



THE UNITED REPUBLIC OF TANZANIA

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# **THE TOURISM (TOURISM DEVELOPMENT LEVY) REGULATIONS, 2013**

[GN No. 352 published on 1/10/2013]

GOVERNMENT NOTICE No. 352 published on 4/10/2013

**THE TOURISM (TOURISM DEVELOPMENT LEVY) REGULATIONS, 2013**  
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*Title*

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THE TOURISM ACT,  
(CAP.65)

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REGULATIONS

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*(Made under section 59(2))*

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THE TOURISM (TOURISM DEVELOPMENT LEVY) REGULATIONS, 2013

PART I  
PRELIMINARY PROVISIONS

Citation and  
commencement

1. These Regulations may be cited as the Tourism (Tourism Development Levy) Regulations, 2013 and shall come into operation on the 1<sup>st</sup> day of October, 2013.

Interpretation

Cap. 65

2. In these Regulations unless the context require otherwise-

“Act” means the Tourism Act;

“account” means the tourism development levy account;

“Accounting Officer” means the Permanent Secretary of the Ministry responsible for Natural Resources and Tourism;

“bed night levy” means an amount equal to one and half United States Dollars payable by a tourist for a night or day stay or part thereof in a tourism accommodation facility;

“Director” has the meaning ascribed to it under the Act;

“designated tourism facility” means any premises, place or activity designated as such by the Minister under

section 17 of the Act;

“Levy” means the tourism development levy prescribed under section 59 of the Act;

“levy period” means the period prescribed under regulation 5 in respect of which the levy referred to in regulation 3 is payable;

“member” means a member of the committee and includes the chairman;

“owner” in relation to tourism accommodation facility, means any person who-

(a) is the holder of certificate of registration issued under section 12(1) of the Act; or

(b) receives or is entitled to receive the profits arising from the services offered by the tourism accommodation facility;

“tourist” means a person who is travelling to a place outside his usual environment for the period between twenty-four-hours and one year and whose main purpose of travel is other than the exercise of an activity remunerated from within the place visited and whereas this activity is undertaken by a resident shall be known as domestic tourist;

“tourism accommodation facility” means any premises or building which is used to provide accommodation services to tourists and for the purpose of these Regulations includes a designated tourism facility.

## PART II

### COLLECTION OF TOURISM DEVELOPMENT LEVY

Sources of  
Tourism  
Development  
levy

3. The sources of the Levy shall consist of:

- (a) three percent (3%) of Tanzania National Parks Authority's gross revenue;
- (b) three percent (3%) of Ngorongoro Conservation Area Authority's gross revenue;

*Tourism (Tourism Development Levy)*

*G.N. No. 352 (contd.)*

- (c) the bed night levy;
- (d) fees for grading or re-grading of accommodation facilities;
- (e) donations and grants made to the account; and
- (f) any other sum which may, in any manner, become payable to the account.

Owner of a  
Tourism  
Accommodation  
facility to  
collect bed-  
night levy

4.-(1) Every owner of a registered tourism accommodation facility or a designated tourism facility shall collect from every tourist, a bed-night levy and remit it to the Tanzania Revenue Authority within a prescribed accounting period.

(2) The Director shall furnish to Tanzania Revenue Authority a list of all registered tourism accommodation facilities that are liable to remit the bed night levy.

Levy period  
and manner  
of payment

5.-(1) For purposes of regulation 4, every owner of a registered tourism accommodation facility shall, in respect of each prescribed accounting period, submit to the Tanzania Revenue Authority a return in the form prescribed in the Schedule to these Regulations which shall contain information relating to bed occupancy in that facility.

(2) The prescribed accounting period shall be the calendar month of the effective date of registration and each calendar month after that, unless the Director, by notice in writing, determines another prescribed accounting period.

(3) The return shall be submitted by the last working day of the month after the end of the prescribed accounting period to which it relates.

(4) An owner who contravenes the provisions of sub regulation (1) shall be issued with a notice requiring him to deliver a return and remit the bed night levy within fourteen days from the date of service of the notice.

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*G.N. No. 352 (contd.)*

Summary  
recovery of  
unpaid bed  
night levy  
Cap. 332

6. Any bed night levy or penalty payable by an owner under these Regulations shall be a debt due to the Government and shall be collected and recovered in accordance with the provisions of Part VIII Division III of the Income Tax Act.

Owner to keep  
and furnish  
records

7.-(1) Every owner shall-

- (a) keep a register of all tourists who stayed or are staying in his accommodation facility indicating the number of days stayed;
- (b) furnish such records and any information relating to bed occupancy to an authorized officer as the authorized officer may require;
- (c) upon demand by an authorized officer, produce or cause to be produced for inspection by such officer-
  - (i) at the principal place of business of the owner upon whom the demand is made or at any other place as the authorized officer may reasonably require; and
  - (ii) at such time which the authorized officer may reasonably require, any documents relating to the charges made or tourist who stayed in the accommodation facility.

(2) An Authorized officer shall, upon inspection of the records or information referred to under sub-regulation (1), issue an assessment of the bed night levy payable by the owner.

Proceedings in  
respect of  
disputes arising  
from collection  
of levy

8. All civil proceedings in respect of disputes arising from the collection of levy under these Regulations shall be conducted in accordance with the Tax Revenue Appeals Act.

Cap. 408

*Tourism (Tourism Development Levy)*

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G.N. No. 352 (contd.)

Tourism  
Development  
Levy Account

9.-(1) The Director shall, after consultation with the Accounting Officer, open an account to be known as the Tourism Development Levy account where the Levy shall be deposited.

(2) The Director shall be responsible for management and control of the account.

(3) For the purpose of carrying out responsibilities under these Regulations, the Director shall, after consultation with Accounting Officer, form an Advisory Committee which shall be responsible for advising him on matters relating to the efficient and effective management of the account.

(4) The Advisory Committee referred to under sub-regulation (3) shall be composed of-

- (a) not more than three members appointed by the Director from departments or units within the Ministry;
- (b) a representative of the Tanzania Tourist Board;
- (c) a representative of the Ministry responsible for Finance;
- (d) a representative of the Tanzania Revenue Authority;
- (e) a representative of the Tanzania National Parks Authority;
- (f) a representative of the Ngorongoro Conservation Area Authority; and
- (g) two representatives from the private sector among whom one shall be the Executive Secretary of the Tourism Confederation of Tanzania.

**PART III**  
**ADMINISTRATION AND MANAGEMENT OF THE TOURISM**  
**DEVELOPMENT LEVY**

Objective of  
Tourism  
Development  
Levy

10. The principal object of the Levy shall be to assist in financing the implementation of activities relating to tourism development including-

- (a) tourism product development, quality control of tourism facilities and services;
- (b) tourism destination marketing promotion;
- (c) capacity building for the tourism sector;
- (d) tourism research; and
- (e) any other activities for the advancement and furtherance of the tourism sector.

Execution of  
documents

11. A document relating to the account shall be deemed to be duly executed if such document is signed by the Director.

Books of  
accounts,  
records and  
annual reports

12.-(1) The Director shall keep and maintain books of accounts and records of the operations of the account in accordance with the acceptable accounting standards.

(2) The Director shall, at the end of each financial year, prepare and submit the financial statement of the account to the Accounting Officer.

(3) The Accounting Officer shall cause the books of accounts of the account to be audited by the Controller and Auditor General.

(4) The Director shall submit to the Accounting Officer the audited report together with annual report and the detailed information regarding the activities of the account during the previous year ending 30<sup>th</sup> June.



**PART IV  
GENERAL PROVISIONS**

Giving false  
information  
with intent to  
evade levy

13. Any person who, with intent to evade payment of bed night levy due under these Regulations-

- (a) makes any false statement to the Tanzania Revenue Authority;
  - (b) fails or omits to give any information or to submit any return required to be given or submitted under these Regulations; or
  - (c) gives any information or submits any return which is false in any material particular,
- commits an offence and shall, on conviction, be liable to a fine of not less than one million shillings or to imprisonment for a term not exceeding one year or to both.

Failure to pay  
bed night levy

14. A person who contravenes the provisions of regulation 5 shall be liable to pay, in addition to the normal bed night levy, an amount equal to twenty five percent of any outstanding amount of the bed night levy in respect of each accounting period or a part of a prescribed accounting period during which the outstanding amount remains unpaid.

General penalty

15. A person who contravenes any of the provisions of these Regulations to which no specific penalty has been provided for commits an offence and shall, on conviction, be liable to a fine of not less than three million shillings or to imprisonment for a term of not less than three months and not exceeding one year or to both.

Revocation of  
GN No 218 of  
2012

16. The Tourism (Tourism Development Levy) Regulations, 2012 are hereby revoked.

*Tourism (Tourism Development Levy)*

G.N. No. 352 (contd.)

SCHEDULE

THE TOURISM ACT,  
(CAP. 65)

THE TOURSIM (TOURISM DEVELOPMENT LEVY) REGULATIONS, 2013

BED NIGHT LEVY RETURN FORM

*(Made under regulation 5(1))*

A. ESTABLISHMENT'S DETAILS

Tax Payer Identification Number	
Full name of Company	
Name of tourism accommodation facility	
Certificate of Registration of a tourism facility	
Address	
Location	
Telephone number	
Contact person	

B. LEVY PERIOD

Beginning of levy period (Month/Year)	
End of levy period (Month/Year)	

**Tourism (Tourism Development Levy)**

G.N. No. 352 (contd.)

**C. CALCULATION OF LEVY PAYABLE**

Total Levy payable during the levy period (B)	Bed used (Units)*	Levy rate per bed (US. \$)	Levy payable
		1.5	
ADD: Penalty charge for late payment, If applicable			
Total amount payable			
Nil return (tick here)			

**D. DECLARATION**

I (name) ..... (position/capacity)

..... (Telephone number).....

Duly authorized official for the company, hereby certify that the particulars provided by me in this bed night levy form are true and correct.

I am equally aware that severe penalties shall be imposed on false declaration.

Signature .....

Date .....

- The bed night levy return form must be accompanied by a list of bed occupancy during the relevant levy period.

Dar es Salaam,  
30<sup>th</sup> September, 2013.

KHAMIS S. KAGASHIEKI,  
*Minister for Natural Resources and Tourism*