

UNDERSTANDING TOURISM TAX ON ACCOMMODATION

INTRODUCTION

Law n° 015/2025 of 27/05/2025 establishes a tourism tax on accommodation;

"**Accommodation**" means the service of providing a room, a place to sleep or a place to rest.

THE RATE OF THE TOURISM TAX ON ACCOMMODATION;

The rate of the tourism tax on accommodation is **3%** of the amount paid for the accommodation excluding VAT.

RESPONSIBILITIES/OBLIGATIONS OF THE ACCOMMODATION PROVIDER REGARDING THE TOURISM TAX ON ACCOMMODATION

1. Registering for the tourism tax on accommodation
2. Collecting the tourism tax on accommodation;
3. Declaration and payment of tax within the 15days of each month
4. Issuance of an EBM invoice showing the 3% tourism tax on accommodation



TAX POINT FOR TOURISM TAX ON ACCOMMODATION

The tax point for the tourism tax on accommodation is the date of receipt of payment for accommodation.

This law comes into force from **01 July 2025**, meaning that on this date the tourism tax on accommodation began to be levied.

Notes:

1. Information contained in this document does not replace the law, as it is written in simplified language to make it easier for readers to understand;
2. If you need legal terms and details, you should read the following tax law;

https://www.rra.gov.rw/fileadmin/user_upload/Law_on_Tourism_May_2025.pdf