

2. FOOD

For those establishments that declare service charge & Tourism levy

$$\bullet \quad \frac{\text{Food sales} \times 2}{107} = \text{Levy}$$

NB.

107 comprises of 5% service charge, 2% Tourism levy and 100% food sales

In cases where service charge is not applicable

$$\bullet \quad \frac{\text{Food sales} \times 2}{102} = \text{Levy}$$

NB.

102 comprises of 2% Tourism levy and 100% food sales

In cases where VAT and service charge is not applicable

$$\bullet \quad \frac{\text{Drink sales} \times 2}{102} = \text{Levy}$$

NB.

102 comprises of 2% Tourism levy and 100% drink sales

LEVY PAYMENT DATE

Levy for each month shall be paid on or before the 10th of the following month. If the 10th of the month is not a working day, payment must be made on the last working day before the 10th of that month.

- Levy payments received after the 10th day of the following month are subject to an instant penalty of Kshs. 5,000.00.
- An additional penalty of 3% of the amount of the levy due of each month or part thereof during which the amount due remains unpaid.
- All monies not received on the due date are classified as civil debts recoverable summarily by Trustees.

MONTHLY LEVY RETURNS

Tourism Act also requires that every owner maintains or causes to be maintained a monthly record of the sales made on accommodation, food, drinks and all other services.

NON COMPLIANCE

- Failure to pay levy is a criminal offence punishable in a court of law and liable to a fine not exceeding Kshs 20,000 or imprisonment for a period not exceeding 6 months or both.
- Any due amount not paid by the 10th day following month is a civil debt recoverable by the Trustee through courts or appointed agents.

WHO ARE BENEFICIARIES OF TOURISM FUND LEVY?

- Kenya Tourism Board
- Kenya Utalii College
- Tourism Police Unit
- Students in hospitality industry
- M.I.C.E Secretariat

CONTACTS

Head Office.

NHIF Building, Car Park Tower 5th Floor,
P.O Box 46987-00100, Nairobi, Kenya
Tel: +254 020 2714900/1/2/6/7/9,
Mobile: - 0728 337499, 0733 337499,
Fax +254 020 2714911,
Toll Free: - 08002210915/08007722109
Email: info@tourismfund.co.ke
Website: www.tourismfund.co.ke

Nairobi Regional Office

NHIF Building, Car Park Tower 5th Floor,
P.O Box 46987-00100, Nairobi, Kenya
Tel: 020-2730708

Coast Regional Office

Sheetal Plaza 1st Floor Aga Khan Road
P.o Box 99832-80100 Mombasa, Kenya
Tel: 041-220493

Western Kenya Regional Office

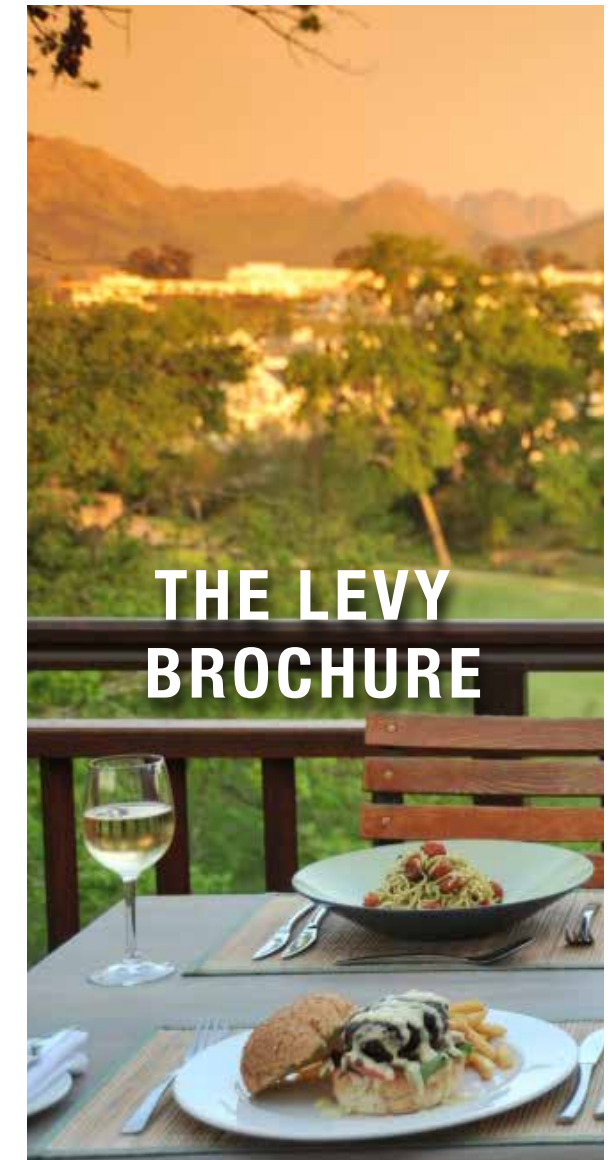
Reinsurance Plaza 7th Floor Oginga Odinga Road
P.O Box 1406-40100 Kisumu, Kenya
Tel: 057-2022247

Rift Valley Regional Office

AFC Building, Mezzanine Floor, Kijabe off
Kenyatta Avenue
P.O Box 2812 -20100 Nakuru, Kenya
Tel: 051-2215660

Central Kenya Regional Office

Sohan Plaza 4th Floor Nyayo Road
P.O Box 348-10100 Nyeri, Kenya
Tel: 061-2030778



WHO ARE WE?

Tourism Fund is a body corporate established under the Tourism Act, 2011 which came into operation on 1st September, 2012 vide special issue Kenya Gazette Supplement No. 93 of 24th August, 2012.

The Fund is the legal successor to Catering and Tourism Development Levy Trustees. Trustees had been in existence since 1972 and operated under the umbrella of the Hotels and Restaurant Act, Cap 494, Laws of Kenya. The Act was repealed when the Tourism Act came into effect.

WHAT DOES THE LEVY COLLECTED DO?

Section 68 of the Act sets out the following objectives for which the Tourism Fund is established.

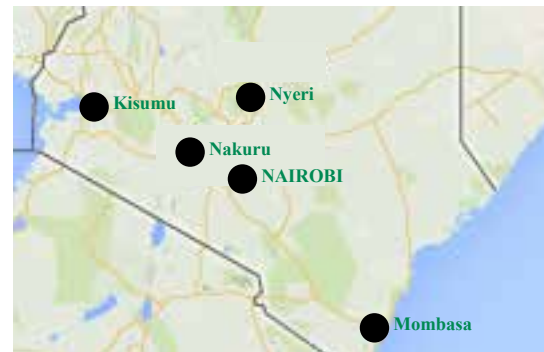
- To finance the development of tourism products and services;
- To finance the marketing of Kenya as a tourist destination through the Tourism Board;
- To finance the activities of the Protection Service;
- To finance the tourism research, tourism intelligence and the national tourism information management system;
- To finance the activities of the Tourism Sector Safety, Communication and Crisis Management Centre
- To finance training and capacity development activities of the College and of such other tourism hospitality training institutions as may be established under this Act;
- To mobilize resources to support tourism-related activities.

VISION

To be the ultimate source of funding for the sustainable development of the tourism and hospitality industry in Kenya

COVERAGE

Tourism Fund has a nationwide reach with a presence in five major towns that coordinate our activities across all 47 counties namely:



WHO QUALIFIES TO PAY LEVY?

Tourism Levy shall be paid by the owner of every regulated tourism activity and service under the Tourism Act 2011 schedule.

HOW IS LEVY PAID?

There are five (5) modes of payment acceptable

- Cash deposit
- Bankers cheque
- M-Pesa
- Electronic Fund Transfer EFT
- Real Time Gross Settlement RTGS

MISSION

To diversify the resource base for financing development of a sustainable tourism industry through innovation, service excellence and stakeholder engagement

TOURISM FUND ACCOUNTS

1. COOPERATIVE BANK LTD

PARLIAMENT ROAD BRANCH

ACC-NO-011-3600-133-1600

SWIFT CODE: KCOOKNS

TEL: 020 214878/020 221369

2. KENYA COMMERCIAL BANK LTD

KICC BRANCH

ACC-NO-1102123803

SWIFT CODE KCBLKENX

TEL: 020 214878/020 221369

3. M-PESA BUSINESS NUMBER

No. 884500 Account No. (Hotel/Restaurant Code)

LEVY CALCULATOR

HOW TO CALCULATE 2% TOURISM LEVY

There are various formulas one can use to calculate 2% levy on:

1. ACCOMMODATION

Establishments that declare VAT, Service charge & Tourism Levy

$$\bullet \quad \frac{\text{Full \& half board} \times 2}{123} = \text{Levy}$$

$$\bullet \quad \frac{\text{Bed \& breakfast} \times 2}{123} = \text{Levy}$$

NB.

123 comprises of 16% VAT, 5% service charge, 2% Tourism levy and 100% accommodation charge

In cases where service charge is not applicable

$$\bullet \quad \frac{\text{Accommodation} \times 2}{118} = \text{Levy}$$

NB.

118 comprises of 16% VAT, 2% Tourism levy and 100% accommodation charge

In cases where VAT and service charge is not applicable

$$\bullet \quad \frac{\text{Accommodation} \times 2}{102} = \text{Levy}$$