

TOURISM (LEVY) REGULATIONS, 2012

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SCHEDULE

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TOURISM (LEVY) REGULATIONS, 2012

IN exercise of the power conferred on the Minister responsible for Tourism by section 48 (1) (u) of the Tourism Act, 2011, (Act 817) and acting on the recommendation of the Board, these Regulations are made on this 18th day of June, 2012.

Application

1. (1) These regulations apply to a person licensed under the Act to operate a tourism enterprise, referred to in these Regulations as “tourism operator”.
(2) A tourism operator shall not commence business operations unless the tourism operator is registered under these Regulations.
(3) A tourism operator who contravenes sub regulation (2) commits an offence and is liable on summary conviction to a fine of not less than five hundred penalty units and not more than one thousand penalty units.

Registration of tourism operator as collector of levy

2. (1) A tourism operator shall complete a tourism levy registration form as set out in Form One of the Schedule and submit the form to the Authority
(2) The Authority shall on receipt of the registration form submitted by the tourism operator under sub regulation (1), register the tourism operator as an agent of the Authority for the collection of the one person tourism levy specified in section 23(b) of the Act.
(3) The Authority may, before registering a tourism operator as an agent, request the tourism operator to provide further information that the Authority considers necessary for completion of the registration process.
(4) Where a tourism operator is required to provide further information, the tourism operator shall provide the information to the Authority not more than seven days after the tourism operator receives the request.
(5) The Authority shall, upon registering a tourism operator
 - (a) notify the tourism operator of the registration, and
 - (b) issue a certificate of registration to the tourism operator in the form set out in Form Two of the Schedule to the tourism operator.
(6) A tourism operator shall display the certificate of registration in a conspicuous position at the principal place of business.
(7) The Authority shall assign to the tourism operator a unique tourism account number to be known as “Tourism Levy Account Number” and the number shall be indicated on the certificate of registration.

(8) A tourism operator assigned a Tourism Levy Account Number shall quote the number in every correspondence with the Authority in respect of the levy.

Changes in the registered particulars of a tourism operator

3. (1) A tourism operator registered under regulation 2(2) shall in writing inform the Authority of any change in the particulars of registration.
- (2) The Authority shall upon receipt of information from the tourism operator, update the particulars in the register.

Maintenance of records

4. (1) A tourism operator registered under regulation 2(2) shall maintain records and books of accounts containing information necessary to determine the amount of the levy collected by the operator to be remitted to the Authority.
- (2) A tourism operator who fails to keep proper records as required by the Authority commits an offence and is liable on summary conviction to a fine of not more than one hundred penalty units or to a term of imprisonment of not more than six months or both the fine and the imprisonment.
- (3) A Tourism operator shall keep a record of each transaction on the collection of the levy for five years after the end of the calendar year in which the record is created.
- (4) Despite sub regulation (3), the Authority may direct a tourism operator to keep records for a specified period beyond five years.
- (5) Records that the Authority may direct a tourism operator to keep beyond five years include
 - (a) a certificate of registration issued by the Authority;
 - (b) a tourism levy account to show
 - (i) the total charge for the service
 - (ii) the amount of the levy due for each month;
 - (c) relevant business and accounting records including
 - (i) sales and journals,
 - (ii) cash books,
 - (iii) ledgers, and
 - (iv) other subsidiary books of account;
 - (d) copies of levy invoices issued;
 - (e) guest registration forms;
 - (f) a tourism enterprise daily sales book;
 - (g) the annual audit report for the preceding years; and

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(h) any other record specified by the Authority.

(6) The Authority may, on application by a tourism operator, permit the records required under these Regulations to be kept electronically subject to the condition that

(a) an officer of the Authority shall have unlimited access to the records during normal business hours;

(b) a print out of information required by an officer of the Authority shall be at the expense of the tourism operator;

(c) competent computer staff shall be provided at the expense of the tourism operator to assist in any verification, validation or audit; and

(d) the accounting programme used by the tourism operator is a programme that is approved by the Authority.

Collection period

5. (1) There is established by the Regulations, a collection period which is one month.
(2) For the purposes of these Regulations, a tourism operator who commences business within a collection period shall file a tourism levy return from the date of commencement of the operation to the end of the collection period for the first month of operation.

Filing of returns

6. (1) A tourism operator registered under regulation 2(2) shall prepare and submit a return on the tourism levy to the Authority, not later than one month after the end of each collection period.
(2) The return is as set out in Form Three of the Schedule and shall indicate
(a) the amount of the levy for the period, and
(b) any other matter that may be prescribed.
(3) The Authority may for the purposes of these Regulations require a tourism operator to file any other return in a prescribed form.
(4) The tourism operator may submit the return on the tourism levy to the Authority by
(a) an electronic mail and filing system established by the Authority;
(b) fax;
(c) expedited mail service; or
(d) hand delivery

(5) A tourism operator that submits a return on the tourism levy after the time specified under sub regulation (1), is liable to pay to the Authority a penalty of one percent of the amount for each day the default continues up to one month after which the Authority shall take legal action to collect the principal, interest accrued, any penalty accrued and related legal fees.

Remittance of collected levy

7. (1) A tourism operator shall, not later than one month after each collection period, remit to the Authority the tourism levy for the collection period.
 (2) The moneys shall be paid by the tourism operator into a bank account opened by the Board in accordance with section 24(2) of the Act and the payment may be made by a banker's draft, direct transfer or a money order.

Tourism levy invoice

8. (1) A tourism operator shall in accordance with section 48(1)(r) of the Act, issue to the customer a tourism levy invoice as set out in Form Four of the Schedule.
 (2) A tourism levy invoice shall contain
- (a) the name, address and tourism levy registration number of the tourism operator;
 - (b) the date and time of supplying the service or goods;
 - (c) the number of the invoice taken from a consecutive series; and the number of the invoice taken from a consecutive series;
 - (d) the name or business name of the customer and the address of the customer if the customer is also tourism operator;
 - (e) a brief description to identify the goods or services supplied and their quantity;
 - (f) the total tourism levy charged
- (3) A tourism operator shall use a tourism levy invoice printed by the Authority unless the tourism operator is authorized in writing by the Authority to print a tourism levy invoice as a set out in Form Four of the Schedule.
9. The Authority shall disregard an amount that represents existing taxes charged and collected in respect of goods and services for the purpose of calculating the tourism levy.

Other forms of tourism levy assessment

- 10.(1) The Authority shall collect the one percent tourism levy from a tourism operator based on an estimated volume sales or service offered by that tourism operator as determined by the authority, where

- (a) Data on the patronage of the tourism service or product offered by that tourism operator is unreliable; or
- (b) Provision of that tourism service or product is characterized by the non-issuance of an invoice or a receipt.

Use of electronic cash register

- 11.** (1) A tourism operator registered under regulation 2(2) may, upon being granted permission by the Authority, use an electronic cash register to record sales and the levy in place of the sales and service receipt.
- (2) A tourism operator shall ensure that an electronic cash register receipt contains the information specified in regulation 8(2).
- (3) Where an electronic cash register is used, the electronic cash register shall be programmed to retain information that can be used to verify transactions relating to the levy.

Use of banks

- 12.** The Authority may enter into an agreement with a bank, for the bank to receive the levy returns and payment of remittances on behalf of the Authority.

Audit of records

- 13.** (1) The Authority may conduct an audit of the records of a tourism operator to ascertain whether proper records have been kept with respect to the tourism levy.
- (2) A Tourism operator is liable to pay any difference between the amount of the tourism levy paid to the Authority and what should have been paid by the tourism operator, if it is established by the Authority after an audit that the tourism levy remitted for any collection period is understated by the tourism operator.
- (3) A tourism operator who is found to have understated the tourism levy payable to the Authority for a collection period shall, in addition to the amount payable to the Authority under sub regulation (2), pay interest on that amount at the commercial banking rate from the date the amount became due to the date the tourism operator pays the money to the Authority.
- (4) A tourism operator who contravenes sub regulation (3) commits an offence and is liable on summary conviction to a fine of not less than five hundred penalty units and not more than one thousand penalty units or a term of imprisonment of not less than three years and not more than four years or to both the fine and the imprisonment.
- (5) The amount payable under sub regulations (2) and (3) shall be paid by the tourism operator in accordance with regulation 7(2).

TOURISM (LEVY) REGULATIONS, 2012
SCHEDULE
FORM ONE

(Regulation 2(1))
TOURISM LEVY REGISTRATION FORM
GHANA TOURISM AUTHORITY
APPLICATION FOR REGISTRATION FOR TOURISM LEVY

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FORM ONE COMPLETION NOTES

1. Enter the registered name from Registrar General of the tourism operator
- 2.-5 Enter details of your principal place of business the address from which your day to day affairs are conducted.
6. Give a telephone number at which you can be contacted.
7. Give your email address and website if applicable or if you think business will start operation.
8. Enter the date that you started operation or your projected business will start operation.
9. Enter your Tourism Authority licence number.
- 10.-17. Type of Tourism Enterprise: Tick the box application to your operation.
18. Provide total sales figure for the last twelve months' period prior to the month of completion of Form 1 or projected sales for the next twelve months.
- 19-20. Certificate to be completed by the Manager or any other Directors of the Tourism Operator.

FORM TWO
(Regulation 2(3)(b))
CERTIFICATE OF REGISTRATION

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FORM THREE

(Regulation 6(2))

TOURISM LEVY RETURN FORM

GHANA TOURISM AUTHORITY

TOURISM LEVY RETURN

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FORM FOUR
(Regulation 8(1) and (3))
TOURISM LEVY INVOICE

TOURISM (LEVY) REGULATIONS, 2012

HON. AKUA SENA DANSUA
Minister responsible for Tourism

Date of Gazette notification: 20th June, 2012

Entry into force: