

What happens if I do not file my return on time?

A tourism enterprise operator or tourism facility that fails to submit a return shall pay a penalty of 1,000 units (equivalent to K300) per month or part thereof.

What happens if I do not pay the levy on time?

A tourism enterprise operator that fails to pay the levy on time shall pay a penalty of 5% of the unpaid levy per month or part thereof.

What happens if I under-declare the Levy

A tourism enterprise or tourism facility that omits or understates the tourism levy shall pay a penalty of five per cent (5%) of the amount omitted or understated.

For more information contact:

Call Centre: 4111
Email: advice@zra.org.zm
Website: www.zra.org.zm

Tourism Levy



What is Tourism Levy?

This is a levy collected from persons, both local and international who utilise tourism facilities.

The administration and collection of the Levy is the responsibility of the Zambia Revenue Authority.

When was Tourism Levy introduced?

The collection of **Tourism Levy** on accommodation establishments and conference facilities started on 1st March 2017.

Who pays Tourism Levy?

Overnight guests and non-resident guests attending meetings or workshops at registered tourism establishments.

On what services is Tourism Levy charged?

The Tourism Levy shall be charged on accommodation services and events.

What is an event?

An event includes:

- Meeting;
- Conference;
- Convention;
- Exhibition;
- Gala dinner;

- Social, family-oriented or special occasion like wedding, kitchen/tea party or birthday party with 25 or more people; and
- Organised occasion.

How is Tourism Levy charged?

The Tourism Levy is charged at a rate of 1.5% of the total bill for accommodation services or events.

Guest Charge on Bill

Tourism establishments providing accommodation services and events are required to include a 1.5% (one point five per centum) tourism levy at the time of billing, which the guest will pay. The 1.5% Tourism Levy is exclusive of Service Charge and VAT which shall be charged in addition thereto. Guests on package tour will have their accommodation extracted and 1.5% imposed thereon.

This shall be shown on the main bill or guest folio. An example is illustrated below:

Date	Description	Quantity	Amount (K)	Total Amount (K)
03/01/2023	Room charge per person	1	850	850.00
03/01/2023	Incidental charges	1	150	150
		Sub-total		1,000.00
	10% Service charge			100.00
		Sub-total		1,100.00
	16% VAT			160.00
	1.5% Tourism Levy (on Accommodation)			12.75
		Total Due		1,272.75

How is the levy collected?

Licensed accommodation establishments or conference facilities are required to register with the Zambia Revenue Authority as tourism levy collectors and duly authorised to collect the tourism levy on behalf of the Government of the Republic of Zambia.

How is the Levy remitted?

Tourism Enterprise operators submit tourism levy returns and make payments to the Zambia Revenue Authority. The tourism levy return and payment are required to be made on or before the 14th day of the month, following the month in which the levy was charged.