
— Grand-Saint-Esprit	50065
— Ham-Nord	39010
— Inverness	32058
— Kingsey Falls	39097
— Laurierville	32072
— L'Avenir	49025
— La Visitation-de-Yamaska	50085
— Lefebvre	49020
— Lemieux	38020
— Lyster	32065
— Maddington	39165
— Manseau	38028
— Nicolet	50072
— Norbertville	39045
— Notre-Dame-de-Ham	39015
— Notre-Dame-de-Lourdes	32080
— Notre-Dame-du-Bon-Conseil	49075
— Notre-Dame-du-Bon-Conseil	49080
— Odanak	50802
— Parisville	38055
— Pierreville	50113

CENTRE-DU-QUÉBEC TOURIST REGION

	Code géographique
— Plessisville	32040
— Plessisville	32045
— Princeville	32033
— Saint-Albert	39085
— Saint-Bonaventure	49125
— Saint-Célestin	50030
— Saint-Célestin	50035
— Saint-Charles-de-Drummond	49065
— Saint-Christophe-d'Arthabaska	39060
— Saint-Cyrille-de-Wendover	49070
— Saint-Edmond-de-Grantham	49100
— Saint-Elphège	50095
— Saint-Eugène	49105
— Saint-Félix-de-Kingsey	49005
— Saint-Ferdinand	32013
— Saint-François-du-Lac	50128
— Saint-Germain-de-Grantham	49048
— Saint-Guillaume	49113
— Saint-Joachim-de-Courval	49090
— Saint-Léonard-d'Aston	50042
— Saint-Louis-de-Blandford	39170
— Saint-Lucien	49030
— Saint-Majorique-de-Grantham	49095
— Saint-Nicéphore	49035
— Saint-Norbert-d'Arthabaska	39042
— Saint-Pie-de-Guire	49130
— Saint-Pierre-Baptiste	32050
— Saint-Pierre-les-Becquets	38065
— Saint-Rémi-de-Tingwick	39020
— Saint-Rosaire	39145
— Saint-Samuel	39130
— Saint-Sylvère	38005
— Saint-Valère	39135

CENTRE-DU-QUÉBEC TOURIST REGION

Code géographique

—	Saint-Wenceslas	50023
—	Saint-Zéphirin-de-Courval	50090
—	Sainte-Anne-du-Sault	39150
—	Sainte-Brigitte-des-Saults	49085
—	Sainte-Cécile-de-Lévrard	38060
—	Sainte-Clotilde-de-Horton	39117
—	Sainte-Élisabeth-de-Warwick	39090
—	Sainte-Eulalie	50005
—	Sainte-Françoise	38035
—	Sainte-Marie-de-Blandford	38015
—	Sainte-Monique	50057
—	Sainte-Perpétue	50050
—	Sainte-Séraphine	39105
—	Sainte-Sophie-d'Halifax	32023
—	Sainte-Sophie-de-Lévrard	38040
—	Saints-Martyrs-Canadiens	39005
—	Tingwick	39025
—	Victoriaville	39062
—	Villeroy	32085
—	Warwick	39077
—	Wickham	49040
—	Wôlinak	38802

GASPÉSIE TOURIST REGION

Code géographique

—	Albertville	07025
—	Amqui	07047
—	Avignon	NR060
—	Baie-des-Sables	08080
—	Bonaventure	05045
—	Bonaventure	NR050
—	Cap-Chat	04047
—	Caplan	05060
—	Carleton-Saint-Omer	06013
—	Cascapédia-Saint-Jules	05077
—	Causapscal	07018
—	Chandler	02028
—	Cloridorme	03010
—	Collines-du-Basque	03904
—	Coulée-des-Adolphe	04904
—	Escuminac	06025
—	Gaspé	03005
—	Gespégig	06802
—	Grand-Métis	09060
—	Grande-Rivière	02015
—	Grande-Vallée	03020
—	Grosses-Roches	08015
—	Hope	05025
—	Hope Town	05020
—	Lac-à-la-Croix	09904
—	Lac-Alfred	07912
—	Lac-au-Saumon	07057
—	Lac-Casault	07908
—	Lac-des-Eaux-Mortes	09902
—	Lac-Matapédia	07914
—	La Côte-de-Gaspé	NR030
—	La Haute-Gaspésie	NR040

GASPÉSIE TOURIST REGION

Code géographique

—	La Martre	04030
—	La Matapédia	NR070
—	La Mitis	NR090
—	La Rédemption	09005
—	L'Ascension-de-Patapédia	06060
—	Le Rocher-Percé	NR020
—	Les Hauteurs	09015
—	Les Méchins	08005
—	Listuguj	06804
—	Maria	06005
—	Marsoui	04025
—	Matane	08053
—	Matane	NR080
—	Matapédia	06045
—	Métis-sur-Mer	09048
—	Mont-Albert	04902
—	Mont-Alexandre	02902
—	Mont-Joli	09077
—	Mont-Saint-Pierre	04015
—	Murdochville	03025
—	New Carlisle	05040
—	New Richmond	05070
—	Nouvelle	06020
—	Padoue	09040
—	Paspébiac	05032
—	Percé	02005
—	Petite-Vallée	03015
—	Pointe-à-la-Croix	06030
—	Port-Daniel-Gascons	02047
—	Price	09065
—	Ristigouche-Partie-Sud-Est	06035
—	Rivière-à-Claude	04020
—	Rivière-Bonaventure	05902

GASPÉSIE TOURIST REGION

Code géographique

—	Rivière-Bonjour	08902
—	Rivière-Nouvelle	06902
—	Rivière-Patapédia-Est	07906
—	Rivière-Saint-Jean	03902
—	Rivière-Vaseuse	07904
—	Routhierville	07902
—	Ruisseau-des-Mineurs	07910
—	Ruisseau-Ferguson	06904
—	Saint-Adelme	08030
—	Saint-Alexandre-des-Lacs	07065
—	Saint-Alexis-de-Matapédia	06050
—	Saint-Alphonse	05065
—	Saint-André-de-Restigouche	06040
—	Saint-Charles-Garnier	09010
—	Saint-Cléophas	07090
—	Saint-Damase	07105
—	Saint-Donat	09030
—	Saint-Elzéar	05050
—	Saint-François-d'Assise	06055
—	Saint-Gabriel-de-Rimouski	09025
—	Saint-Godefroi	05015
—	Saint-Jean-de-Cherbourg	08010
—	Saint-Joseph-de-Lepage	09070
—	Saint-Léandre	08065
—	Saint-Léon-le-Grand	07030
—	Saint-Maxime-du-Mont-Louis	04010
—	Saint-Moïse	07095
—	Saint-Noël	07100
—	Saint-Octave-de-Métis	09055
—	Saint-René-de-Matane	08035
—	Saint-Siméon	05055
—	Saint-Tharcisius	07070
—	Saint-Ulric	08073

GASPÉSIE TOURIST REGION

Code géographique

—	Saint-Vianney	07075
—	Saint-Zénon-du-Lac-Humqui	07035
—	Sainte-Angèle-de-Mérici	09035
—	Sainte-Anne-des-Monts	04037
—	Sainte-Félicité	08023
—	Sainte-Flavie	09085
—	Sainte-Florence	07010
—	Sainte-Irène	07040
—	Sainte-Jeanne-d’Arc	09020
—	Sainte-Luce	09092
—	Sainte-Madeleine-de-la-Rivière-Madeleine	04005
—	Sainte-Marguerite	07005
—	Sainte-Paule	08040
—	Sainte-Thérèse-de-Gaspé	02010
—	Sayabec	07085
—	Shigawake	05010
—	Val-Brillant	07080