



MALDIVES

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Green Tax introduced from 1 November 2015 onwards

Pursuant to the Sixth Amendment to the Maldives Tourism Act, Green Tax commenced on 1 November 2015. Green Tax is levied on tourists staying in tourist resorts, tourist hotels and tourist vessels at the rate of USD 6 (Six United States Dollars) per each day of stay. The operator of the establishment where the tourist stays shall be liable for collecting Green Tax from the tourist and paying it to the State. Green Tax will not be charged from guesthouses and is not applicable to Maldivian citizens and resident permit holders.

Pursuant to the authority granted to the Maldives Inland Revenue Authority (MIRA) under the Maldives Tourism Act, the Green Tax Regulation was published in the Government Gazette on 12 October 2015. This Regulation was formulated to stipulate the policies and procedures with regard to the imposition of Green Tax and submitting the necessary information to MIRA.

As Green Tax is required to be collected by tourist resorts, tourist hotels and tourist vessels, only these businesses are required to register for Green Tax. Such establishments will be registered for Green Tax from the date of issue of the operating license granted by the Ministry of Tourism. The establishments in operation as of 31 October 2015 were registered automatically from 1 November 2015.

Tourist resorts, tourist hotels and tourist vessels are required to file the Green Tax Return for each calendar month on or before the 28th day of the subsequent month. Local agents of foreign-registered tourist vessels operating in the Maldives shall file the return for the duration of stay of the vessel, prior to its departure from the Maldives.

According to the Green Tax Regulation, it is mandatory for tourist establishments to file their Green Tax Return and make payment online. To facilitate this, MIRA has recently rolled out a revamped online portal called 'MIRAConnectPlus'.

As this is the first time Green Tax is levied in Maldives, several information sessions are conducted by MIRA aimed at providing information to tourist establishments.

Green Tax Regulation is available at:

[http://www.mira.gov.mv/TaxLegislation/Green_Tax_Regulation_\(English\).pdf](http://www.mira.gov.mv/TaxLegislation/Green_Tax_Regulation_(English).pdf)

Green Tax Guide is available at:

<http://www.mira.gov.mv/forms/Green%20Tax%20Guide%2028-10-2015.pdf>