

Country/Location	Tax/Levy	Rate	Notes	Source/Links
Argentina	Airport Entry Fee	Variable	The Argentine Government, as of 20 December 2009, has started charging an "Airport Entry Fee" for citizens of certain countries. The fees paid by travellers is dependent on their nationality - visitors from the United States are charged US\$140, Australia US\$100, and Canada US\$70.	http://wikitravel.org/en/Argentina
Australia				
Queensland - Great Barrier Reef	Environmental Management Charge	AUD\$4.50 per day per passenger (to a maximum of		
Lord Howe Island	Tourist Levy		Included in air flight ticket price	http://www.lordhoweisland.info/flights.htm
Rottneest Island	Admission fee	Adult Charge of AUD \$14.50	Admission fee established by State Government ensure that the costs of maintaining Rottneest Island were fairly distributed across all visitors.	http://www.rotnestexpress.com.au/pdf/Fees%20&%20Charges%20Ministerial%20Announcement.pdf
Sunshine Coast	Tourism Levy Rate	Rate cents per \$/UCV with a minimum of \$60	Established under section 971 (2A) of the Local Government Act. The Tourism Levy will fund the promotion of tourism through the levying of a special rate for the 2010-1011 financial year on all land that will receive a benefit from tourism, either directly or indirectly	http://www.sunshinecoast.qld.gov.au/sitePage.cfm?code=council-levies
Barbados	Concessions for Tourism Development		Tourism Development Act 2002, which replaces the Hotel Aids Act of 1956, significantly expands incentives for investment in the Tourism and Hospitality sector in Barbados beyond the traditional accommodations sector. Incentives are offered in the new Act to restaurants, recreational facilities and services, development of attractions. Provision is made in the Act for investors in tourism projects to benefit from write off of capital expenditure and 150% of interest; there is also exemption from import duty, value added tax and environmental levy in respect of furniture, fixtures and equipment as well as building materials, supplies and equity financing.	http://www.barbadostourisminvestment.com/legislation_and_incentives.cfm
Bhutan	US \$10 Per person tourist surcharge collected by tourist operators		A Tourism Development Fund was created in 1999 with contribution by tour operators of US\$ 10 for every tourist they bring in.	http://www.tourism.gov.bt/about-tcb

British Virgin Islands	Hotel Accommodation Tax	7% of the gross rental	Hotel Accommodation Tax is payable by the proprietors of all hotels, guest houses, inns, villas, etc. on the total charges made on each person accommodated. It is paid at a rate of 7%.	http://www.bvi.gov.vg/products.asp?iProd=53&iCat=8&hierarchy=0
Bulgaria				
Varna	Local Tourism Tax		Municipality had collected BGN 1,003 M from the tourism tax so far. Varna Municipality includes some of Bulgaria's top Black Sea resorts.	http://www.novinite.com/view_news.php?id=105962
Cambodia	Entry Visa Fee	US \$25	Entry fee payable on arrival. Note additional entry fees are payable by visitors to Angkor Wat park.	http://www.tourismcambodia.com/tripplanner/entryinfo/?PID=visa
Canada				
Alberta	Hotel room Tax		<p>Hotel room tax was introduced in Alberta in 1987. The Hotel Room Tax Act provided for the collection of tax at the rate of five per cent of the purchase price on accommodation in Alberta. In the spring of 2005, the Hotel Room Tax Act was replaced by the Tourism Levy Act which reduced the rate to four percent effective April 1, 2005. The levy is collected and remitted to TRA by the providers of temporary accommodation in Alberta.</p> <p>The levy does not apply to rooms occupied continuously for 28 days or more by the same individual, or in establishments with fewer than four bedrooms available for rent at the same time in</p>	http://www.finance.alberta.ca/publications/tax_rebates/tourism_levy/overview.html
British Columbia	Hotel room Tax	0.08	On July 1, 2010, the 8% component of the Hotel Room Tax was replaced with the Harmonized Sales Tax (HST).	http://www.sbr.gov.bc.ca/business/consumer_taxes/Hotel_Room_Tax/hotel_room_tax.htm
Vancouver		0	The Vancouver Tourism Levy Enabling Act 2004 provided Vancouver to establish a specific tourism levy as an adjunct to/addition to Hotel Room Tax	http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/00_04029_01
Costa Rica	Tourist Tax/Entry Fee	US\$15 entry fee	Hotel tax replaced by US\$15 fee per person entering Costa Rica by air.	http://www.tax-news.com/news/Costa_Rica_To_Eliminate_Hotel_Tax____33716.html
Croatia	Sojurn Tax (Tourist)	0 12.	The tourist tax is to be paid by the owner of the house or vacation flat in a tourist settlement and by all the persons staying in that house or flat. The tax is not paid by children under	http://www.htz.hr/English/Home/Prijava.aspx

France	Tourism Tax	0.15 Euro to 1.07 Euro	France, visitors are usually asked to pay a tourism tax or a flat-rate tourism tax, the rate of which is fixed by the local authority and varies from €0.15 to €1.07 per person per day, according to the quality and standard of the accommodation	http://other.franceguide.com/Tourism-Tax.html?NodeID=1&EditID=11857
Gorges du tarn				http://www.gorgesdutarn.net/Visitor-tax
Germany				
Ostseebad - Dierhagen	Visitor Tax	Seasonal - High season 2 euro per person per day	The visitor's tax is not at all a kind of residence tax. Rather it is a true recompense for financing maintenance, administration and acquisition of health installations. The visitor's tax facilitates the often unrecognised implicitnesses which let you enjoy your holidays as best as possible. Tendance, cleaning and maintenance of beach installations, public facilities, hiking trails and bicycle tracks as well as the water emergency services are financed by your visitor's tax. Furthermore the tax contains free service features of the touristic administration office like entrance to the library at the "Haus des Gastes" and attendance to diverse events and festivals	http://www.ostseebad-dierhagen.de/en/overnight_stays/of_course_visitor_s_tax
Bad Krozingen	Visitor Tax	2.30 Euro per person per day	Visitor tax	http://www.atrium-baden.com/hotel/preise.html
Tux (Swiss Alps region)	Visitor Tax	1.30 Euro per perscn per day	Visitor tax	http://www.alpinhotel-berghaus.at/index.php?page=4&subpage=&lgr=2&sid=b258e752a1390e00b1d4247e5
Ireland	Air travel tax	2 Euro for flights less than 300Km	Appears to have been introduced to raise revenue to general Irish government activity rather than targeted to tourism	http://www.revenue.ie/en/tax/excise/leaffles/air-travel-tax.html
Japan				
Tokyo	Charge per person per night	¥100 for Between ¥10,000 and 14,999, ¥200 for ¥15,000 or more	The Accommodation Tax is levied on guests who stay in Tokyo Metropolis at hotels or inns priced at ¥10,000 or higher. Has been in place since 2002	http://www.tax.metro.tokyo.jp/kazei/hotel/eng/index.html

Kenya	Catering and Tourism services	2 % of gross sale of accomodation, food drinks and	Levy is a charge at the rate of 2% on the gross sales derived from the sale of accommodation, food, drinks and all other services offered in scheduled establishments. Levy is charged to sustain training, developing standards for testing the skills required in the Tourism industry and marketing Kenya as a preferred tourist destination both locally and internationally. Catering Levy Trustees (CLT) was established in 1972 as a body corporate under the Hotels and Restaurants Act, Cap. 494 of the Laws of Kenya. In 1997, through the Finance Act, the name of the Organization was changed to Catering & Tourism Development Levy Trustees (CTDLT), to accommodate new mandates	http://www.ctdlt.co.ke/index.php
Malaysia	Tourism Development Fund		Tourism Development Fund(s) established to support communities and funded by an agency with a monopoly grant/licence for tourism/conservation activity in a certain region/country. For example Red Ape Tours in Sabah where revenue goes into Community Tourism Development Fund or Community Conservation Fund	http://www.redapeencounters.com/faq.htm
Maldives	Tourism Tax	US\$10 per bed night	Every international tourist is required to pay USD 10 for every tourist bed-night spent in the Maldives. This levy is called a 'tourism tax' and comprises over 60% of government revenue.	http://www.mssanz.org.au/modsim05/papers/mcaleer.pdf
Mauritius	Tourist entry fee		A tourist entry fee and the airport departure tax are included in the price of a plane ticket.	http://travel.state.gov/travel/cis_pa_tw/cis/cis_967.html
Mexico	Tourist entry fee	Approx US\$22	Mexico charges a fee to all tourists and business visitors arriving in the country. The fee is approximately US\$22, and the money collected is handed to the Tourism Ministry to promote Mexican tourism.	http://monterrey.usconsulate.gov/acs_mex_entry.html
Netherlands				
Amsterdam	Tourist tax	5% of room rate	Amsterdam levies a tourist tax — which currently amounts to 5 percent of your nightly hotel room rate. This tax is paid by the hotel operator,	http://www.dutchamsterdam.nl/813-amsterdam-tourist-tax-raise-possible
Sri Lanka	Tourism Development Levy		Established by Finance Act No 25 of 2003. The Act imposes a levy on the issue of airline tickets and tickets in respect of a voyage-by-ship. The Act replaces the Embarkation Tax Act, No. 19 of 1961 and amends the Air Navigation Act (Chapter 365). Every institution licensed under the Tourist Development Act, No. 14 of 1968 is eligible to pay a levy of one percent per monthly turnover.	http://www.sltda.gov.lk/node/174

Trinidad and Tobago	Hotel Accomodation Tax	10% rate on rooms		http://www.ird.gov.tt/load_page.asp?ID=91
United States	Transient Occupancy Tax		The authority to levy TOT is granted to the legislative bodies of both cities and counties by Revenue and Taxation Code 7280. The authority to collect TOT is generally granted to the County Tax Collector by the Board of Supervisors by means of an ordinance. An ordinance passed by a Board is specific to that County	http://en.wikipedia.org/wiki/Sales_taxes_in_the_United_States
Alaska				
Florida	Tourism Development tax	Maximum rate of 6 percent	Counties are authorized to levy five separate tourist development taxes on transient rental transactions pursuant to s. 125.0104, F.S. Depending on the particular tax, the levy may be authorized by vote of the governing body or referendum approval. Tax rates vary by county depending on a county's eligibility to levy particular taxes; however, the absolute maximum rate is 6 percent. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.	http://dor.myflorida.com/dor/governments/tourist/
Bay County	Hotel Visitor Tax	Surcharge on hotel room bills		https://www.touristtax.com/bay/
Okaloosa County	Hotel Visitor Tax	Surcharge on hotel room bills		https://www.touristtax.com/okaloosa/
Orange County	Hotel Visitor Tax	Surcharge on hotel room bills		http://www.smartvoter.org/2002/11/05/c0a/or/meas/N/
Palm Beach	Hotel Visitor Tax	Surcharge on hotel room bills		http://www.pbcgov.com/tax/services_touristdev.shtml
Pasco County	Tourism Development tax	2% surcharge on hotel room bills and short term rentals	in existence since January 1991. Tourism tax on overnight bed stays. Currently debating proposal to raise the charge by 50% to 3%. Potential to boost tourism revenue from an average of \$750,000 to \$1.2 million a year	http://suncoastpasco.tbo.com/content/2009/aug/25/251645/pasco-tourism-tax-increase-proposal-introduced/
Hawaii				
Illinois				
City of Chicago	Hotel Accomodation Tax	3.5% of the gross rental or leasing charge	A variety of taxes exist including an amusements tax. The Hotel Accommodation Tax applies to businesses that rent or lease hotel accommodations.	http://www.cityofchicago.org/city/en/depts/rev/supp_info/tax_list/hotel_accommodationstax.html

Kentucky	Transient Room (Lodging) Tax	1 percent of rent of any room	Effective June, 1, 2005, a new section of KRS Chapter 142 creates a transient room tax (lodging tax) at the rate of 1 percent of the rent, on every occupancy of any suite, room, rooms, or cabins charged by all persons, companies, corporations, groups, or organizations doing business as motor courts, motels, hotels, inns, tourist camps or like or similar accommodations businesses (excludes campgrounds). Tax receipts from this tax will be deposited into the Tourism, Meeting and Convention Marketing Fund administered by the Commerce Cabinet. This fund shall be used for the sole purpose of marketing and promoting tourism in the Commonwealth including expenditures to market and promote events and venues related to meetings, conventions, trade shows, cultural activities, historical sites, recreation, entertainment, natural phenomena, areas of scenic beauty, craft marketing, and any other economic activity that brings tourists and visitors to the Commonwealth	http://revenue.ky.gov/business/trt.htm
Missouri	Convention and tourist tax		Senate bills No. 295 and 312 authorized Kansas City to submit for voter approval a convention and tourist tax.	
Kansas City	Tourist Tax	1.0% or 0.5% depending on location		http://www.kcmo.org/finance.nsf/web/c&ttax
New Jersey	Hotel/Motel State	5% fee per room	State Occupancy Fee on the rent for every occupancy of a room in a hotel, motel or similar facility	http://www.state.nj.us/treasury/taxation/hotelfee.shtml
New York	Hotel Sales Tax/L	Sales tax of 8%, local Occupancy tax of 3%	Sales tax on hotel occupancy includes a specific New York City hotel unit fee of \$1.50 per unit per day	http://www.tax.state.ny.us/pdf/publications/sales/pub848.pdf
New York City	Hotel Room Occ	5.875% on room rate	Beginning March 1, 2009 the Hotel Room Occupancy Tax will increase from 5% of the room rate to 5.875% of the room rate for all room types.	http://www.nyc.gov/html/dof/html/business/business_tax_hotel.shtml
Oregon	State Lodging Tax	1 percent of fee for overnight lodging	The 2003 Oregon Legislature passed House Bill 2267 to establish a state lodging tax. The revenue this tax generates funds Oregon Tourism Commission programs.	http://www.oregon.gov/DOR/BUS/Lodging.shtml/
San Antonio	Hotel and Motor v	1.75% hotel occupancy tax. 5% short term motor vehicle rental tax.	In existence since 1999. The tax will be used to fund \$415 million in improvement in four specific areas designed to improve San Antonio's amateur athletic, cultural and tourism profile.	http://www.sanantonio.gov/?res=1024&ver=true

Washington State	Rental Car tax	State rental rate of .059 and county rate of 0.01 or 0.02 depend on county.	The rental car tax is in addition to the retail sales tax. After state administrative costs, local receipts are distributed to counties for construction or operating public sports stadiums or youth or amateur sports activities or facilities.	http://dor.wa.gov/content/findtaxesandrates/OtherTaxes/tax_rentalcar.aspx
<u>Under Investigation</u>				
Australia				
Kangaroo Island	Travellers Levy	AUD\$10 per visitor	In development - awaiting State/Commonwealth approval	http://www.kangarooisland.sa.gov.au/site/page.cfm
Barcelona	Regional Tourist Tax	EUR1 tax per tourist per stay	Requires Federal government approval	http://www.tax-news.com/news/Barcelona_Mulls_Regional_Tourist_Tax_44198.html
St Petersburg	Tourist Tax	2 Euro per person	Under investigation by Governor for St Petersburg, possibly to be included in hotel bills. Requires Federal authorisation.	http://www.sptimes.ru/index.php?action_id=2&story_id=30740
Venice	Entry Toll		Investigation of entry fee to cross from the mainland into the lagoon city. Note a coach toll on buses is already in existence.	http://www.italymag.co.uk/italy/venice/venice-discusses-tourist-entry-toll