

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 121 of 2020

The Tourism and Hospitality Act, 2015

(Act No.13 of 2015)

**The Tourism and Hospitality (Tourism Levy)
(Amendment) Regulations, 2020**

IN EXERCISE of powers contained in section 64 of the Tourism and Hospitality Act, 2015, the following Regulations are made:

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| <p>1. These Regulations may be cited as the Tourism and Hospitality (Tourism Levy) (Amendment) Regulations, 2020, and shall be read as one with the Tourism and Hospitality (Tourism Levy) Regulations, 2016, in these Regulations referred to as the principal Regulations.</p> | <p>Title
SI No. 56
of 2016</p> |
| <p>2. The principal Regulations are amended by the insertion of the following new regulation immediately after Regulation 8:</p> <p style="padding-left: 40px;">8A. A tourism enterprise or tourism facility that omits or understates a tourism levy on the tourism enterprise's or tourism facility's return shall pay a penalty of five percent of the amount omitted or understated, and for the purposes of recovery and collection, that penalty is deemed to be part of the tourism levy.</p> | <p>Insertion of
regulation
8A</p> <p>Penalty for
under
declaration
of
tourism
levy</p> |

General
Amendment

3. The principal Regulations are amended by the deletion of the words “Income Tax Act” wherever the words appear and the substitution therefor of the words “Value Added Tax Act”.

LUSAKA
30th December, 2020
[MFB.64/9/4C]

DR K. B. E. NG’ANDU,
Minister of Finance