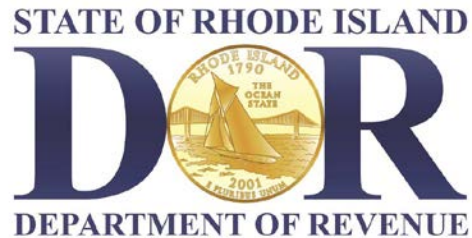


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2022 Local 1% Collections September 2021

The data contained in the *Local 1% Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1% hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

The report provides data by municipality on the month-to-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date collections. A color-coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the September 2021 Local 1% Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	September 2021	August 2021	\$ Difference	% Difference
Hotels	\$ 549,276	\$ 730,472	\$ (181,196)	-24.8 %
Room Resellers and Hosting Platforms	26,574	36,064	(9,490)	-26.3 %
Realtors and Homeowners	70,046	92,770	(22,724)	-24.5 %
Total	\$ 645,896	\$ 859,307	\$ (213,410)	-24.8 %
Year-over-Year	September 2021	September 2020	\$ Difference	% Difference
Hotels	\$ 549,276	\$ 314,177	\$ 235,100	74.8 %
Room Resellers and Hosting Platforms	26,574	15,112	11,462	75.8 %
Realtors and Homeowners	70,046	45,181	24,864	55.0 %
Total	\$ 645,896	\$ 374,470	\$ 271,426	72.5 %
Year to Date-over-Year to Date	FY 2022	FY 2021	\$ Difference	% Difference
Hotels	\$ 2,040,233	\$ 1,129,105	\$ 911,128	80.7 %
Room Resellers and Hosting Platforms	107,653	75,867	31,786	41.9 %
Realtors and Homeowners	303,506	362,157	(58,651)	-16.2 %
Total	\$ 2,451,392	\$ 1,567,129	\$ 884,263	56.4 %



Guillermo L. Tello, Director
Rhode Island Department of Revenue
November 29, 2021

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2022.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 378-1080.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	September 2021	August 2021	Percent Change *	Difference *
BARRINGTON	\$ 55	\$ 52	6.2%	\$ 3
BRISTOL	4,026	5,685	-29.2%	(1,659)
BURRILLVILLE	3	1	84.9%	1
CENTRAL FALLS	49	5	888.2%	44
CHARLESTOWN	9,429	8,196	15.0%	1,233
COVENTRY	1,872	5,609	-66.6%	(3,737)
CRANSTON	1,389	1,474	-5.8%	(86)
CUMBERLAND	48	37	29.1%	11
EAST GREENWICH	73	96	-23.9%	(23)
EAST PROVIDENCE	2,898	4,126	-29.8%	(1,228)
EXETER	39	41	-4.8%	(2)
FOSTER	-	-	n/a	-
GLOCESTER	137	130	5.3%	7
HOPKINTON	94	241	-60.9%	(147)
JAMESTOWN	3,322	6,777	-51.0%	(3,455)
JOHNSTON	474	512	-7.5%	(39)
LINCOLN	6,029	6,096	-1.1%	(66)
LITTLE COMPTON	2,715	3,453	-21.4%	(738)
MIDDLETOWN	77,566	94,429	-17.9%	(16,863)
NARRAGANSETT	23,251	43,869	-47.0%	(20,618)
NEWPORT	210,167	270,891	-22.4%	(60,724)
NEW SHOREHAM	50,928	84,856	-40.0%	(33,928)
NORTH KINGSTOWN	4,765	5,270	-9.6%	(505)
NORTH PROVIDENCE	129	123	4.3%	5
NORTH SMITHFIELD	109	127	-14.2%	(18)
PAWTUCKET	4,149	4,194	-1.1%	(45)
PORTSMOUTH	1,961	1,251	56.8%	710
PROVIDENCE	86,011	96,349	-10.7%	(10,338)
RICHMOND	1,308	2,617	-50.0%	(1,309)
SCITUATE	378	746	-49.3%	(368)
SMITHFIELD	8,551	10,079	-15.2%	(1,528)
SOUTH KINGSTOWN	17,745	25,254	-29.7%	(7,509)
TIVERTON	385	535	-28.1%	(150)
WARREN	128	50	157.6%	79
WARWICK	46,684	54,501	-14.3%	(7,816)
WESTERLY	67,202	105,742	-36.4%	(38,540)
WEST GREENWICH	5,334	6,436	-17.1%	(1,103)
WEST WARWICK	4,288	6,434	-33.4%	(2,147)
WOONSOCKET	2,206	3,023	-27.0%	(817)
Total	\$ 645,896	\$ 859,307	-24.8%	\$ (213,410)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT
September 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 55	\$ -	\$ 55
BRISTOL	3,746	280	-	4,026
BURRILLVILLE	-	3	-	3
CENTRAL FALLS	-	8	41	49
CHARLESTOWN	646	283	8,501	9,429
COVENTRY	1,724	70	79	1,872
CRANSTON	1,121	267	-	1,389
CUMBERLAND	-	48	-	48
EAST GREENWICH	15	59	-	73
EAST PROVIDENCE	2,760	137	1	2,898
EXETER	-	39	-	39
FOSTER	-	-	-	-
GLOCESTER	137	-	-	137
HOPKINTON	48	46	-	94
JAMESTOWN	321	1,841	1,160	3,322
JOHNSTON	472	1	-	474
LINCOLN	5,937	57	35	6,029
LITTLE COMPTON	942	235	1,539	2,715
MIDDLETOWN	72,546	3,067	1,953	77,566
NARRAGANSETT	7,722	1,152	14,377	23,251
NEWPORT	191,832	5,058	13,277	210,167
NEW SHOREHAM	35,007	543	15,378	50,928
NORTH KINGSTOWN	3,265	1,059	440	4,765
NORTH PROVIDENCE	-	129	-	129
NORTH SMITHFIELD	102	7	-	109
PAWTUCKET	3,917	232	-	4,149
PORTSMOUTH	825	1,031	105	1,961
PROVIDENCE	81,245	4,241	525	86,011
RICHMOND	525	783	-	1,308
SCITUATE	371	7	-	378
SMITHFIELD	8,452	96	3	8,551
SOUTH KINGSTOWN	13,637	857	3,251	17,745
TIVERTON	-	385	-	385
WARREN	-	104	25	128
WARWICK	44,315	1,693	677	46,684
WESTERLY	56,021	2,503	8,678	67,202
WEST GREENWICH	5,302	32	-	5,334
WEST WARWICK	4,201	85	2	4,288
WOONSOCKET	2,122	84	-	2,206
Total	\$ 549,276	\$ 26,574	\$ 70,046	\$ 645,896

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$3.07 was carried forward to October 2021.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT
August 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 52	\$ -	\$ 52
BRISTOL	5,191	495	-	5,685
BURRILLVILLE	-	1	-	1
CENTRAL FALLS	-	5	-	5
CHARLESTOWN	1,535	727	5,934	8,196
COVENTRY	5,522	17	70	5,609
CRANSTON	1,225	249	-	1,474
CUMBERLAND	-	37	-	37.40
EAST GREENWICH	35	61	-	96
EAST PROVIDENCE	3,963	162	-	4,126
EXETER	-	41	-	41
FOSTER	-	-	-	-
GLOCESTER	125	5	-	130
HOPKINTON	164	68	9	241
JAMESTOWN	418	1,645	4,714	6,777
JOHNSTON	509	4	-	512
LINCOLN	6,083	13	-	6,096
LITTLE COMPTON	1,409	593	1,452	3,453
MIDDLETOWN	88,350	4,338	1,742	94,429
NARRAGANSETT	14,804	5,819	23,247	43,869
NEWPORT	242,157	9,075	19,659	270,891
NEW SHOREHAM	61,857	949	22,050	84,856
NORTH KINGSTOWN	3,862	1,279	129	5,270
NORTH PROVIDENCE	-	123	-	123
NORTH SMITHFIELD	112	15	-	127
PAWTUCKET	4,008	186	-	4,194
PORTSMOUTH	884	244	122	1,251
PROVIDENCE	91,999	4,350	-	96,349
RICHMOND	1,556	1,061	-	2,617
SCITUATE	743	3	-	746
SMITHFIELD	10,028	51	-	10,079
SOUTH KINGSTOWN	20,488	1,666	3,100	25,254
TIVERTON	-	362	173	535
WARREN	-	50	-	50
WARWICK	53,051	1,449	-	54,501
WESTERLY	94,659	712	10,370	105,742
WEST GREENWICH	6,432	5	-	6,436
WEST WARWICK	6,356	79	-	6,434
WOONSOCKET	2,949	74	-	3,023
Total	\$ 730,472	\$ 36,064	\$ 92,770	\$ 859,307

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$3.15 was carried forward to September 2021.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	September 2021	September 2020	Percent Change *	Difference *
BARRINGTON	\$ 55	\$ 213	-74.0%	\$ (158)
BRISTOL	4,026	2,024	98.9%	2,002
BURRILLVILLE	3	-	n/a	3
CENTRAL FALLS	49	24	107.5%	25
CHARLESTOWN	9,429	3,551	165.5%	5,878
COVENTRY	1,872	1,739	7.7%	134
CRANSTON	1,389	809	71.7%	580
CUMBERLAND	48	3	1,709.0%	46
EAST GREENWICH	73	94	-21.9%	(21)
EAST PROVIDENCE	2,898	2,242	29.3%	656
EXETER	39	8	392.8%	31
FOSTER	-	5	-100.0%	(5)
GLOCESTER	137	79	72.1%	57
HOPKINTON	94	103	-9.2%	(9)
JAMESTOWN	3,322	431	671.5%	2,891
JOHNSTON	474	524	-9.6%	(50)
LINCOLN	6,029	1,304	362.4%	4,726
LITTLE COMPTON	2,715	2,514	8.0%	202
MIDDLETOWN	77,566	40,403	92.0%	37,162
NARRAGANSETT	23,251	9,065	156.5%	14,186
NEWPORT	210,167	135,430	55.2%	74,737
NEW SHOREHAM	50,928	39,475	29.0%	11,454
NORTH KINGSTOWN	4,765	3,733	27.6%	1,032
NORTH PROVIDENCE	129	67	91.9%	62
NORTH SMITHFIELD	109	128	-14.9%	(19)
PAWTUCKET	4,149	1,211	242.6%	2,938
PORTSMOUTH	1,961	766	156.0%	1,195
PROVIDENCE	86,011	39,195	119.4%	46,815
RICHMOND	1,308	13	10,081.8%	1,296
SCITUATE	378	269	40.6%	109
SMITHFIELD	8,551	3,739	128.7%	4,812
SOUTH KINGSTOWN	17,745	4,380	305.2%	13,365
TIVERTON	385	335	14.8%	50
WARREN	128	38	238.6%	90
WARWICK	46,684	22,235	110.0%	24,449
WESTERLY	67,202	50,945	31.9%	16,257
WEST GREENWICH	5,334	2,948	81.0%	2,386
WEST WARWICK	4,288	3,290	30.3%	998
WOONSOCKET	2,206	1,139	93.6%	1,067
Total	\$ 645,896	\$ 374,470	72.5%	\$ 271,426

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT
September 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 94	\$ 119	\$ 213
BRISTOL	1,826	160	38	2,024
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	24	24
CHARLESTOWN	442	263	2,847	3,551
COVENTRY	1,709	24	6	1,739
CRANSTON	669	140	-	809
CUMBERLAND	-	3	-	3
EAST GREENWICH	23	39	32	94
EAST PROVIDENCE	2,048	145	49	2,242
EXETER	-	8	-	8
FOSTER	-	5	-	5
GLOCESTER	72	7	-	79
HOPKINTON	36	67	-	103
JAMESTOWN	90	245	95	431
JOHNSTON	518	6	-	524
LINCOLN	1,295	9	-	1,304
LITTLE COMPTON	680	234	1,600	2,514
MIDDLETOWN	37,794	1,534	1,075	40,403
NARRAGANSETT	4,740	671	3,654	9,065
NEWPORT	116,817	3,889	14,724	135,430
NEW SHOREHAM	24,147	350	14,978	39,475
NORTH KINGSTOWN	3,172	514	46	3,733
NORTH PROVIDENCE	-	67	-	67
NORTH SMITHFIELD	128	-	-	128
PAWTUCKET	1,136	65	10	1,211
PORTSMOUTH	203	414	149	766
PROVIDENCE	36,107	3,062	27	39,195
RICHMOND	-	13	-	13
SCITUATE	267	1	-	269
SMITHFIELD	3,700	36	3	3,739
SOUTH KINGSTOWN	2,252	526	1,602	4,380
TIVERTON	-	276	59	335
WARREN	-	38	-	38
WARWICK	20,749	1,269	217	22,235
WESTERLY	46,265	868	3,813	50,945
WEST GREENWICH	2,921	22	4	2,948
WEST WARWICK	3,267	23	-	3,290
WOONSOCKET	1,102	26	12	1,139
Total	\$ 314,177	\$ 15,112	\$ 45,181	\$ 374,470

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$3.37 was carried forward to October 2020.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2022 YTD	FY 2021 YTD	Percent Change *	Difference *
BARRINGTON	\$ 192	\$ 671	-71.4%	\$ (479)
BRISTOL	16,113	7,206	123.6%	8,908
BURRILLVILLE	8	41	-80.2%	(33)
CENTRAL FALLS	69	27	160.2%	43
CHARLESTOWN	36,515	35,623	2.5%	892
COVENTRY	13,865	6,370	117.7%	7,495
CRANSTON	4,354	2,816	54.6%	1,538
CUMBERLAND	115	14	693.2%	100
EAST GREENWICH	238	346	-31.2%	(108)
EAST PROVIDENCE	9,301	7,346	26.6%	1,954
EXETER	105	17	515.1%	88
FOSTER	10	1,390	-99.3%	(1,381)
GLOCESTER	445	263	69.6%	183
HOPKINTON	440	430	2.3%	10
JAMESTOWN	17,159	10,495	63.5%	6,664
JOHNSTON	1,509	1,581	-4.6%	(73)
LINCOLN	18,670	3,906	378.0%	14,765
LITTLE COMPTON	11,291	13,466	-16.2%	(2,175)
MIDDLETOWN	281,103	151,467	85.6%	129,635
NARRAGANSETT	133,890	144,196	-7.1%	(10,306)
NEWPORT	772,792	463,069	66.9%	309,723
NEW SHOREHAM	221,179	187,110	18.2%	34,069
NORTH KINGSTOWN	15,474	13,433	15.2%	2,042
NORTH PROVIDENCE	398	308	29.4%	90
NORTH SMITHFIELD	370	381	-2.9%	(11)
PAWTUCKET	12,550	6,893	82.1%	5,656
PORTSMOUTH	5,653	3,445	64.1%	2,208
PROVIDENCE	272,292	96,737	181.5%	175,555
RICHMOND	9,395	2,353	299.3%	7,042
SCITUATE	1,131	784	44.3%	347
SMITHFIELD	28,329	12,932	119.1%	15,397
SOUTH KINGSTOWN	70,256	38,558	82.2%	31,698
TIVERTON	1,431	1,240	15.4%	191
WARREN	256	107	138.1%	148
WARWICK	157,527	71,124	121.5%	86,403
WESTERLY	293,409	254,590	15.2%	38,819
WEST GREENWICH	17,943	11,768	52.5%	6,174
WEST WARWICK	17,545	10,462	67.7%	7,083
WOONSOCKET	8,072	4,164	93.9%	3,908
Total	\$ 2,451,392	\$ 1,567,129	56.4%	\$ 884,263

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT
FY 2022 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 192	\$ -	\$ 192
BRISTOL	14,687	1,418	8	16,113
BURRILLVILLE	-	8	-	8
CENTRAL FALLS	-	28	41.40	69
CHARLESTOWN	4,069	1,925	30,520	36,515
COVENTRY	13,362	150	352	13,865
CRANSTON	3,506	754	94	4,354
CUMBERLAND	-	115	-	115
EAST GREENWICH	70	168	-	238
EAST PROVIDENCE	8,816	468	16	9,301
EXETER	-	105	-	105
FOSTER	7	2	-	10
GLOCESTER	437	8	-	445
HOPKINTON	212	220	9	440
JAMESTOWN	1,254	5,618	10,286	17,159
JOHNSTON	1,497	12	-	1,509
LINCOLN	18,532	104	35	18,670
LITTLE COMPTON	3,901	1,580	5,810	11,291
MIDDLETOWN	261,637	12,895	6,570	281,103
NARRAGANSETT	38,094	14,060	81,736	133,890
NEWPORT	692,849	24,578	55,365	772,792
NEW SHOREHAM	159,883	2,573	58,722	221,179
NORTH KINGSTOWN	10,820	3,830	824	15,474
NORTH PROVIDENCE	-	398	-	398
NORTH SMITHFIELD	340	30	-	370
PAWTUCKET	11,957	591	2	12,550
PORTSMOUTH	2,706	2,543	404	5,653
PROVIDENCE	257,551	13,339	1,402	272,292
RICHMOND	6,568	2,826	-	9,395
SCITUATE	1,114	17	1	1,131
SMITHFIELD	28,046	233	49.14	28,329
SOUTH KINGSTOWN	53,707	4,465	12,084	70,256
TIVERTON	-	1,127	304	1,431
WARREN	-	231	25	256
WARWICK	151,006	4,877	1,644	157,527
WESTERLY	250,619	5,590	37,200	293,409
WEST GREENWICH	17,883	60	-	17,943
WEST WARWICK	17,266	278	1.72	17,545
WOONSOCKET	7,836	235	1.11	8,072
Total	\$ 2,040,233	\$ 107,653	\$ 303,506	\$ 2,451,392

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$3.07 was carried forward to October 2021.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT
FY 2021 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 429	\$ 242	\$ 671
BRISTOL	5,863	1,129	214	7,206
BURRILLVILLE	-	-	41	41
CENTRAL FALLS	-	3	24	27
CHARLESTOWN	2,545	1,938	31,139	35,623
COVENTRY	6,227	131	12	6,370
CRANSTON	2,444	370	1	2,816
CUMBERLAND	-	14	-	14
EAST GREENWICH	39	164	143	346
EAST PROVIDENCE	6,643	605	99	7,346
EXETER	-	14	3	17
FOSTER	1,373	18	-	1,390
GLOCESTER	252	11	-	263
HOPKINTON	164	266	-	430
JAMESTOWN	994	3,234	6,267	10,495
JOHNSTON	1,264	317	-	1,581
LINCOLN	3,873	31	1	3,906
LITTLE COMPTON	2,905	1,270	9,291	13,466
MIDDLETOWN	136,676	8,873	5,918	151,467
NARRAGANSETT	28,169	9,647	106,380	144,196
NEWPORT	380,628	15,599	66,842	463,069
NEW SHOREHAM	107,405	1,603	78,102	187,110
NORTH KINGSTOWN	9,825	2,699	908	13,433
NORTH PROVIDENCE	-	308	-	308
NORTH SMITHFIELD	381	-	-	381
PAWTUCKET	6,636	233	24	6,893
PORTSMOUTH	764	2,080	601	3,445
PROVIDENCE	87,641	8,160	937	96,737
RICHMOND	-	2,271	81	2,353
SCITUATE	766	15	3	784
SMITHFIELD	12,651	120	160	12,932
SOUTH KINGSTOWN	21,118	3,692	13,748	38,558
TIVERTON	-	965	275	1,240
WARREN	-	107	-	107
WARWICK	66,749	3,688	687	71,124
WESTERLY	209,081	5,563	39,945	254,590
WEST GREENWICH	11,673	81	14	11,768
WEST WARWICK	10,363	99	-	10,462
WOONSOCKET	3,991	119	54	4,164
Total	\$ 1,129,105	\$ 75,867	\$ 362,157	\$ 1,567,129

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$3.37 was carried forward to October 2020.