

Remitting the Marketing Levy – Payment & Reporting

The marketing levy collected must be remitted to the municipality by the 15th day of the month following the collection of the levy.

When submitting the remittance, you must also submit a remittance report. The remittance report shows the amount of marketing levy you collected from your customers and the amount of marketing levy you are remitting.

Refund of marketing levy written off

You are liable for the marketing levy you charged or collected from your customers on the day you receive payment or on the day the payment is due, whichever is earlier.

We usually consider payment to be due on the date you issue an invoice or the date in an agreement, whichever comes first.

Therefore, if you issue an invoice before you receive the payment, you have to include the marketing levy charged on this invoice in the reporting period, even if you have not yet collected the tax.

Include the marketing levy you charged for both paid and unpaid invoices in your remittance report for the reporting period in which you issued the invoices.

Bad debt adjustments

If you already included the marketing levy on a credit sale in your remittance report, and that sale became in whole or in part as a bad debt, you can recover the marketing levy as a tax adjustment on your return. To do this, the debt has to be written off as a bad debt in your records, and you have to deal with the person at arm's length.

Due to errors in recording

If the municipality is satisfied that an operator has remitted an amount as collected that the operator neither collected nor was required to collect under this bylaw, the municipality must refund the amount to the operator. In order to claim a refund under this bylaw, a person must submit to the municipality an application in writing signed by the person who paid the amount claimed and provide sufficient evidence to satisfy the municipality that the person who paid the amount is entitled to the refund. An adjustment for that amount should be entered on the remittance report.

Filing the remittance report through Check-In Analytics

A dedicated reporting and remitting platform, Check-In Analytics, has been introduced to enable online reporting and simplify the process for accommodation providers.

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.

Compliance audit

To be in compliance with the marketing levy bylaw you must consistently submit accurate reports.

The municipality will monitor accounts for compliance to ensure that remittance forms are completed correctly and accurately.

This is to ensure the success of the marketing levy and the Island wide marketing initiatives that it is designed to support.

Contact information

For any questions about the marketing levy, email: marketinglevy@invernesscounty.ca

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