

(Legislative Supplement No. 70)

LEGAL NOTICE NO. 198

THE TOURISM ACT

(No. 28 of 2011)

IN EXERCISE of powers conferred by section 105 of the Tourism Act, 2011, the Cabinet Secretary for East African Affairs, Commerce & Tourism makes the following Order:—

THE TOURISM LEVY ORDER, 2015

1. This Order may be cited as the Tourism Levy Order, 2015.
2. There shall be paid by the owner of tourism activities and services specified in the Ninth Schedule of the Tourism Act, 2011 under class “A” and “B” enterprises, a levy at the rate of two per centum of the gross receipts derived from their monthly sale of food, drinks, accommodation and all other services.
3. Every owner shall maintain or cause to be maintained a monthly record in the form set out in the Schedule.
4. The original form of the record maintained under paragraph 3 shall be submitted to the Board together with the levy payable for that month on or before the tenth day of the following month.
5. For purpose of this Order, the word “services” has the meaning assigned to it under section 2 of the Value Added Tax Act, 2013. No. 35 of 2013.
6. The Catering Training and Tourism Development Levy Order, 2000 is revoked. LN. No. 12 of 2000.
7. Despite the provisions of paragraph 6, any authorization, charge, fee or notice under force at the commencement of this Order, until expiry, shall have effect as if issued or paid under this Order. Saving.

SCHEDULE

(par. 3)

THE TOURISM LEVY ORDER, 2015

MONTHLY LEVY RETURN

Monthly record required under the Tourism Levy Order, 2015

Name of Tourism Activity/Service as per Ninth Schedule of the Tourism Act, 2011

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Gross receipts during the Month of..... 20.....

Account Code	TF												
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Date	Accommodation		Food		Drinks		Other Services		Gross Receipts		Levy Payable (2% of gross receipts)	
	KSh.	Cts.	KSh.	Cts.	KSh.	Cts.	KSh.	Cts.	KSh.	Cts.	KSh.	Cts.
1st												
2nd												
3rd												
4th												
5th												
6th												
7th												
8th												
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23rd												
24th												
25th												
26th												
27th												
28th												
29th												
30th												
31st												
TOTAL												

I certify that the Tourism Levy payable to the Fund is KSh.....
for which a bank deposit/Banker's cheque/ Electronic Money Transfer/Real Time Gross
system No..... dated.....is enclosed.

Date.....Manager/Owner.....

Made on the 5th October, 2015.

PHYLIS KANDIE,
Cabinet Secretary for East African Affairs, Commerce and Tourism.