

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 56 OF 2016

The Tourism and Hospitality Act, 2015
(Act No. 13 of 2015)

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

IN EXERCISE of the powers contained in section *sixty-four* of the Tourism and Hospitality Act, 2015, and in consultation with the Minister, the following Regulations are made:

1. (1) These Regulations may be cited as the Tourism and Hospitality (Tourism Levy) Regulations, 2016. Title and commencement
- (2) These Regulations shall come into operation on 1st September, 2016.
2. (1) In these Regulations, unless the context otherwise requires— Interpretation
 - “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; Cap. 321
 - “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” means an organised occasion such as a meeting, conference, workshop, convention, exhibition, special occasion, party, gala dinner or other similar or related occurrence or function, whether undertaken as a single function or combined functions;
 - “large event” means an event hosting more than one hundred participants;

“small medium-sized event” means an event hosting a maximum of one hundred 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.

Cap. 323 (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.

Functions and powers of Commissioner-General
Cap. 323 3. (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.

Cap. 323 (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.

Leviable services 4. A tourism enterprise or tourism facility providing accommodation, conference or convention services shall charge a tourism levy on the service provided for the accommodation, conference or convention and food and beverages.

Payment of tourism levy 5. (1) A tourism enterprise or tourism facility shall charge a person a tourism levy of one point five percent 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.

Filing of returns 6. 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. Where the tourism levy due is not paid within the period stipulated in regulation 5(2), a penalty of five percent of the unpaid amount shall be levied on, and be payable by, the tourism enterprise for each month or part of the month during which the tourism levy remains unpaid, and for the purpose of recovery and collection, the penalty shall be considered to be part of the tourism levy.

Penalty for late payment of levy

8. A tourism enterprise or tourism facility that fails to submit a return shall pay a penalty of one thousand penalty units per month or part of the month during which the failure continues.

Penalty for late submission of return

9. 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.

Exchange given value added tax computation
Cap. 321

SCHEDULE
(Regulation 6)

PRESCRIBED FORM

Form
(Regulation 6)



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.	<input type="checkbox"/> Original	<input type="checkbox"/> Amended	
	If amended, amendment Approval Number		
<i>Sr. No</i>	<i>Description</i>	<i>Details</i>	
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	
6.	E-mail Address	Province	
7.	Telephone Details	Landline	
		Fax number	
		Mobile	

Summary of Tourism Levy payable

<i>Type of Levy</i>	<i>Total amount</i>	<i>Levy rate (%)</i>	<i>Levy Payable (K)</i>
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)					
Attachment					
<i>Total number of rooms (1)</i>	<i>Total number of rooms sold (2)</i>	<i>Room occupancy rate % (3)</i>	<i>Total number of guests (4)</i>	<i>Total gross room sales amount (before service charge and VAT) (5)</i>	<i>Total gross food and beverage sales amount (before service charge and VAT) (6)</i>

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

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

D Conference/Convention Facility (Seating capacity)						
Attachments						
<i>Number of conference/convention rooms available (1)</i>	<i>(2)</i>	<i>Number of conference/convention rooms sold (3)</i>	<i>Conference/convention room occupancy rate % (4)</i>	<i>Total number of clients (5)</i>	<i>Total gross conference/convention sales amount (before service charge and VAT) (6)</i>	<i>Total gross food and beverage sales amount (before service charge and VAT) (7)</i>

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		<div style="border: 2px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Receiving Office Date Stamp </div>
Officer's Signature		
Date Received		

LUSAKA

19th July, 2016

[MFB.54/35/3]

A. B. CHIKWANDA,
Minister of Finance