

Notice to Vendors and Operators - Commission Amount Increased

Social Service Tax Act and Hotel Room Tax Act

This notice outlines the increase to the commission you are eligible to claim on your social service tax or hotel room tax return, effective November 1, 2008.

What is Commission

If you are a registered vendor (social service tax) or operator (hotel room tax), the ministry provides you with a commission for collecting and remitting tax in full and on time. The commission is based on the amount of tax you collect during your reporting period.

Increased Commission – Effective November 1, 2008

Tax Collectable (Box B on your tax return)	Commission (Box C on your tax return)
\$22.00 or less	The tax collectable (Box B on your tax return)
\$22.01 - \$333.33	\$22.00
More than \$333.33	6.6% of tax collectable, to a maximum of \$198.00

If you file your tax returns monthly, you claim the increased commission starting on your November 2008 tax return (remittance due December 23, 2008). You cannot claim the increased commission for your October 2008 tax return (remittance due November 23, 2008). The *Social Service Tax Return* ([FIN 400](#)) and the *Hotel Room Tax Return* ([FIN 432](#)) will be updated for the November 2008 returns.

If you file your tax returns other than monthly (e.g. quarterly, semi-annually, etc), you claim the increased commission starting on your tax return that includes November 2008. For example, if you file quarterly and your reporting period covers September 2008 to November 2008 (remittance due December 23, 2008), you claim the increased commission for this entire period.

Previous Commission – Prior to November 1, 2008

If you file a tax return where your reporting period ends prior to November 1, 2008, you calculate the commission as outlined below.

Tax Collectable (Box B on your tax return)	Commission (Box C on your tax return)
\$11.00 or less	The tax collectable (Box B on your tax return)
\$11.01 - \$333.33	\$11.00
More than \$333.33	3.3% of tax collectable, to a maximum of \$99.00

Further Information

For more information on claiming the commission and completing your return, please see [Bulletin SST 032](#), *Completing the Social Service Tax Return*, or [Bulletin HRT 003](#), *Completing the Hotel Room Tax Return*.

If you have any questions, please call us at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440, or e-mail your questions to CTBTaxQuestions@gov.bc.ca

You can also find information on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/consumer_taxes.htm

The information in this notice is for your convenience and guidance and is not a replacement for the legislation. The *Social Service Tax Act*, *Hotel Room Tax Act* and Regulations are on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/consumer_taxes.htm