



Unofficial translation of the

**THIRD AMENDMENT TO THE
GREEN TAX REGULATION**

2024/R-117

DISCLAIMER OF LIABILITY

This is the unofficial translation of the original Regulation in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this Regulation, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this Regulation and this translation be read concurrently.

THIRD AMENDMENT TO THE GREEN TAX REGULATION

The Green Tax Regulation (Regulation Number 2015/R-181) shall be amended as follows:

1. Amend Section 2 of the aforementioned Regulation as follows:

- Objective**
2. The objective of this Regulation is to establish policies and procedures with regard to the imposition of Green Tax pursuant to Sections 35(g) and 35(h) of the Act, to establish the procedures for submitting information required for the collection of Green Tax to MIRA and to establish other relevant procedures.

2. Amend Section 8(b) of the aforementioned Regulation as follows:

8. (b) Green Tax shall be charged by tourist resorts, integrated tourist resorts, tourist hotels, resort hotels, hotels, tourist vessels and other such establishments, at the following rates for the respective periods, for each 24 (twenty-four) hours of stay by the tourist at the establishment or vessel from the time specified in subsection (a).
- (1) 6 (six) United States Dollars per person, from 1 January 2023 till 31 December 2024;
- (2) 12 (twelve) United States Dollars per person, from 1 January 2025 onwards.

3. Insert a subsection after Section 8(b) of the aforementioned Regulation as follows:

8. (b-1) Notwithstanding subsection (b), Green Tax shall be charged by tourist guesthouses at the following rates for the respective periods, for each 24 (twenty-four) hours of stay by the tourist at the establishment from the time specified in subsection (a).

- (1) 3 (three) United States Dollars per person, from 1 January 2023 till 31 December 2024;
- (2) 6 (six) United States Dollars per person, from 1 January 2025 onwards.

4. Amend Section 8(c) of the aforementioned Regulation as follows:

8. (c) Notwithstanding subsection (b-1), tourist guesthouses with more than 50 (fifty) registered rooms and tourist guesthouses operated in uninhabited islands shall charge Green Tax at the following rates for the respective periods, for each 24 (twenty-four) hours of stay by the tourist at the guesthouse from the time specified in subsection (a).
 - (1) 6 (six) United States Dollars per person, from 1 January 2023 till 31 December 2024;
 - (2) 12 (twelve) United States Dollars per person, from 1 January 2025 onwards.

5. Amend Section 8(d) of the aforementioned Regulation as follows:

8. (d) Notwithstanding subsection (b), hotels operated in inhabited islands with a number of 50 (fifty) or fewer registered rooms shall charge Green Tax at the following rates for the respective periods, for each 24 (twenty-four) hours of stay by the tourist at the hotel from the time specified in subsection (a).
 - (1) 3 (three) United States Dollars per person, from 1 January 2023 till 31 December 2024;
 - (2) 6 (six) United States Dollars per person, from 1 January 2025 onwards.

6. Insert a subsection after Section 8(d) of the aforementioned Regulation as follows:

8. (d-1) For the purpose of this Section, a tourist shall be liable to pay Green Tax for the 24-hour block during which the checks out, only if the guest stayed at the

establishment for at least 12 (twelve) hours within that 24-hour block.

7. Insert subsections after Section 8(f) of the aforementioned Regulation as follows:

8. (f-1) Notwithstanding anything to the contrary in this Regulation, children below the age of 2 (two) years shall be exempt from the charge to Green Tax beginning from 1 January 2025.
- (f-2) For the purpose of subsection (f-1), a child shall be deemed to be below the age of 2 (two) years if the child has not reached 2 (two) years of age by the date of check-in at the tourist establishment or vessel.
- (f-3) Notwithstanding anything to the contrary in this Regulation, a child staying in a tourist resort, integrated tourist resort, tourist hotel, resort hotel, hotel, tourist guesthouse, tourist vessel, or in any other such establishment, who is not yet 2 (two) years of age by 1 January 2025 and has not checked out of the establishment or vessel by 00:00 hrs of 1 January 2025, shall be deemed to have checked out of the establishment or vessel at 23:59 hrs of 31 December 2024 and checked back in to the establishment or vessel at 00:00 hrs of 1 January 2025.
- (f-4) Section 9(f) of this Regulation shall not apply to subsection (f-3).

8. Repeal Section 9-1 of the aforementioned Regulation.

Transitional 9-1. *(Repealed)*
matters

9. Insert a subsection after Section 18(b) of the aforementioned Regulation as follows:

18. (b-1) Copies of passports of children specified in Section 8(f-2) of this Regulation, from among the tourists staying in the establishment or vessel as guests;

10. Amend the definition of “Green Tax” in Section 22(a) of the aforementioned Regulation as follows:

Definitions 22. (a) “Green Tax” refers to the tax imposed pursuant to Sections 35(g) and 35(h) of the Act.

11. This Regulation shall have effect from the date of its publication in the Government Gazette.