

**Whistler Resort Association
dba Tourism Whistler**

**Assessment Fee Structure (Annual)
2010**

Common Fees Only

# of Units (Sleeping Areas)	Common Units Before Tax	5% GST (Calculated for Jan 1 - June 30)	12% HST (Calculated for July 1 - Dec 31)	Total Inc. Taxes
1	46.5560	1.16	2.79	50.51
2	93.11	2.33	5.59	101.03
3	139.67	3.49	8.38	151.54
4	186.22	4.66	11.17	202.05
5	232.78	5.82	13.97	252.57
6	279.34	6.98	16.76	303.08
7	325.89	8.15	19.55	353.59
8	372.45	9.31	22.35	404.11
9	419.00	10.48	25.14	454.62
10	465.56	11.64	27.93	505.13
11	512.12	12.80	30.73	555.65
12	558.67	13.97	33.52	606.16
13	605.23	15.13	36.31	656.67
14	651.78	16.29	39.11	707.19

Commercial Fees Only

# of Units (Sleeping Areas)	Commercial Units Before Tax	5% GST (Calculated for Jan 1 - June 30)	12% HST (Calculated for July 1 - Dec 31)	Total Inc. Taxes
1	180.8435	4.52	10.85	196.22
2	361.69	9.04	21.70	392.43
3	542.53	13.56	32.55	588.65
4	723.37	18.08	43.40	784.86
5	904.22	22.61	54.25	981.08
6	1085.06	27.13	65.10	1177.29
7	1265.90	31.65	75.95	1373.51
8	1446.75	36.17	86.80	1569.72
9	1627.59	40.69	97.66	1765.94
10	1808.44	45.21	108.51	1962.15
11	1989.28	49.73	119.36	2158.37
12	2170.12	54.25	130.21	2354.58
13	2350.97	58.77	141.06	2550.80
14	2531.81	63.30	151.91	2747.01

Common & Commercial Fees Combined

# of Units (Sleeping Areas)	Common & Commercial Combined Units Before Tax	5% GST (Calculated for Jan 1 - June 30)	12% HST (Calculated for July 1 - Dec 31)	Total Inc. Taxes
1	227.3995	5.68	13.64	246.73
2	454.80	11.37	27.29	493.46
3	682.20	17.05	40.93	740.19
4	909.59	22.74	54.58	986.91
5	1137.00	28.42	68.22	1233.64
6	1364.40	34.11	81.86	1480.37
7	1591.79	39.79	95.51	1727.10
8	1819.20	45.48	109.15	1973.83
9	2046.59	51.16	122.80	2220.56
10	2274.00	56.85	136.44	2467.28
11	2501.40	62.53	150.08	2714.01
12	2728.79	68.22	163.73	2960.74
13	2956.20	73.90	177.37	3207.47
14	3183.59	79.59	191.02	3454.20

- 1 Bedroom = 2 Units (Sleeping Areas)
- Living room, den or enclosable loft containing sleeping facilities (i.e. bed or sofa bed) = 2 units
- Non enclosable loft (open) containing sleeping facilities (i.e. bed or sofa bed) = 1 Unit
- 50% of the annual fees (Jan 1 – June 30) are subject to 5% GST and 50% of the annual fees (July 1 – Dec 31) are subject to 12% HST

*** Based on preliminary information provided by the CRA (Canadian Revenue Agency), the BC HST will apply to Tourism Whistler membership fees. Based on this information, 5% GST will apply to the fees for the first half of 2010, and 12% HST will apply to the fees for the second half of 2010. As the HST has not officially become law as of today, further changes may still be forthcoming.**