



**Municipality of Clarington**  
40 Temperance Street  
Bowmanville, ON L1C 3A6  
[ecdev@clarington.net](mailto:ecdev@clarington.net)

**Re: Implementation of a Municipal Accommodation Tax (MAT) in the Municipality of Clarington**

This letter is to formally notify you that the Council of the Municipality of Clarington endorsed a Municipal Accommodation Tax (MAT) By-law at its April 27, 2026, Council meeting.

The MAT By-law will come into effect on July 1, 2026. Beginning on that date, a mandatory Municipal Accommodation Tax of five per cent (5%) will apply to the purchase price of accommodation provided for a period of twenty-nine (29) consecutive nights or less within the Municipality of Clarington.

The tax applies only to the accommodation portion of the guest folio. The Municipal Accommodation Tax must be clearly identified as a separate line item on the guest invoice and collected at the time of payment.

The MAT applies to eligible accommodation located within the Municipality of Clarington that is sold or facilitated through all booking channels, including online travel agencies and third-party booking platforms.

This letter serves as formal notice and requests that you update your booking systems, tax calculations, and accounting procedures as required to ensure the Municipal Accommodation Tax is correctly applied to all eligible bookings within Clarington as of July 1, 2026.

Thank you for your attention and cooperation.

Sincerely,

Paul Pirri  
Director of Economic Development  
Municipality of Clarington