

28/03/2022

## Holiday Homes Operators

### Circular No. 7/2022

7/2022

**Subject:** Applying Tourism Fee to holiday homes in the Emirate of Abu Dhabi

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Greetings,

With reference to the above subject, and based on Law No. (13) of 2006 regarding oversight of hotel establishments in the Emirate of Abu Dhabi and Law No. (8) of 2018, establishing the Department of Culture and Tourism - Abu Dhabi (DCT Abu Dhabi) with an overall mandate to develop and elevate quality standards of the tourism industry to achieve tourism development in the Emirate of Abu Dhabi, and the Executive Council Chairman Resolution No. (15) of 2016 regarding Municipality Fees for residents in hotels in the Emirate of Abu Dhabi and Resolution No. (94) of 2018 regarding the executive regulations for controlling the revenues of tourism and hotel establishments in the Emirate of Abu Dhabi, based on Executive Council Resolution No. (1) of 2020 regarding the regulation and licensing of holiday home activity in the Emirate of Abu Dhabi, for the collection, disclosure and import of a 6% tourist fee, please take note of the following:

1. A tourism fee of 6% will be applied to all units operated by holiday home owners on the date of issuing the tourism licence, which is included under the holiday home licence. 6 1
2. Holiday home operators are obligated to declare their monthly revenues in the first 5 working days of the following month, submit the financial reports supporting them, and cooperate with the revenue auditors or those designated by the Department to verify the accuracy of the declarations and fees that have been paid for the previous periods. 5 2

Holiday homes operators are required to make monthly payments for Tourism Fees owed to DCT Abu Dhabi no later than the 15th day of the following month after they fall due along with an approved and details report of revenues for that month.

The adoption of the payment period on the basis of the date of collecting the Tourism Fees in the bank account for DCT Abu Dhabi during the period not to exceed 15th days of the month following the month of entitlement.

If the 15th of the month is a weekend day or an official holiday, then the Entity shall pay the Tourism Fees to DCT Abu Dhabi before the weekend/holiday. Otherwise a delay penalty will be applied accordingly, whether it is paid by cheque, in cash, by bank transfer, electronic dirham card, or credit card.

3. Payment methods supported by DCT Abu Dhabi:

Tourism Fees should be paid by check, cash deposit, bank transfer or credit card.

Bank Name: Abu Dhabi Commercial Bank  
Account Name: Department of Culture and Tourism  
Account Number: 10179268020001  
IBAN: AE22 0030 0101 7926 8020 001  
Swift Code: ADCBAEAA

10179268020001 :  
:IBAN  
AE22 0030 0101 7926 8020 001  
Swift Code: ADCBAEAA

Please note that DCT Abu Dhabi's auditors will verify compliance with these instructions.

We hope that you will abide with the above-mentioned to avoid the penalty procedures and fines that will be taken in relation to any violators.

For further inquiries kindly contact:

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Thank you for your cooperation.

Kind Regards.

The Department of Culture and Tourism - Abu Dhabi