



GOVERNMENT OF DUBAI

دائرة السياحة والتسويق التجاري  
Department of Tourism and Commerce Marketing



Ref: D/000/152/187

5 February 2014

5 فبراير 2014

Attn: General Managers  
Hotels , Hotel Apartments  
And Tourism Establishments

السادة /المدراء العامون  
المحترمون  
المنشآت الفندقية و الشركات السياحية

**Subject : Tourism Dirham****الموضوع : درهم السياحة**

Further to the Executive Council Resolution No. (2) of 2014, regarding the introduction of the "Tourism Dirham" we would like to take the opportunity to inform the hotel industry of the main aspects of this resolution.

عطفاً على قرار المجلس التنفيذي رقم (2) لسنة 2014 بخصوص "درهم السياحة" نود أن نغتنم هذه الفرصة لإعلام القطاع السياحي بالجوانب الرئيسية لهذا القرار.

The Tourism Dirham is a minimal charge to be applied to hotel guests, staying in any type of hotel establishment, including hotels, hotel apartments, guest houses and holiday homes.

إن درهم السياحة هو رسم يفرض على نزلاء المنشآت الفندقية ، بكافة فئات المنشآت الفندقية و دور الضيافة و بيوت العطلات.

This fee will be levied per occupied room night, and will be represented as a separate line item in the bill. The Municipality charge and the service charge will not be levied on this fee.

وستكون هذه الرسوم مفروضة عن كل ليلة يقيمها النزول للفرد الواحد على أن يتم إدراجها كبنء مستقل ضمن الفاتورة. هذه الرسوم لن تدخل ضمن القيمة التي يتم على أساسها احتساب كل من رسم البلدية و رسم الخدمة.

The Tourism Dirham will be introduced as of March 31<sup>st</sup> 2014 to allow a lead time to all relevant parties.

وسيم العمل بالقرار وتنفيذه اعتباراً من تاريخ 31 مارس 2014 مع إعطاء مهلة و ذلك ليتسنى لجميع الأطراف ذات الصلة اتخاذ الإجراءات اللازمة.

This is a fee that applies to all occupied room nights therefore Tourism & Hotel Establishments will need to ascertain the best way to work with their clients with regards to the collection of the fee.

سيفرض الرسم عن كل ليلة إشغال، ويتوجب على جميع المنشآت السياحية والفندقية التأكد من تقديم أفضل طريقة للعمل مع عملائها فيما يتعلق باستيفاء الرسم.

The details of the fee structure and details of all potential violations and fines are found as per the attached (Table 1, Table 2).

تجدون مرفق تفاصيل الرسوم و المخالفات و العرامات الخاصة بدرهم السياحة (( مرفق جدول (1)، جدول (2) )).

DTCM will issue a follow up a circular regarding the details of the implementation process.

ستقوم دائرة السياحة والتسويق التجاري بإصدار تعميم لاحق بشأن آلية تطبيق هذا القرار.

Best regards,

شاكرين حسن تعاونكم الكريم.

وتفضلوا بقبول فائق الاحترام والتقدير،



	Hotel Establishment Classification Category	Fee per Occupied Room per Night (in UAE Dirhams)
1	Five-Star or Higher-Rated Hotel or Resort	20
2	Four-Star Hotel or Resort	15
3	Three-Star Hotel or Resort	10
4	Two-Star Hotel	10
5	One-Star Hotel/ Budget Hotel	7
6	Deluxe Hotel Apartment	20
7	Superior Hotel Apartment	15
8	Standard Hotel Apartment	10
9	Guest House	7
10	Deluxe Holiday Home	15
11	Standard Holiday Home	10

Table 2

	Violation	Fine (In UAE Dirhams)
1	Failure to pay the Tourism Dirham within the specified time limit	Ten percent (10%) of the unpaid fee (provided that the fine will not be less than AED 1,000)
2	Failure to collect the Tourism Dirham from Guests	Ten percent (10%) of the uncollected fee (provided that the fine will not be less than AED 1,000)
3	Failure to submit the final accounts and balance sheet audited by an auditor licensed to operate in the Emirate within the specified time limit	5,000
4	Submitting final accounts of the Hotel Establishment audited by an unlicensed auditor	3,000
5	Failure to include the Tourism Dirham collection data in the accounting books and records	5,000
6	Failure to maintain accounting books and records in which the Tourism Dirham is recorded	5,000
7	Failure to record the Tourism Dirham in all accounting documents, records, and books, and the financial systems used by the Hotel Establishment	5,000
8	Manipulating accounting data or providing inaccurate, incomplete, or false information, documents, records, or statements	15,000
9	Obstructing or preventing the competent employees of the Department from performing the audits and inspections or from collecting the Tourism Dirham	5,000
10	Performing any act with the intention to evade the payment of an outstanding Tourism Dirham	5,000
11	Failure to inform the Guest of the Tourism Dirham as specified by the Department, or failure to account for the Tourism Dirham in the invoices issued to the Guest	1,000
12	Failure to prepare a monthly report on room occupancy and collected Tourism Dirham, and submit it to the Department when the fee becomes due	3,000
13	Delay in submitting the monthly report on room occupancy and collected Tourism Dirham.	1,000
14	Failure to comply with the amount of Tourism Dirham prescribed for the category of a Hotel Establishment	5,000 (in addition to payment of the outstanding fee, if any)
15	Failure to comply with the prescribed Tourism Dirham according to the number of rooms	5,000 (in addition to payment of the outstanding fee, if any)
16	Collecting any amounts as Tourism Dirham in excess of the amounts stipulated by this Resolution or in breach of its provisions.	5,000 (in addition to transfer of the fees wrongfully collected, if any)

