

Marketing Levy – General Information

What is the marketing levy?

Tourism industry partners work together to coordinate tourism marketing efforts and to secure a revenue source that is able to support an integrated and expanded marketing effort.

Industry businesses and municipalities supported a move to create a marketing levy to provide the needed resources to market Cape Breton Island in the global tourism industry.

The marketing levy is used to establish and fund incremental tourism marketing for Cape Breton Island provided by the destination marketing organization.

Who should register?

Any person or business offering fixed roof accommodation up to 30 consecutive days

How to register

To register, complete and return a [marketing levy property registration form](#).

You will be assigned a unique registration number, which will be your identification for all your dealings with the municipality about the marketing levy.

Reporting periods and requirements

For each month your business is in operation, you must submit a marketing levy remittance report via checkinanalytics.com.

The remittance report shows:

- the amount of marketing levy you charged or collected from your customers
- the amount of marketing levy you are remitting.

The report must be submitted, with the remittance, by the 15th day of the month following the collection of the levy.

Example: for the marketing levy collected for January, the report and the remittance must be submitted on or before February 15.

All registered accommodation operators on Cape Breton Island should receive an email with login instructions to Check-In Analytics.

If you have not received an email, please visit checkinanalytics.com to register.

Inform your customers

On any receipt, bill, invoice or other document issued for accommodations, you must:

- indicate the price and the total amount of marketing levy the customer pays or owes
- indicate to your customers that the marketing levy is subject to HST

Changes to your business

If you change the address, name or nature of your business, your registration certificate must be returned to the municipality. You must then register again as described above, with the updated information.

If your business ceases to operate, the registration certificate will be void and must be returned to the municipality within 15 days of the date of discontinuance.

A registration certificate is not transferable. If you sell your business, the registration certificate must be returned to the municipality within 15 days of the date of sale. The new owner must apply for a new registration certificate.

HST

The marketing levy is subject to HST. You must charge HST on the amount of the marketing levy when charging your customers.

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