Circular No. 9/2023

Subject: Amendment of government fees applied to hotel establishments

Greetings,

With reference to the above subject and based on 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 Resolution No. (149) of 2023 regarding amendment of government fees applied to hotel establishments and Chairman Resolution No. (94) of 2018 regarding the executive regulations for controlling the revenues of tourism and hotel establishments in the Emirate of Abu Dhabi.

To further stimulate the investment environment for hotel establishments in the Emirate of Abu Dhabi, and in accordance with the esteemed Executive Council decision, there has been an amendment made to the government fees applicable to hotel establishments as follows:

1- Amendment of government fees applied to hotel establishment fees as follows:

- Reduction of Tourism Fee from 6% to 4% of the value of the invoice issued to the customer.
- Municipality Fee continues at 4% of the value of the invoice issued to the customer.
- Cancellation of Municipality Fee per room/night AED 15.
- Cancellation of Tourism Fee 6% and Municipality Fee 4% applied to hotel restaurant.

Hotel establishments should be committed to declare their monthly revenues in the first five working days of the following month, and to provide supporting financial data, and to cooperate with the revenue auditors or those assigned by the Department to verify the validity of the declarations and fees which have been verified and/or paid for prior periods.

1- Amend the tourism fee and municipality fee, and apply the new rates as follows:

- Reduce the tourism fee from 6% to 4% of the total invoice.
- Reduce the municipality fee to 4% of the total invoice.
- Eliminate the additional AED 15 per room/night.
- Eliminate the tourism fee and municipality fee.

The above changes are in line with the recommendations of the Executive Council for the development and elevation of the quality standards of the tourism industry in the Emirate of Abu Dhabi.
2- The amendment to the government fees mentioned above starts from 01 September 2023.

Please note that the revenues of hotel establishments will be audited by DCT Abu Dhabi’s inspectors and auditors to verify compliance with these instructions.

We hope that you will abide by the above in order to avoid the legal procedures that will be taken against offenders according to the legislation in force.

For further enquiries, kindly contact us via email: receivables@dctabudhabi.ae.

Kind Regards.

The Department of Culture and Tourism - Abu Dhabi