

GOVERNMENT NOTICE No. 69 published on 7/2/2025

THE TOURISM ACT,  
(CAP. 65)

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**REGULATIONS**

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*(Made under section 59(2))*

THE TOURISM (TOURISM DEVELOPMENT LEVY) (AMENDMENT) REGULATIONS, 2025

Citation

GN. No.  
352 of  
2013

1. These Regulations may be cited as the Tourism (Tourism Development Levy) (Amendment) Regulations, 2025 and shall be read as one with the Tourism (Tourism Development Levy) Regulations, 2013 hereinafter referred to as the “principal Regulations”.

Amendme  
nt of  
regulation  
2

2. The principal Regulations are amended in regulation 2 by-

- (a) deleting the definition of the term “levy”;
- (b) deleting the definition of the word “bed night levy” and substituting for it the following:

““bed night levy” means an amount equal to one percent of the room tariff payable by a tourist for a night or day stay in a tourism accommodation facility;”; and

(c) adding in the appropriate alphabetical order the following new definitions:

Cap. 348 ““Paymaster General” has the meaning ascribed to it under the Public Finance Act;

“tourism development levy” means the tourism development levy established under section 59 of the Act;”.

Amendme  
nt of  
regulation  
3

3. The principal Regulations are amended by deleting regulation 3 and substituting for it the following:

<p>Amendme nt of regulation 4</p>	<p>“Sources of tourism development levy</p>	<p>3. The sources of the tourism development levy shall consist of:</p> <ul style="list-style-type: none"><li>(a) six percent of Tanzania National Parks Authority’s gross revenue;</li><li>(b) six percent of Ngorongoro Conservation Area Authority’s gross revenue;</li><li>(c) ten percent of Tanzania Forest Service Agency’s gross revenue obtained from tourism activities;</li><li>(d) one hundred percent of bed night levy;</li><li>(e) donations and grants made to the account; and</li><li>(f) any other sum which may, in any manner, become payable to the account.”.</li></ul>
<p>Amendme nt of regulation 8</p>	<p>“Collection of bed night levy</p>	<p>4. The principal Regulations are amended by deleting regulation 4 and substituting for it the following:</p> <p>4.- (1) Every owner of a registered tourism accommodation 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.</p> <p>(2) For purpose of this regulation, the Director shall furnish to Tanzania Revenue Authority a list of all registered tourism accommodation facilities.</p> <p>(3) Bed night levy collected under subregulation (1) shall be deposited in the special account opened at the Bank of Tanzania for the purposes of the tourism development levy.”.</p> <p>5. The principal Regulations are amended by deleting the word “levy” appearing in regulation 8 and substituting for it the word “bed night levy”.</p>
		<p>2</p>

Amendme  
nt of  
regulation  
9

6. The principal Regulations are amended by deleting regulation 9 and substituting for it the following:

“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 where levy shall be deposited.

(2) The funds under the tourism development levy shall be managed by the Accounting Officer.

(3) The Accounting Officer shall prepare an action plan of the projects and activities intended to be implemented by the tourism development levy and submit to the Paymaster General for approval.

(4) The expenditure and disbursement of funds shall be for projects and activities specified in the action plan and budget approved by the Paymaster General.

(5) The Technical Advisory Committee established under the Act shall be the advisory organ on the initiation and implementation of the projects and activities to be funded by the monies collected as tourism development levy.”.

Amendme  
nt of  
regulation  
10

7. The principal Regulations are amended by deleting regulation 10 and substituting for it the following:

“Objecti  
ves of  
tourism  
develop  
ment  
levy

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

- (a) tourism product development;
- (b) tourism infrastructure development;
- (c) procurement of tourism supportive and promotional equipment;

- (d) quality assurance and control of tourism facilities and services;
- (e) tourism destination marketing and promotion;
- (f) capacity building for the tourism sector;
- (g) tourism information, research and statistics; and
- (h) any other activity for the advancement and development of the tourism sector.”.

Deletion of  
regulations  
11 and 12

8. The principal Regulations are amended by deleting regulations 11 and 12.

Dodoma,  
3<sup>rd</sup> February, 2025

PINDI HAZARA CHANA  
*Minister for Natural Resources and Tourism*