

Administrative Resolution No. (2) of 2020
Prescribing the Rules for Calculating, Collecting, and Paying the
Tourism Dirham Fee in the Emirate of Dubai¹

The Director General of the Department of Tourism and Commerce Marketing,

After perusal of:

Law No. (1) of 1997 Establishing the Department of Tourism and Commerce Marketing and its amendments;

Law No. (15) of 2013 Establishing the Dubai Corporation for Tourism and Commerce Marketing;

Decree No. (13) of 2011 Concerning the e-Programme for Hotel and Tourist Establishments in the Emirate of Dubai;

Decree No. (17) of 2013 Concerning Licensing and Classification of Hotel Establishments in the Emirate of Dubai; and

Executive Council Resolution No. (2) of 2014 Approving the Tourism Dirham Fee in the Emirate of Dubai and its amendments,

Does hereby issue this Resolution.

Definitions

Article (1)

The following words and expressions, wherever mentioned in this Resolution, will have the meaning indicated opposite each of them unless the context implies otherwise:

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¹Every effort has been made to produce an accurate and complete English version of this legislation. However, for the purpose of its interpretation and application, reference must be made to the original Arabic text. In case of conflict, the Arabic text will prevail.

Emirate:	The Emirate of Dubai.
DTCM:	The Department of Tourism and Commerce Marketing.
DCTCM:	The Dubai Corporation for Tourism and Commerce Marketing.
Hotel Establishment:	Any hotel, resort, hotel apartment, guest house, budget hotel, floating hotel, holiday home, or other hotel establishment, as specified by the DTCM in accordance with the above-mentioned Decree No. (17) of 2013.
Tourism Dirham Fee:	The fee charged to a Guest for his stay at a Hotel Establishment as per the amount specified in the above-mentioned Executive Council Resolution No. (2) of 2014.
Guest:	A natural person staying at any Hotel Establishment in return for payment.
Main Guest:	A Guest in whose name or on his behalf a contract for staying at a Hotel Establishment is concluded, who is required to pay the Tourism Dirham Fee, and who is responsible towards the Hotel Establishment for fulfilling all the obligations arising from using the hotel room.
Accompanying Guest:	A Guest who accompanies a Main Guest during his stay at a Hotel Establishment and whose stay in the hotel room is linked to the stay of the Main Guest.
System:	The electronic system adopted by the DTCM through which the Tourism Dirham Fee is calculated and in which all information related to the Tourism Dirham Fee is recorded.

**Rules for Calculating the Tourism Dirham
Fee for Hotel Room Nights
Article (2)**

The Tourism Dirham Fee will be calculated for overnight stays as per the following rules:

1. For each hotel room night of a Main Guest at a Hotel Establishment, he will, for a maximum of thirty (30) consecutive nights, be charged the Tourism Dirham Fee. The fee will not apply to hotel room nights beyond thirty (30) consecutive nights.
2. A hotel room night commences upon completion of the check-in process of a Main Guest at the Hotel Establishment and will end at the time specified by the Hotel Establishment for the end of nights or upon completion of the check-out of the Main Guest, whichever comes first.
3. A consecutive stay will be interrupted by the check-out of the Main Guest even if the Accompanying Guests remain at the hotel room, in which case an Accompanying Guest will be registered as the Main Guest and the Tourism Dirham Fee will apply to his stay as a new Guest, provided that the Accompanying Guest is not a member of the family of the Main Guest.
4. A stay to which the Tourism Dirham Fee applies will not be interrupted where the Guest is transferred to another hotel room within the same Hotel Establishment.
5. Where the classification of a Hotel Establishment is upgraded or downgraded during the stay of a Main Guest, the Tourism Dirham Fee will be calculated for each hotel room night based on the classification of the Hotel Establishment at that night. Calculation based on the new classification must be communicated to the Main Guest by the Hotel Establishment.

Hotel Rooms to Which the Tourism Dirham Fee Applies
Article (3)

- a. The Tourism Dirham Fee will apply to all rooms, within a Hotel Establishment, designated for overnight stay and hotel accommodation. This does not apply to the stay of employees of the Hotel Establishment or of any company contracted to operate the Hotel Establishment.
- b. Where an accommodation unit within the Hotel Establishment is comprised of more than one (1) bedroom, the Tourism Dirham Fee will apply to each room per night.
- c. For the purposes of determining whether an accommodation unit at a Hotel Establishment is deemed a hotel room to which the Tourism Dirham Fee applies, reference must be made to the records and registers maintained by the DTCM or to the

recommendation of the employee assigned by the DTCM in the report he issues after inspecting the Hotel Establishment.

Rules for Collecting the Tourism Dirham Fee

Article (4)

- a. The Tourism Dirham Fee will be collected from the Main Guest who occupies a hotel room regardless of the entity that made the reservation or that is responsible for payment for the stay.
- b. A Hotel Establishment must, when conducting the check-in of a Main Guest, record a note in the System indicating his capacity as a Main Guest and the number of his Accompanying Guests.
- c. Where more than a Guest stay at a hotel room, only one of them will be registered as a Main Guest, and the others will be registered as Accompanying Guests.
- d. Where the Main Guest checks out from the hotel room and any Accompanying Guests continue the stay at the Hotel Establishment, the Hotel Establishment must ensure that one of the Accompanying Guests is checked in as the Main Guest who is responsible for payment of the Tourism Dirham Fee for the remainder of the reservation period.
- e. Notwithstanding the provisions of paragraph (a) of this Article, the Tourism Dirham Fee will not apply to a Guest who is:
 1. an employee of a Hotel Establishment or of the company which manages the Hotel Establishment where his stay is for the purpose of performing his night shift duty at the same Hotel Establishment; or
 2. the owner of the Hotel Establishment.

The Hotel Establishment must, in these two cases, maintain a copy of the documents proving the capacity of the Guest and the entity he works for.

Collecting the Tourism Dirham Fee

Article (5)

- a. A Hotel Establishment must inform the Main Guest of the Tourism Dirham Fee by including a clear description of the fee and stating its amount in the price lists of hotel

rooms. This includes the prices announced through websites and electronic applications, and the invoices and payment receipts issued to Guests or to the entity that made the reservation or payment.

- b. A Hotel Establishment must use expressions that denote that the Tourism Dirham Fee is actually a fee rather than a tax.
- c. A Hotel Establishment must enter in the System all the information relating to Guests before allowing them to occupy hotel rooms.
- d. A Hotel Establishment must, upon the check-out of a Guest, enter in the System all the information relating to the number of hotel room nights of the Guest, and the amount of the Tourism Dirham Fee collected from him.
- e. The financial statements of a Hotel Establishment must contain:
 - 1. the amounts that are collected from Guests as Tourism Dirham Fee;
 - 2. the Tourism Dirham Fee amounts paid to the DCTCM; and
 - 3. the Tourism Dirham Fee amounts that are collected but are not paid yet to the DCTCM. These amounts will be stated as unpaid liabilities.

Rules for Payment of Tourism Dirham Fee Proceeds

Article (6)

- a. The Tourism Dirham Fee will be collected, and its proceeds will be paid to the DCTCM before the sixteenth (16th) day of the month following its collection.
- b. The proceeds of the Tourism Dirham Fee will be paid through cash deposit, by cheque, or by electronic bank transfer to the bank account specified by the DCTCM.
- c. The date on which the Tourism Dirham Fee proceeds paid by Hotel Establishments are received by the DCTCM, rather than the date on which the payment notice issued by the DCTCM is received, will be deemed the actual payment date.
- d. A Hotel Establishment must include in the bank transfer details its trade name and tourism licence number.

- e. A Hotel Establishment must, within twenty-four (24) hours from its payment of the Tourism Dirham Fee proceeds, enter in the System the details of the method of such payment.
- f. Where the deadline for payment of the Tourism Dirham Fee proceeds falls on an official holiday day, that day will still count as part of the period prescribed for the payment.
- g. Where a Hotel Establishment operates under only one (1) tourism licence but conducts various types of hotel activities, a separate payment transaction must be conducted for the proceeds of each type of hotel activity.
- h. Where the Tourism Dirham Fee proceeds are paid by a bank cheque, the date on which the bank cheque is actually cashed, rather than the date on which the cheque is issued, will be deemed the actual payment date.

Publication and Commencement

Article (7)

This Resolution will be published in the Official Gazette and will come into force on the day on which it is published.

Helal Saeed Al Marri

Director General

Issued in Dubai on 7 January 2020

Corresponding to 12 Jumada al-Ula 1441 A.H.