



SNAPSHOT STATISTICS

GST | BPT | INCOME TAX



GOODS AND SERVICES TAX (GST)

Total GST from General and Tourism Sector in MVR – Reported Liability

Figures are in Thousands

ATOLLS	2014	2015	2016	2017	2018	2019	2020	2021	2022
AA.	291,212	378,657	363,997.77	381,149	378,418	363,952	123,298	291,512	466,029
Addu City	83,811	103,170	109,128	98,827	100,443	98,195	58,366	63,854	170,240
ADh.	392,801	507,311	454,216	474,792	496,056	476,838	190,285	408,206	586,346
B.	285,763	378,126	382,744	448,162	513,184	504,853	297,477	671,933	787,801
Dh.	73,569	99,958	104,526	179,031	204,021	280,044	145,786	374,021	454,793
F.	15,967	22,533	23,784	16,807	9,659	10,167	5,526	13,227	19,888
Fuvahmulah City	6,456	10,198	13,323	12,857	13,426	15,656	13,665	15,626	20,627
GA.	92,870	105,482	104,961	88,351	83,008	78,245	21,945	68,085	109,583
GDh.	35,674	54,702	74,028	87,402	102,700	109,067	45,654	92,942	175,690
HA.	20,507	50,289	64,415	73,527	72,536	72,127	17,715	50,670	62,181
HDh. (including Kulhudhuffushi City)	8,708	14,507	16,465	15,239	17,705	20,428	19,211	23,833	44,554
K.	1,166,720	1,542,130	1,447,383	1,747,651	1,579,895	1,975,215	859,454	2,087,010	2,932,357
L.	33,329	54,088	56,244	56,412	56,194	60,437	31,191	63,375	81,633
Lh.	132,194	179,718	167,270	218,046	254,912	268,526	108,321	252,910	372,862
M.	30,833	35,804	36,610	33,296	12,954	7,710	4,684	11,802	32,631
Male' City	1,878,628	2,321,457	2,724,734	2,764,296	3,351,621	3,077,396	2,183,653	2,875,248	3,517,149
N.	128,411	234,589	202,302	260,256	296,727	345,744	229,999	472,018	541,411
R.	28,621	47,635	58,826	72,441	114,680	209,562	115,938	388,825	539,602
Sh.	15,831	9,172	2,249	2,422	10,923	6,087	10,320	25,704	35,565
Th.	14,584	12,265	19,689	28,249	26,685	21,582	11,854	26,713	35,459
V.	18,504	21,643	27,852	38,764	40,119	47,705	14,606	38,583	96,738
	4,754,991	6,183,433	6,454,746	7,097,978	7,735,867	8,049,537	4,508,947	8,316,098	11,083,137

Note: GST from General and Tourism Sector reported based on activity location provided. This is not GST paid within a given year.

Data extracted on 15th February 2023. Figures may change due to amendment by taxpayers and amendment after an audit.

Data period: January - December of each year (Monthly and Quarterly GST returns are filed after 28 days from the end of the taxable period)

Total GST- Share of Atolls

ATOLLS	2014	2015	2016	2017	2018	2019	2020	2021	2022
AA.	6.1%	6.1%	5.6%	5.4%	4.9%	4.5%	2.7%	3.5%	4.2%
Addu City	1.8%	1.7%	1.7%	1.4%	1.3%	1.2%	1.3%	0.8%	1.5%
ADh.	8.3%	8.2%	7.0%	6.7%	6.4%	5.9%	4.2%	4.9%	5.3%
B.	6.0%	6.1%	5.9%	6.3%	6.6%	6.3%	6.6%	8.1%	7.1%
Dh.	1.5%	1.6%	1.6%	2.5%	2.6%	3.5%	3.2%	4.5%	4.1%
F.	0.3%	0.4%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%
Fuvahmulah City	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%
GA.	2.0%	1.7%	1.6%	1.2%	1.1%	1.0%	0.5%	0.8%	1.0%
GDh.	0.8%	0.9%	1.1%	1.2%	1.3%	1.4%	1.0%	1.1%	1.6%
HA.	0.4%	0.8%	1.0%	1.0%	0.9%	0.9%	0.4%	0.6%	0.6%
HDh. (including Kulhudhuffushi City)	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.4%	0.3%	0.4%
K.	24.5%	24.9%	22.4%	24.6%	20.4%	24.5%	19.1%	25.1%	26.5%
L.	0.7%	0.9%	0.9%	0.8%	0.7%	0.8%	0.7%	0.8%	0.7%
Lh.	2.8%	2.9%	2.6%	3.1%	3.3%	3.3%	2.4%	3.0%	3.4%
M.	0.6%	0.6%	0.6%	0.5%	0.2%	0.1%	0.1%	0.1%	0.3%
Male' City	39.5%	37.5%	42.2%	38.9%	43.3%	38.2%	48.4%	34.6%	31.7%
N.	2.7%	3.8%	3.1%	3.7%	3.8%	4.3%	5.1%	5.7%	4.9%
R.	0.6%	0.8%	0.9%	1.0%	1.5%	2.6%	2.6%	4.7%	4.9%
Sh.	0.3%	0.1%	0.0%	0.0%	0.1%	0.1%	0.2%	0.3%	0.3%
Th.	0.3%	0.2%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%
V.	0.4%	0.4%	0.4%	0.5%	0.5%	0.6%	0.3%	0.5%	0.9%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

Data extracted on 15th February 2023. Figures may change due to amendment by taxpayers and amendment after an audit.

General Sector GST (Net GGST liability reported in MVR)

Figures are in Thousands

ATOLLS	2014	2015	2016	2017	2018	2019	2020	2021	2022
AA.	1,120	1,724	2,502	4,045	3,552	3,402	1,790	2,816	41,323
Addu City	24,851	39,245	45,399	43,260	44,452	51,943	43,019	52,797	153,551
ADh.	1,300	3,081	3,628	4,659	4,096	4,994	3,176	3,790	6,043
B.	2,854	5,022	6,447	8,102	7,282	8,492	6,330	7,629	25,355
Dh.	1,948	2,089	2,629	3,971	4,805	5,346	4,575	5,502	10,247
F.	179	342	1,036	1,546	1,546	718	572	785	1,058
Fuvahmulah City	5,977	9,916	13,284	12,749	13,099	14,771	13,417	14,758	19,506
GA.	2,442	3,977	5,258	4,827	3,952	4,678	4,048	5,394	9,402
GDh.	7,262	9,879	11,342	11,318	12,558	13,613	12,669	13,603	88,016
HA.	1,343	2,481	3,240	4,051	3,536	3,490	2,861	3,672	5,174
HDh. (including Kulhudhuffushi City)	7,870	10,334	11,077	10,146	13,018	14,373	16,364	18,711	34,961
K.	5,250	40,640	16,874	33,864	14,797	50,629	(21,918)	21,775	132,780
L.	3,996	5,633	6,914	6,731	6,064	6,751	6,315	5,862	8,699
Lh.	2,285	3,131	4,105	4,539	4,819	4,907	4,407	4,747	4,688
M.	236	549	1,084	1,247	749	689	533	525	797
Male' City	1,492,231	1,825,032	2,275,079	2,524,693	2,878,057	2,748,256	2,021,615	2,522,225	3,030,610
N.	43	2,463	4,214	4,023	4,588	6,014	4,274	4,551	6,302
R.	1,856	2,005	3,108	2,804	3,040	3,242	2,525	2,836	8,961
Sh.	1,194	2,306	2,243	2,369	3,068	3,370	4,592	3,631	7,833
Th.	707	1,478	1,711	2,917	2,623	1,797	886	559	1,544
V.	150	139	233	327	372	338	126	395	1,049
	1,565,095	1,971,465	2,421,404	2,692,187	3,030,073	2,951,814	2,132,178	2,696,562	3,597,899

Note: GST net liability reported via GST returns based on business location provided by the taxpayer in a given year, as provided above. This is not the collection of GST MIRA received in a given year.

Data extracted on 15th February 2023 . Figures may change due to amendment by taxpayers and amendment after an audit.

Data period: January - December of each year (Monthly and Quarterly GST returns are filed after 28 days from the end of the taxable period)

General Sector GST Share of the Atolls

ATOLLS	2014	2015	2016	2017	2018	2019	2020	2021	2022
AA.	0.07%	0.09%	0.10%	0.15%	0.12%	0.12%	0.08%	0.11%	1.15%
Addu City	1.59%	1.99%	1.87%	1.61%	1.47%	1.76%	2.02%	1.80%	4.27%
ADh.	0.08%	0.16%	0.15%	0.17%	0.14%	0.17%	0.15%	0.15%	0.17%
B.	0.18%	0.25%	0.27%	0.30%	0.24%	0.29%	0.30%	0.27%	0.70%
Dh.	0.12%	0.11%	0.11%	0.15%	0.16%	0.18%	0.21%	0.19%	0.28%
F.	0.01%	0.02%	0.04%	0.06%	0.05%	0.02%	0.03%	0.03%	0.03%
Fuvahmulah City	0.38%	0.50%	0.55%	0.47%	0.43%	0.50%	0.63%	0.54%	0.54%
GA.	0.16%	0.20%	0.22%	0.18%	0.13%	0.16%	0.19%	0.20%	0.26%
GDh.	0.46%	0.50%	0.47%	0.42%	0.41%	0.46%	0.59%	0.45%	2.45%
HA.	0.09%	0.13%	0.13%	0.15%	0.12%	0.12%	0.13%	0.14%	0.14%
HDh. (including Kulhudhuffushi City)	0.50%	0.52%	0.46%	0.38%	0.43%	0.49%	0.77%	0.64%	0.97%
K.	0.34%	2.06%	0.70%	1.26%	0.49%	1.72%	-1.03%	0.74%	3.69%
L.	0.26%	0.29%	0.29%	0.25%	0.20%	0.23%	0.30%	0.21%	0.24%
Lh.	0.15%	0.16%	0.17%	0.17%	0.16%	0.17%	0.21%	0.17%	0.13%
M.	0.02%	0.03%	0.04%	0.05%	0.02%	0.02%	0.03%	0.02%	0.02%
Male' City	95.34%	92.57%	93.96%	93.78%	94.98%	93.10%	94.81%	93.87%	84.23%
N.	0.00%	0.12%	0.17%	0.15%	0.15%	0.20%	0.20%	0.17%	0.18%
R.	0.12%	0.10%	0.13%	0.10%	0.10%	0.11%	0.12%	0.13%	0.25%
Sh.	0.08%	0.12%	0.09%	0.09%	0.10%	0.11%	0.22%	0.14%	0.22%
Th.	0.05%	0.07%	0.07%	0.11%	0.09%	0.06%	0.04%	0.02%	0.04%
V.	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.03%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

Note: GST net liability reported via GST returns based on business location provided by the taxpayer in a given year provided above. This is not the collection of GST MIRA received in a given year
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Tourism Sector GST (Net TGST liability reported in MVR)

Figures are in Thousands

ATOLLS	2014	2015	2016	2017	2018	2019	2020	2021	2022
AA.	290,092	376,933	361,496	377,104	374,866	360,550	121,508	288,696	424,705
ADh.	391,500	504,229	450,588	470,133	491,960	471,844	187,109	404,417	580,302
B.	282,909	373,104	376,296	440,059	505,902	496,361	291,147	664,304	762,446
Dh.	71,621	97,869	101,897	175,060	199,216	274,698	141,211	368,519	444,546
Fuvahmulah City	479	282	39	108	328	885	247	868	1,121
GA.	90,428	101,505	99,704	83,524	79,056	73,567	17,897	62,692	100,181
GDh.	28,412	44,823	62,686	76,084	90,142	95,454	32,986	79,339	87,674
K.	1,161,470	1,501,490	1,430,509	1,713,788	1,565,098	1,924,587	881,372	2,065,235	2,799,577
Lh.	129,909	176,587	163,165	213,507	250,093	263,619	103,914	248,163	368,174
Male' City	386,396	496,424	449,655	239,603	473,565	329,140	162,038	353,023	486,539
N.	128,368	232,126	198,088	256,233	292,139	339,731	225,726	467,467	535,110
R.	26,766	45,630	55,719	69,637	111,640	206,319	113,413	385,989	530,640
V.	18,354	21,504	27,619	38,437	39,747	47,367	14,480	38,189	95,689
F, HA, HDH, M, TH, L, SH and Addu City	183,192	239,461	255,880	252,513	232,044	213,602	83,722	192,635	268,533
Net TGST liability	3,189,897	4,211,968	4,033,342	4,405,791	4,705,794	5,097,722	2,376,769	5,619,536	7,485,237

Note: Atolls with 1 resort are combined to maintain taxpayer confidentiality.

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Data period: January - December of each year (Monthly and Quarterly GST returns are filed after 28 days from the end of the taxable period)

TGST share of the Atolls

ATOLLS	2014	2015	2016	2017	2018	2019	2020	2021	2022
AA.	9.1%	8.9%	9.0%	8.6%	8.0%	7.1%	5.1%	5.1%	5.7%
ADh.	12.3%	12.0%	11.2%	10.7%	10.5%	9.3%	7.9%	7.2%	7.8%
B.	8.9%	8.9%	9.3%	10.0%	10.8%	9.7%	12.2%	11.8%	10.2%
Dh.	2.2%	2.3%	2.5%	4.0%	4.2%	5.4%	5.9%	6.6%	5.9%
Fuvahmulah City	0.015%	0.007%	0.001%	0.002%	0.007%	0.017%	0.010%	0.015%	0.0%
GA.	2.8%	2.4%	2.5%	1.9%	1.7%	1.4%	0.8%	1.1%	1.3%
GDh.	0.9%	1.1%	1.6%	1.7%	1.9%	1.9%	1.4%	1.4%	1.2%
K.	36.4%	35.6%	35.5%	38.9%	33.3%	37.8%	37.1%	36.8%	37.4%
Lh.	4.1%	4.2%	4.0%	4.8%	5.3%	5.2%	4.4%	4.4%	4.9%
Male' City	12.1%	11.8%	11.1%	5.4%	10.1%	6.5%	6.8%	6.3%	6.5%
N.	4.0%	5.5%	4.9%	5.8%	6.2%	6.7%	9.5%	8.3%	7.1%
R.	0.8%	1.1%	1.4%	1.6%	2.4%	4.0%	4.8%	6.9%	7.1%
V.	0.6%	0.5%	0.7%	0.9%	0.8%	0.9%	0.6%	0.7%	1.3%
F, HA, HDH, M, TH, L, SH and Addu City	5.7%	5.7%	6.3%	5.7%	4.9%	4.2%	3.5%	3.4%	3.6%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

Note: Atolls with 1 resort are combined to maintain taxpayer confidentiality.

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GGST REPORTED AT INDUSTRY LEVEL (Reported liability in MVR)

Figures are in Thousands

INDUSTRY	2014	2015	2016	2017	2018	2019	2020	2021	2022
Agriculture, forestry and fishing	2,383	3,146	6,901	5,371	6,828	9,784	10,348	11,225	12,081
Mining and Quarrying	-	-	-	-	-	-	-	-	-
Manufacturing	36,695	57,669	53,356	74,628	64,823	63,463	40,931	53,006	99,129
Electricity, Gas, steam & Air Conditioning supply	2,850	9,903	7,050	9,902	8,447	7,942	5,998	9,401	14,448
Water supply, sewerage, Waste Management & remediation activities	1,919	3,294	4,683	10,239	13,991	14,428	10,255	18,760	24,451
Construction	148,645	292,820	590,860	726,884	742,720	645,319	450,684	424,648	640,926
Wholesale & retail trade; repair of motor vehicles & motor cycles	1,033,176	1,178,369	1,282,646	1,340,743	1,444,368	1,511,897	1,199,096	1,559,284	1,862,822
Transportation and Storage	133,459	175,294	207,093	203,376	289,483	213,821	59,615	130,974	258,977
Accommodation and food service	77,303	91,397	100,499	105,031	115,331	133,516	67,821	99,102	138,944
Information and Communication	67,481	95,377	99,318	107,541	125,401	144,345	129,742	144,456	153,151
Financial and Insurance activities	3,145	1,079	720	291	250	927	2,268	4,590	6,032
Real estate activities	533	727	2,230	1,835	15,205	6,263	2,214	4,840	7,394
Professional, scientific and technical activities	15,877	17,975	16,594	33,484	34,550	39,259	44,285	46,761	62,028
Administrative and support service activities	22,937	24,830	30,113	58,261	51,113	46,146	31,693	87,971	163,978
Public administration and defense, compulsory Social security	-	-	-	-	89	87	76	188	57
Education	2,129	2,967	2,534	3,046	517	1,606	1,981	1,891	1,341
Human health and social work activities	1,862	3,673	(739)	(6,688)	3,228	2,345	1,533	2,577	3,145
Arts, entertainment and recreation	1,685	4,367	6,163	6,170	7,943	6,473	3,538	6,653	10,648
Other service activities	12,758	8,367	11,252	11,986	105,681	104,123	70,044	90,211	138,354
Activities of household	256	210	131	85	107	72	54	24	(8)
Extraterritorial organanztional bodies	-	-	-	-	-	-	-	-	-
Grand Total	1,565,095	1,971,465	2,421,404	2,692,187	3,030,073	2,951,814	2,132,178	2,696,562	3,597,899

Note: GST net liability reported via GST returns based on business location provided by the taxpayer in a given year, as provided above. This is not the collection of GST MIRA received in a given year.

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Data period: January - December of each year (Monthly and Quarterly GST returns are filed after 28 days from the end of the taxable period)

SHARE OF GGST AT INDUSTRY LEVEL

INDUSTRY	2014	2015	2016	2017	2018	2019	2020	2021	2022
Agriculture, forestry and fishing	0.15%	0.16%	0.28%	0.20%	0.23%	0.33%	0.49%	0.42%	0.34%
Mining and Quarrying	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Manufacturing	2.34%	2.93%	2.20%	2.77%	2.14%	2.15%	1.92%	1.97%	2.76%
Electricity, Gas, steam & Air Conditioning supply	0.18%	0.50%	0.29%	0.37%	0.28%	0.27%	0.28%	0.35%	0.40%
Water supply, sewerage, Waste Management & remediation activities	0.12%	0.17%	0.19%	0.38%	0.46%	0.49%	0.48%	0.70%	0.68%
Construction	9.50%	14.85%	24.40%	27.00%	24.51%	21.86%	21.14%	15.75%	17.81%
Wholesale & retail trade; repair of motor vehicles & motor cycles	66.01%	59.77%	52.97%	49.80%	47.67%	51.22%	56.24%	57.82%	51.78%
Transportation and Storage	8.53%	8.89%	8.55%	7.55%	9.55%	7.24%	2.80%	4.86%	7.20%
Accommodation and food service	4.94%	4.64%	4.15%	3.90%	3.81%	4.52%	3.18%	3.68%	3.86%
Information and Communication	4.31%	4.84%	4.10%	3.99%	4.14%	4.89%	6.08%	5.36%	4.26%
Financial and Insurance activities	0.20%	0.05%	0.03%	0.01%	0.01%	0.03%	0.11%	0.17%	0.17%
Real estate activities	0.03%	0.04%	0.09%	0.07%	0.50%	0.21%	0.10%	0.18%	0.21%
Professional, scientific and technical activities	1.01%	0.91%	0.69%	1.24%	1.14%	1.33%	2.08%	1.73%	1.72%
Administrative and support service activities	1.47%	1.26%	1.24%	2.16%	1.69%	1.56%	1.49%	3.26%	4.56%
Public administration and defense, compulsory Social security	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
Education	0.14%	0.15%	0.10%	0.11%	0.02%	0.05%	0.09%	0.07%	0.04%
Human health and social work activities	0.12%	0.19%	-0.03%	-0.25%	0.11%	0.08%	0.07%	0.10%	0.09%
Arts, entertainment and recreation	0.11%	0.22%	0.25%	0.23%	0.26%	0.22%	0.17%	0.25%	0.30%
Other service activities	0.82%	0.42%	0.46%	0.45%	3.49%	3.53%	3.29%	3.35%	3.85%
Activities of household	0.02%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Extraterritorial oraganzntional bodies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

Note: GST net liability reported via GST returns based on business location provided by the taxpayer in a given year, as provided above. This is not the collection of GST MIRA received in a given year.

Data extracted on 15th February 2023. Figures may change due to amendment by taxpayers and amendment after an audit.

TGST REPORTED AT INDUSTRY LEVEL (Reported liability in MVR)

Figures are in Thousands

INDUSTRY	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tourist Resort	2,698,024	3,557,234	3,387,333	3,711,279	3,998,891	4,289,003	2,024,478	4,862,171	6,494,236
Tourist Hotel	44,944	76,464	78,324	80,217	79,025	88,455	30,704	74,651	92,013
Tourist Guest House	13,130	31,891	47,733	61,895	72,695	87,642	32,544	66,182	95,925
Tourist Vessels	38,311	57,046	55,182	61,443	66,640	63,149	25,175	49,279	67,240
Picnic Island	-	-	-	-	-	-	-	-	-
Yacht Marina	-	-	-	-	-	-	-	-	57,026
Diving school located on an establishment in V1 to V6	45,747	59,437	62,884	66,287	70,894	79,050	34,365	91,008	107,091
Shop located on an establishment in V1 to V6	23,799	23,995	20,812	22,774	17,102	17,735	8,985	25,234	29,065
Spa located on an establishment in V1 to V6	10,279	11,108	20,221	19,024	18,671	20,357	7,850	22,894	26,767
Water Sports facility located on an establishment in V1 to V6	17,108	22,151	22,270	24,651	25,283	28,325	11,494	25,219	27,010
Other facility located in an establishment in V1 to V6 otherthan staff	12,559	18,760	20,210	20,861	20,615	20,459	7,773	19,349	25,279
Tour operator and travel agency service provider	49,164	46,650	34,139	42,706	36,400	40,883	35,112	43,575	52,785
Foreign tourist vessels' agent	1,143	1,791	2,233	2,022	3,078	3,524	5,841	13,185	8,408
Domestic air transport provider	235,689	305,442	282,001	292,632	296,499	359,141	152,447	326,790	402,379
Home Stay	-	-	-	-	-	-	-	-	15
Grand Total	3,189,897	4,211,968	4,033,342	4,405,791	4,705,794	5,097,722	2,376,769	5,619,536	7,485,237

Note: GST net liability reported via GST returns based on business location provided by the taxpayer in a given year, as provided above. This is not the collection of GST MIRA received in a given year.

Data extracted on 15th February 2023. Figures may change due to amendment by taxpayers and amendment after an audit.

Data period: January - December of each year (Monthly and Quarterly GST returns are filed after 28 days from the end of the taxable period)

SHARE OF TGST AT INDUSTRY LEVEL

INDUSTRY	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tourist Resort	84.58%	84.46%	83.98%	84.24%	84.98%	84.14%	85.18%	86.59%	86.76%
Tourist Hotel	1.41%	1.82%	1.94%	1.82%	1.68%	1.74%	1.29%	1.33%	1.23%
Tourist Guest House	0.41%	0.76%	1.18%	1.40%	1.54%	1.72%	1.37%	1.13%	1.28%
Tourist Vessels	1.20%	1.35%	1.37%	1.39%	1.42%	1.24%	1.06%	0.86%	0.90%
Picnic Island	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Yacht Marina	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.76%
Diving school located on an establishment in V1 to V6	1.43%	1.41%	1.56%	1.50%	1.51%	1.55%	1.45%	1.60%	1.43%
Shop located on an establishment in V1 to V6	0.75%	0.57%	0.52%	0.52%	0.36%	0.35%	0.38%	0.45%	0.39%
Spa located on an establishment in V1 to V6	0.32%	0.26%	0.50%	0.43%	0.40%	0.40%	0.33%	0.41%	0.36%
Water Sports facility located on an establishment in V1 to V6	0.54%	0.53%	0.55%	0.56%	0.54%	0.56%	0.48%	0.47%	0.36%
Other facility located in an establishment in V1 to V6 otherthan staff	0.39%	0.45%	0.50%	0.47%	0.44%	0.40%	0.33%	0.33%	0.34%
Tour operator and travel agency service provider	1.54%	1.11%	0.85%	0.97%	0.77%	0.80%	1.48%	0.78%	0.71%
Foreign tourist vessels' agent	0.04%	0.04%	0.06%	0.05%	0.07%	0.07%	0.25%	0.23%	0.11%
Domestic air transport provider	7.39%	7.25%	6.99%	6.64%	6.30%	7.05%	6.41%	5.82%	5.38%
Home Stay	7.39%	7.25%	6.99%	6.64%	6.30%	7.05%	6.41%	5.82%	0.00%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

Note: GST net liability reported via GST returns based on business location provided by the taxpayer in a given year, as provided above. This is not the collection of GST MIRA received in a given year.

Data extracted on 15th February 2023. Figures may change due to amendment by taxpayers and amendment after an audit.

BUSINESS PROFIT TAX (BPT)

Business Profit Tax payable reported for 2018 and 2019 (in MVR)

Business Profit Tax Act has been repealed with the enactment of Income Tax in 2019. From 2020 onwards, taxpayers ought to pay their taxes under Income Tax Act

INDUSTRY	2018 Total	2019 Total
Agriculture, forestry and fishing	2,964,693	2,712,899
Mining and Quarrying	-	-
Manufacturing	39,432,057	44,239,386
Electricity, Gas, steam and Air Conditioning supply	5,065,551	15,293,352
Water supply, sewerage, Waste Management and remediation activities	74,313,010	197,184
Construction	190,784,763	78,856,894
Wholesale and retail trade; repair of motor vehicles and motor cycles	316,225,666	716,057,173
Transportation and Storage	192,559,852	264,397,290
Accommodation and food service	58,225,256	40,920,784
Information and Communication	282,921,816	292,772,799
Financial and Insurance activities	23,434,045	21,501,670
Real estate activities	72,317,405	27,675,947
Professional, scientific and technical activities	17,815,674	134,020,343
Administrative and support service activities	76,401,635	50,736,251
Public administration and defense, compulsory Social security	312,227	21,000
Education	11,358,466	16,524,825
Human health and social work activities	20,401,366	11,517,333
Arts, entertainment and recreation	1,502,746	8,415,373
Other service activities	51,020,040	64,508,569
Activities of household	-	-
Extraterritorial oraganzntional bodies	-	-
Tourism Sector	784,817,842	712,400,692
Grand Total	2,221,874,111	2,502,769,764

Data extracted on 14th June 2022. Figures may change due to amendment by taxpayers and amendment after an audit.

Business Profit Tax – Industry Distribution

INDUSTRY	BPT 2018 SHARE	BPT 2019 SHARE
Agriculture, forestry and fishing	0.13%	0.11%
Mining and Quarrying	0.00%	0.00%
Manufacturing	1.77%	1.77%
Electricity, Gas, steam and Air Conditioning supply	0.23%	0.61%
Water supply, sewerage, Waste Management and remediation activities	3.34%	0.01%
Construction	8.59%	3.15%
Wholesale and retail trade; repair of motor vehicles and motor cycles	14.23%	28.61%
Transportation and Storage	8.67%	10.56%
Accommodation and food service	2.62%	1.64%
Information and Communication	12.73%	11.70%
Financial and Insurance activities	1.05%	0.86%
Real estate activities	3.25%	1.11%
Professional, scientific and technical activities	0.80%	5.35%
Administrative and support service activities	3.44%	2.03%
Public administration and defense, compulsory Social security	0.01%	0.00%
Education	0.51%	0.66%
Human health and social work activities	0.92%	0.46%
Arts, entertainment and recreation	0.07%	0.34%
Other service activities	2.30%	2.58%
Activities of household	0.00%	0.00%
Extraterritorial oraganztional bodies	0.00%	0.00%
Tourism Sector	35.32%	28.46%
	100%	100%

Data extracted on 14th June 2022. Figures may change due to amendment by taxpayers and amendment after an audit.

INCOME TAX

Income Tax – Reported Liability in MVR for Corporate & Personal Income Tax

INDUSTRY	2020 Total	2021 Total
Agriculture, forestry and fishing	7,296,392	6,237,333
Mining and Quarrying	-	-
Manufacturing	25,062,973	38,687,466
Electricity, Gas, steam and Air Conditioning supply	13,466,047	3,627,709
Water supply, sewerage, Waste Management and remediation activities	63,125,079	55,238,827
Construction	131,791,990	129,790,612
Wholesale and retail trade; repair of motor vehicles and motor cycles	289,391,948	408,941,827
Transportation and Storage	39,107,286	212,347,999
Accommodation and food service	7,003,196	5,998,777
Information and Communication	213,955,771	243,681,227
Financial and Insurance activities	29,220,800	32,282,075
Real estate activities	51,033,594	89,380,949
Professional, scientific and technical activities	15,255,681	34,775,395
Administrative and support service activities	110,382,924	316,466,257
Public administration and defense, compulsory Social security	90,946	-
Education	30,906,416	44,843,934
Human health and social work activities	16,215,631	63,350,629
Arts, entertainment and recreation	1,477,641	3,103,929
Other service activities	5,271,144	11,683,548
Activities of household	19,408	-
Extraterritorial oraganztional bodies	-	40,445
Tourism Sector	103,832,277	448,696,774
Grand Total	1,153,907,146	2,149,175,715

Income tax categories include Income Tax from Companies & Non-Individuals and Personal Income Tax

Data extracted on 15th February 2023. Figures may change due to new filings, amendment by taxpayers and amendment after an audit.

Income Tax – Industry Distribution

INDUSTRY	INCOME TAX 2020 SHARE	INCOME TAX 2021 SHARE
Agriculture, forestry and fishing	0.63%	0.29%
Mining and Quarrying	0.00%	0.00%
Manufacturing	2.17%	1.80%
Electricity, Gas, steam and Air Conditioning supply	1.17%	0.17%
Water supply, sewerage, Waste Management and remediation activities	5.47%	2.57%
Construction	11.42%	6.04%
Wholesale and retail trade; repair of motor vehicles and motor cycles	25.08%	19.03%
Transportation and Storage	3.39%	9.88%
Accommodation and food service	0.61%	0.28%
Information and Communication	18.54%	11.34%
Financial and Insurance activities	2.53%	1.50%
Real estate activities	4.42%	4.16%
Professional, scientific and technical activities	1.32%	1.62%
Administrative and support service activities	9.57%	14.73%
Public administration and defense, compulsory Social security	0.01%	0.00%
Education	2.68%	2.09%
Human health and social work activities	1.41%	2.95%
Arts, entertainment and recreation	0.13%	0.14%
Other service activities	0.46%	0.54%
Activities of household	0.00%	0.00%
Extraterritorial oraganzational bodies	0.00%	0.00%
Tourism Sector	9.00%	20.88%
	100%	100%

Income tax categories include Corporate Income Tax and Personal Income Tax

Data extracted on 15th February 2023. Figures may change due to new filings, amendment by taxpayers and amendment after an audit.