

# TOURISM AND HOSPITALITY (TOURISM LEVY) REGULATIONS

[Section 64]

## Arrangement of Regulations

SI 56 of 2016,

SI 69 of 2016,

SI 35 of 2017.

### 1. Title and commencement

(1) These Regulations may be cited as the Tourism and Hospitality (Tourism Levy) Regulations, 2016.

(2) These Regulations shall come into operation on 1st March, 2017.

[Reg 1(2) am by reg 2 of SI 69 of 2016.]

### 2. Interpretation

(1) In these Regulations, unless the context otherwise requires-

**"accommodation establishment"** has the meaning assigned to it in the Act;

**"conference centre"** means a facility that is used for meetings and small medium-sized events;

**"Commissioner-General"** means the Commissioner-General appointed under the Zambia Revenue Authority Act;

**"convention centre"** means a facility that hosts conventions, trade shows and other large events and combines exhibition space with a substantial number of smaller meetings and event spaces;

**"event"** includes-

(a) a meeting, conference, convention, exhibition or gala dinner;

- (b) a social, family-oriented or special occasion with at least 25 people; or
- (c) an organised occasion;

[Subs by reg 2 of SI 35 of 2017.]

**"large event"** means an event hosting more than 100 participants;

**"small medium-sized event"** means an event hosting a maximum of 100 participants;

**"tourism enterprise"** has the meaning assigned to it in the Act;

**"tourism facility"** has the meaning assigned to it in the Act;

**"tourism levy"** has the meaning assigned to it in the Act; and

**"tourism related service"** has the meaning assigned to it in the Act.

(2) In these Regulations, unless the context otherwise requires, words and expressions used in these Regulations which are defined in the Income Tax Act have the meaning assigned to them in that Act.

### **3. Functions and powers of Commissioner-General**

(1) The Commissioner-General shall, subject to the direction of the Minister responsible for finance, be responsible for the administration of these Regulations and shall exercise, in relation to the tourism levy, the powers conferred on the Commissioner-General by the Income Tax Act.

(2) The Income Tax Act applies to the collection, assessment and enforcement of, and right of appeal with respect to, the tourism levy imposed under these Regulations.

### **4. Leviable services**

A tourism enterprise or tourism facility providing accommodation services and events shall charge a tourism levy for the provision of accommodation services and events.

[Reg 4 subs by reg 3 of SI 35 of 2017.]

### **5. Payment of tourism levy**

(1) A tourism enterprise or tourism facility shall charge a person a tourism levy of one point five per cent of that person's total bill on the services referred to in regulation 4.

(2) A tourism enterprise or tourism facility shall remit to the Commissioner-General the tourism levy on or before the fourteenth day of the month following the month in which the levy was paid.

## **6. Filing of returns**

A tourism enterprise or tourism facility shall remit to the Commissioner-General a return in the Form set out in the Schedule-

(a) on or before the fifth day of the month following the month in which the tourism levy was charged or such longer period as the Commissioner-General may specify, in the case of manual filing; and

(b) on or before the fourteenth day of the month following the month in which the tourism levy was charged or such longer period as the Commissioner-General may specify, in the case of online filing.

## **7. Penalty for late payment of levy**

(1) A tourism enterprise shall, where the tourism levy due is not paid within the period stipulated in regulation 5(2), be levied and pay a penalty of five per cent of the unpaid amounts for each month or part of the month during which the tourism levy remains unpaid, and the penalty shall for the purpose of recovery and collection be considered to be part of the tourism levy.

(2) The Commissioner-General may, for sufficient cause shown, waive the whole or any part of the penalty referred to in sub-regulation (1).

[Reg 7 subs by reg 4 of SI 35 of 2017.]

## **8. Penalty for late submission of return**

(1) A tourism enterprise or tourism facility that fails to submit a return shall pay a penalty of one thousand penalty units for each month or part of the month during which the failure continues.

(2) The Commissioner-General may, for sufficient cause shown, waive the whole or any part of the penalty referred to in sub-regulation (1).

[Reg 8 subs by reg 5 of SI 35 of 2017.]

## 9. Computation of tourism levy

The amount of a tourism levy shall not be considered for the purposes of computation of value added tax under the Value Added Tax Act.

[Reg 9 am by reg 6 of SI 35 of 2017.]

### **SCHEDULE**

[Regulation 6]

### **PRESCRIBED FORM**

ZAMBIA REVENUE AUTHORITY  
DOMESTIC TAXES DIVISION

REPUBLIC OF ZAMBIA

### **The Tourism and Hospitality Act, 2015**

(Act No. 13 of 2015)

### **The Tourism and Hospitality (Tourism Levy) Regulations, 2016**

### **TOURISM LEVY RETURN**

Month ending: ..... Charge year: .....

1.		Original	Amended
		If amended, amendment Approval Number	
<i>Sr. No</i>	Description	Details	
2.	Taxpayer Identification Number (TPIN)		
3.	Name of Tourism Enterprise		
4.	Postal Address	P.O. Box	
District			
Province			
5.	Physical Address	Plot/House No.	
Street			
Area			

District

Province

6. E-mail Address

7. Telephone Details

Landline

Fax Number

Mobile

### Summary of tourism levy payable

<i>Type of levy</i>	Total amount	Levy rate (%)	Levy payable (K)
Accommodation (Room and bed space) (A5+B5)			
Conference or convention facility (Rooms and seating capacity) (C5+D5)			
Food and beverage (A6+B6+C6+D6)			
TOTAL			

### Sales made in the month

A Accommodation  
(Rooms)

Attachments

<i>Total number of rooms</i> (1)	Total number of rooms sold (2)	Room occupancy rate % (3)	Total number of guests (4)	Total gross room sales amount (before service charge and VAT) (5)	Total gross food and beverage sales amount (before service charge and VAT) (6)
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B Accommodation  
(Bed space)

Attachments

<i>Total number of bed space</i> (1)	Total number of beds sold (2)	Bed night occupancy rate % (3)	Total number of guests (4)	Total gross bed sales amount (before service charge and VAT) (5)	Total gross food and beverage sales amount (before service charge and VAT) (6)
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C Conference/Convention  
Facility (Conference rooms)

Attachments

<i>Number of conference/convention seating capacity available</i> (1)	Number of conference/convention seating capacity sold (2)	Conference/convention seating capacity occupancy rate % (3)	Total number of clients (4)	Total gross conference/convention seats amount (before service charge and VAT) (5)	Total gross food and beverage sales amount (before service charge and VAT) (6)
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D Conference/Convention  
Facility (Seating capacity)

Attachments

<i>Number of conference/convention rooms available</i> (1)	Number of conference/convention (2)	Conference/convention room occupancy rate (3)	Total number of clients (4)	Total gross conference/convention sales amount (before service charge and VAT) (5)	Total gross food and beverage sales amount (before service charge and VAT) (6)
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rooms sold (3)	% (4)	charge and VAT) (6)	service charge and VAT) (7)
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.....  
Applicant (Name and signature)

.....  
Date

**DECLARATION**

I certify that the above details in this return are true and correct

Full Name

Capacity

Signature

Date

**FOR OFFICIAL USE ONLY**

Officer's Name

Officer's Signature

Date Received