## NOTICE

## Tourism Guest Levy 2021 Update

The Inland Revenue Department previously announced the enactment of the Tourism Guest Levy Act, 2021 gazetted on July 22, 2021 and scheduled to take effect from October 1, 2021.

Please note that due to responses we received from stakeholders operating in the industry, we have made an adjustment to the booking period that will subject guests to the payment of this levy. Only bookings made from August 23, 2021 and onward will be subject to the payment of the Tourism Guest Levy.

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Commissioner of Inland Revenue

