

Ontario Staycation Tax Credit

Find out how to get back up to 20% of your eligible 2022 Ontario accommodation expenses.

Overview

The temporary Ontario Staycation Tax Credit for 2022 aims to encourage Ontario families to explore the province, while helping the tourism and hospitality sectors recover from the financial impacts of the COVID-19 pandemic.

Ontario residents can claim 20% of their eligible 2022 accommodation expenses, for example, for a stay at a hotel, cottage or campground, when filing their personal Income Tax and Benefit Return for 2022. You can claim eligible expenses of up to \$1,000 as an individual or \$2,000 if you have a spouse, common-law partner or eligible children, to get back up to \$200 as an individual or \$400 as a family.

The credit will provide an estimated \$270 million in support to about 1.85 million Ontario families.

Who is eligible

You are eligible to claim the credit if you are an Ontario resident on December 31, 2022.

Only one individual per family can claim the credit for the year. Your claim can include the eligible expenses of your spouse or common-law partner and your eligible children. An eligible child is not entitled to claim the credit on their personal Income Tax and Benefit Return for 2022.

If you do not have a spouse or common-law partner, or eligible child, you can claim your own eligible expenses for the credit.

Eligible expenses

You can claim the Ontario Staycation Tax Credit for accommodation expenses for a leisure stay of less than a month in Ontario, at a short-term accommodation or camping accommodation, such as a:

- hotel
- motel
- resort
- lodge
- bed-and-breakfast establishment
- cottage
- campground

Short-term accommodation would generally not include timeshare agreements, or a stay on a boat, train or other vehicle that can be self-propelled.

The tax credit only applies to leisure stays between January 1, 2022, and December 31, 2022, regardless of the timing of payment for the stays. The tax credit does not apply to business travel.

The accommodation expenses must also:

- have been paid by you, your spouse or common-law partner, or your eligible child, as set out on a detailed receipt
- have been subject to Goods and Services Tax (GST)/Harmonized Sales Tax (HST), as set out on a detailed receipt
- not have been reimbursed to you, your spouse or common-law partner, or your eligible child, by any person, including by a friend or an employer

As long as all other conditions are met, you can claim any of the following expenses:

- accommodation for a single trip or multiple trips, up to the maximum expense limit of \$1,000 as an individual or \$2,000 as a family
- accommodations booked either directly with the accommodation provider or through an online accommodation platform
- the portion of the expense that is necessary to have access to the accommodation
- the accommodation portion of a tour package expense

How to claim the credit

You must keep your detailed receipts for any eligible expenses you incur. Those receipts should include at least all of the following information:

- the location of the accommodation
- the amount that can reasonably be considered to be for the accommodation portion of a stay
- the GST/HST paid
- the date of the stay
- the name of the payor

You can claim the credit on your personal Income Tax and Benefit Return for 2022.

The Ontario Staycation Tax Credit is a refundable personal income tax credit. This means that if you are eligible, you can get this tax credit regardless of whether you owe income tax for 2022.

Contact us

If you have questions about the tax credit, please contact the Ontario Budget Hotline at [1-800-337-7222](tel:1-800-337-7222).

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