



THE MUNICIPALITY OF

LAMBTON SHORES

9577 Port Franks Road
Thedford, ON N0M 2N0
T: 519-243-1400 / 1-866-943-1400
www.lambtonshores.ca

October 14, 2025

Re: Implementation of Municipal Accommodation Tax in Lambton Shores

To Whom It May Concern,

On Thursday November 23, 2017, the Province of Ontario issued the Transient Accommodation Regulation 435/17, which came into force December 1, 2017. The regulation provides the necessary provisions for municipalities across Ontario to implement a Municipal Accommodation Tax (MAT).

On July 15, 2025, Lambton Shores Council approved By-Law 45-2025, a By-Law to Impose a Municipal Accommodation Tax. As a result of this approval, the new By-law will implement a mandatory 4% Accommodation Tax on all short-term accommodation (30 days or less) as of January 1, 2026. This tax is applicable ONLY to the accommodation portion of the visitor folio and must be displayed on guest invoice.

Additional information is available on www.lambtonshores.ca/MAT where a list of frequently asked questions and contact information can be found.

This letter serves as notice and formal request for you to update your booking systems and accounting procedures accordingly to ensure the MAT is collected at the time of payment.

Sincerely,

Steve McAuley

Chief Administrative Officer