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AUTHORITY

How to fill in the Green Tax Return for Foreign Tourist Vessels (MIRA 502) and the Green Tax Information Sheet

This is a step-by-step guide to help you fill in the Green Tax Return for Foreign Tourist Vessels (MIRA 502, version 16.1) and the Green Tax Information Sheet (version 17.1). Most of your questions will be answered here. If you need more help, call 1415 or send an email to 1415@mira.gov.mv

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Read the following instructions before you read the rest of the guide.

1. Your green tax return and Information Sheet must be filed via our online portal “MIRAconnect”. If you are faced with a situation where you are unable to file through the portal, you may request us to allow you to file “offline”. We will allow you to do so if your circumstances are genuine and exceptional.
2. MIRA 502 must be filed by local agents of foreign tourist vessels. If you are an operator of a tourist resort, hotel, guest house or vessel, you must file MIRA 501 (Green Tax Return). Both returns must be accompanied by the Information Sheet.
3. All monetary figures on your return must be in United States Dollars.
4. We will issue a voucher when you file your return. Keep it for future reference. You will be able to download the voucher, your return as well as the Information Sheet from MIRAconnect if you need them later.

How to complete the Green Tax Information Sheet

When you attempt to file your Green Tax Return on MIRAconnect, you will be required to upload the Information Sheet first. For guidance on using MIRAconnect, refer to the MIRAconnect User Guide (MIRA M822), which is available at <http://bit.ly/2ji4S1d>.

The Information Sheet must include information about all guests who stayed on the foreign tourist vessel during its stay in the Maldives. More specifically, it must include information about:

- guests on board the vessel at the time of its arrival in the Maldives, and
- guests who board the vessel after its arrival in the Maldives.

When you try to upload the completed Information Sheet to MIRAconnect by clicking “Check and Continue”, you will be informed of any errors in the Information Sheet. You will not be able to upload it unless you rectify all the errors. You may get an error message, for example, because:

- a guest registration number is repeated or missing
- a mandatory field is left blank
- a character other than “1”, “2” or “3” appears in the “Category” column
- a guest had checked out before he checked in
- number of days is negative

When you upload the completed Information Sheet to MIRAconnect, it will automatically compute the number of days of stay for each guest based on the 12-hour rule. You will be able to view the number of days computed by the system but you will not be able to edit them.

There are 10 pieces of information which you need to tell us about each guest.

- **Guest Registration Number:** This is the number you assign to each guest at the time of check-in. Guests must be listed in ascending order of guest registration number. There must not be any missing numbers or repetitions in this column. You must start the guest registration number for each voyage from 1.
- **Name of the Guest:** Enter the name of the guest as it appears on his passport or other identification document.

- **Category:** There are 3 categories of guests for the purposes of green tax, namely 1, 2 and 3. It is crucial that you write the correct category number for all guests because what you write here affects your green tax liability.
 - Write “1” if the guest is a person subject to green tax.
 - Write “2” if the guest is a Maldivian.
 - Write “3” if the guest is not a Maldivian and not subject to green tax. Resident permit holders will fall into this category.
- **Identification Number:** The identification number depends on the category of the guest.
 - For Maldivians, write their National Identity Card Number. Do not write their Passport Number here. Identity Card Number must start with an “A”, followed by 6 digits.
 - For resident permit holders, write their Visa Number. In cases where a Visa Number is not available, you may write their Passport Number.
 - For everyone else, write their Passport Number.
- **Nationality:** Write the nationality of the guest, as per our circular [220-TP/CIR/2016/02](#) issued on 21 January 2016.
- **Booking Method:** Write the booking method used by each guest. This field is mandatory. Only the following entries are allowed in this field:
 - “Foreign tour operator”
 - “Local tour operator”
 - “Direct booking”
 - “FIT”
 - “Online travel agent” or “OTA”
- **Check-in Date:**
 - The check-in date of guests on board a foreign tourist vessel at the time of its arrival in the Maldives is the customs inward clearance date of the vessel.
 - The check-in date of guests who board the vessel after its arrival in the Maldives is the date on which the guests board the vessel.
- **Check-in Time:**
 - The check-in time of guests on board a foreign tourist vessel at the time of its arrival in the Maldives is the customs inward clearance time of the vessel.
 - The check-in time of guests who board the vessel after its arrival in the Maldives is the time at which the guests board the vessel.

- **Check-out Date:**
 - The check-out date of guests on board a foreign tourist vessel at the time of its departure from the Maldives is the estimated date of departure of the vessel.
 - The check-out date of guests who disembark the vessel before its departure from the Maldives is the date on which the guests disembark the vessel.
- **Check-out Time:**
 - The check-out time of guests on board a foreign tourist vessel at the time of its departure from the Maldives is the estimated time of departure of the vessel.
 - The check-out time of guests who disembark the vessel before its departure from the Maldives is the time at which the guests disembark the vessel.

Below is a sample Information Sheet belongs to a foreign tourist vessel which arrived in the Maldives on 14 March 2017 and departed on 21 March 2017. You are not required to complete the last column, “No. of days”, of the Information Sheet.

Guest Reg. No.	Name of Guest	Category	Identification No.	Nationality	Booking Method	Check-in Date	Check-in Time	Check-out Date	Check-out Time	No. of days
1	Matteo Rossi	1	462983788	Italy	Foreign tour operator	14-Mar-17	11:00	21- Mar-17	10:15	7
2	Luca Moretti	1	334798001	Italy	Foreign tour operator	14-Mar-17	11:00	21- Mar-17	10:15	7
3	Adriana Fossa	1	529774435	Italy	Foreign tour operator	14-Mar-17	11:00	21- Mar-17	10:15	7
4	Philip Kohler	1	762481160	Germany	Foreign tour operator	14-Mar-17	11:00	21- Mar-17	10:15	7
5	Ali Fauzan	2	A157024	Maldives	Direct booking	15-Mar-17	09:00	20- Mar-17	21:30	6
6	Sanath Perera	3	LN245/2016	Sri Lank	Direct booking	16-Mar-17	15:00	20- Mar-17	08:00	4

Taxable Days	28
Non Taxable Days	10
Total Days	38
Green Tax Payable (\$)	168

You can now upload the Information Sheet and move on to the Green Tax Return.

How to fill in the Green Tax Return

When you upload the completed Information Sheet to MIRAconnect, it will automatically compute all items on your return other than Item 4 (Green Tax collected in excess), including the amount of tax payable for the month.

If you are filing the return “offline”, you must fill in the following information in the box at the top of your return before you start populating the figures:

- **Green Tax TIN (Taxpayer Identification Number):** Your TIN is a unique identification number issued to you when you are registered for green tax. In this box, write your TIN as shown on the document we issued to you at the time of registration of the voyage under consideration.
- **Taxpayer Name:** This is the name of the local agent of the foreign tourist vessel. In this box, write the name of the local agent as shown on the document we issued to you at the time of registration of the voyage under consideration. If the TIN and Taxpayer Name do not match, we will not be able to accept your return.
- **Name of the Foreign Tourist Vessel:** In this box, write the name of the foreign tourist vessel as shown on the document we issued to you at the time of registration of the voyage under consideration. If the name of the vessel does not match with the TIN or the Taxpayer Name, we will not be able to accept your return.
- **Taxable Period:** This is the start date and the end date of the period covered by your return. Since foreign tourist vessels are required to file their green tax return on “per voyage” basis, the start date will be the date on which customs inward clearance is granted and the end date will be the estimated date of departure from the Maldives.

Example

Green Tax TIN (Taxpayer Identification Number) 1 2 3 4 5 6 7 G R T 0 0 1 <small>Your TIN as it appears on your Green Tax Registration Certificate</small>	Taxpayer Name White Beach Pvt Ltd <small>Your name as it appears on your Green Tax Registration Certificate</small>
Name of the Tourist Resort, Hotel, Vessel or Guesthouse Atlantic Breeze	Taxable Period From 1 4 0 3 2 0 1 7 To 2 1 0 3 2 0 1 7

You can now proceed to complete the remainder of your return.

Item 1: Persons subject to Green Tax

There are two boxes to be completed here: “Number of Days” and “Green Tax in United States Dollar”.

- **Number of Days** is the total number of days spent on the foreign tourist vessel during the period by everyone who is subject to green tax, i.e. category 1 guests (categories of guests are explained on page 3). Number of days must be computed based on the 12-hour rule.
- **Green Tax in United States Dollar** is the amount of green tax payable by everyone who is subject to green tax, i.e. Number of Days multiplied by \$6.

As per the Information Sheet on page 4, the total number of taxable days is 28. For each taxable day, you must charge \$6 as green tax. Therefore, the amount of green tax payable for the month is \$168. You can now complete item 1 based on this information.

Example		
	Number of Days	Green Tax in United States Dollar (rounded off to the nearest Dollar)
1 Persons subject to Green Tax	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 28	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 168

Item 2: Maldivians

In this box, write the total number of days spent on the foreign tourist vessel during the period by Maldivians, i.e. category 2 guests. Number of days must be computed based on the 12-hour rule.

As per the Information Sheet on page 4, one Maldivian stayed on the vessel for 6 days. However, since Maldivians are not subject to green tax, there will be no green tax payable.

Example		
	Number of Days	Green Tax in United States Dollar (rounded off to the nearest Dollar)
1 Persons subject to Green Tax	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 28	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 168
2 Maldivians	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 6	

Item 3: Persons not subject to Green Tax (other than Maldivians)

In this box, write the total number of days spent on the foreign tourist vessel during the period by everyone who is not subject to green tax other than Maldivians, i.e. category 3 guests. Number of days must be computed based on the 12-hour rule.

As per the Information Sheet on page 4, one such person stayed on the vessel for 4 days. However, since category 3 guests are not subject to green tax, there will be no green tax payable.

Example		Number of Days	Green Tax in United States Dollar <small>(rounded off to the nearest Dollar)</small>
1	Persons subject to Green Tax	<input type="text"/> <input type="text"/> <input type="text"/> 2 8	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 6 8
2	Maldivians	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 6	
3	Persons not subject to Green Tax (other than Maldivians)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4	

Item 4: Green Tax collected in excess

You may have collected Green Tax from a person who is not subject to it, or charged a higher amount than the amount chargeable. Green Tax collected under such circumstances must be paid to MIRA unless the amount is refunded to the guest.

In this box, write the amount of tax collected in excess, after deducting the amount refunded to guests.

Example		Number of Days	Green Tax in United States Dollar <small>(rounded off to the nearest Dollar)</small>
1	Persons subject to Green Tax	<input type="text"/> <input type="text"/> <input type="text"/> 2 8	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 6 8
2	Maldivians	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 6	
3	Persons not subject to Green Tax (other than Maldivians)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4	
4	Green Tax collected in excess		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 6


Item 5: Tax payable

This is the amount of tax that you are required to pay. If you are paying green tax online, you will not be able to pay an amount more or less than your tax payable.

Example		Number of Days	Green Tax in United States Dollar <small>(rounded off to the nearest Dollar)</small>
1	Persons subject to Green Tax	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="2"/> <input type="text" value="8"/>	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="1"/> <input type="text" value="6"/> <input type="text" value="8"/>
2	Maldivians	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="6"/>	
3	Persons not subject to Green Tax (other than Maldivians)	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="4"/>	
4	Green Tax collected in excess		<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="6"/>
5	Tax payable <i>(Sum of Boxes 1 and 4)</i>		<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="1"/> <input type="text" value="7"/> <input type="text" value="4"/>

Declaration

If you are filing your return “offline”, it must be signed by an authorized signatory registered with MIRA. The managing director of a company, managing partner of a partnership or the owner of a sole proprietorship may also sign the return. Companies, partnerships, cooperative societies and other legal entities must stamp their official seal in the relevant box.

Example			
Declaration			
I declare that the information in this Return is true and correct and represents my assessment for Green Tax as required under the Maldives Tourism Act (Law Number 2/99), and that I am authorised to sign this Return.			
Mr	Ahmed	Zalif	7925756
<small>Title</small>	<small>First Name</small>	<small>Other Names</small>	<small>Contact Number</small>
Managing Director		2 1 0 3 2 0 1 7	
<small>Designation</small>		<small>Date</small>	<small>Signature & Seal</small>

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