



MALDIVES
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Green Tax commences on 1 November 2015



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Aishath Saana, Senior Officer, Tax Training

The fourth tax to be enforced by MIRA, has commenced on 1 November 2015. Pursuant to the sixth amendment to the Maldives Tourism Act, all tourist establishments, with the exception of tourist guest houses are required to charge Green Tax from tourists staying at their establishment.

Tourists staying at Green Tax liable establishments must pay USD 6 per day of stay. USD 6 is charged as Green Tax for each 24 hour block. The 24 hour block of each tourist starts from the time of check-in of the tourist. For the block during which the tourist checks out, Green Tax must be charged if the tourist stayed for at least 12 hours.

The deadline to file the tax return and make payment of this tax is the 28th of the following month. Tourist Resorts, hotels and vessels are required to file MIRA 501 form and the local agents of the Foreign Tourist Vessels are required to file MIRA 502 form. According to the Green Tax Regulation, it is mandatory for all Green Tax liable establishments to file the return and make the payment via MIRA's online portal, 'MIRAconnect

Plus'. Once the tourist establishments are registered for Green Tax by MIRA, login credentials will be emailed to the email addresses provided to MIRA by such establishments.

With the introduction of Green Tax, MIRA has been conducting various awareness programs to provide the Green Tax liable businesses with the information on Green Tax. A seminar on Green Tax was held on 13 October 2015, at the Islamic Centre Conference Hall. During the seminar, information on Green Tax Regulation and MIRA's online portal was shared with the participants. Moreover, from 19 October 2015 onwards MIRA has been conducting information sessions on Green Tax every day. MIRA plans on scheduling more of such sessions in the upcoming weeks as well. Those who wish to attend the information session on Green Tax may register themselves through MIRA's website. In addition to this, more information on Green Tax is available from MIRA's website, including the Green Tax Guide and the step-by-step instructions on how to fill MIRA 501 and 502 forms. MIRA requests taxpayers to clarify their doubts either by calling hotline 1415 or emailing queries to their support email 1415@mira.gov.mv.

Registration for Green Tax

Aishath Saana, Senior Officer, Tax Training

All Green Tax liable tourist establishments will be automatically registered for this tax by MIRA on the date they operating license is issued to them by the Ministry of Tourism. It is not required to submit a separate registration form to register for Green Tax. Moreover, those businesses in operation as of 31 October 2015 will also be registered by MIRA and the establishment would be informed as such.

Upon registration, all tourist establishments will be given a certificate which will include their Green Tax TIN.

If any registered establishment wishes to deregister from Green Tax after cancellation or transferring their operating license, they must inform MIRA in writing within 15 days.

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Green Tax return must be filed via 'MIRAconnect Plus'

Aishath Saana, Senior Officer, Tax Training

Green Tax return must be filed and payment must be made via MIRA's online portal 'MIRAconnect Plus'. In addition to the information sheet that

must accompany the Green Tax return, input tax and output tax statement that go along with the GST return can also be submitted through this portal. User name and password that are needed to log-in to the portal will be sent to the relevant parties through email.

Three payment options are available to those who file through MIRAconnect Plus; BML visa cards, Vaaru card or MRTGS.

In due course, MIRAconnect Plus will be extended to include all other tax types and payments administered by MIRA.

Foreign Tourist Vessels

Yaasir Abdul Qadir, Assistant Officer, Tax Training

Pursuant to the 6th amendment to the Maldives Tourism Act, effective 00:00hrs of 1 November 2015, Foreign Tourist Vessels are also required to charge Green Tax from tourists staying on the vessel. Hence, if Foreign Tourist Vessels are spending time in the Maldives after 00:00hrs of 1 November 2015, for every 24 hours a tourist spends on the vessel, USD 6 is chargeable. For the 24 hour block during which the vessel departs from the Maldives, Green Tax is chargeable for that 24 hours only if the vessel spent at least 12 hours in the Maldives.

For Foreign Tourist Vessel, the time of check in is the 'Customs Inward Clearance Time' and

the time of check out is the vessel's estimated time of departure. For the tourists who board the vessel after its arrival, check-in time is the actual time of boarding and the check-out time is the actual time of disembarking.

Foreign Tourist Vessels are registered for Green Tax with MIRA, under the name of local agent appointed under the Maldives Tourism Act. Furthermore, the local agent is responsible for filing the Green Tax return and making payment of Green Tax on behalf of the Foreign Tourist Vessel.

Hence, all the relevant business records must be maintained by the local agent, including movements of guests or crew to and from the vessel after its arrival in the Maldives.

Late Filing Fine

- MVR 50 per day
- 0.5% of tax payable

Green tax related Penalties

Late Payment Fine

- 0.05% of the outstanding amount per day