



Unofficial translation of the

ELEVENTH AMENDMENT TO THE MALDIVES TOURISM ACT

8/2022

In accordance with Article 92 of the Constitution, the “Eleventh Amendment Bill to the Maldives Tourism Act (Law Number 2/99)” passed in the 22nd sitting of the 2nd Session of the People’s Majlis held on Thursday the 30th of June 2022, has become law and has been published in the Government Gazette upon its ratification by the President on Sunday the 3rd of July 2022 (4 Dhul’hijjah 1443).

DISCLAIMER OF LIABILITY

This is the unofficial translation of the original Act in Dhivehi and consists only the content pertaining to the implementation of Green Tax. In the event of any conflict between this translation and the Dhivehi version of this Act, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this Act and this translation be read concurrently.

ELEVENTH AMENDMENT TO THE MALDIVES TOURISM ACT

The Maldives Tourism Act (Law Number 2/99) shall be amended as follows.

46. Amend Section 35(g) of the aforementioned Act as follows:

35. (g) The sum of 6 (six) United States Dollars per day of stay shall be collected to the State as Green Tax from tourists staying at tourist resorts, resort hotels, tourist vessels, and at hotels and guesthouses that are operated on inhabited islands and have more than 50 (fifty) registered rooms, starting from 1st January 2023.

47. Amend Section 35(h) of the aforementioned Act as follows:

35. (h) Notwithstanding subsection (g), starting from 1st January 2023, the sum of 3 (three) United States Dollars per day of stay shall be collected to the State as Green Tax from tourists staying at hotels and guesthouses that are operated on inhabited islands and have 50 (fifty) or fewer registered rooms.

51. Amend Section 53 (a) and (b) of the aforementioned Act as follows:

53. (a) "Tourist resort" means an island that has been developed to accommodate tourists with private boarding and lodging facilities for them;
- (b) "Hotel" means an establishment that has been developed in a designated area of an island to accommodate tourists with private boarding and lodging facilities and a set of other facilities prescribed by the Ministry;

52. Insert the following subsection after Section 53 (b) as subsection (c) and re-arrange the subsequent subsections:

53. (c) “Resort hotel” means an establishment that has been developed in a designated area of an island to accommodate tourists with private boarding and lodging facilities and a set of other facilities and equipment prescribed by the Ministry.

53. Re-number Section 53 (c) of the aforementioned Act as Section 53 (d) and amend the subsection as follows:

53. (d) “Tourist guesthouse” means an establishment that has been developed on land issued for residential purposes, with rooms to provide lodging for tourists.

56. Amend Schedule 2 of the aforementioned Act as follows:

Schedule 2

Lease rent of land issued for tourism in inhabited islands

Atolls	Land areas less than 200,000 (Two-Hundred-Thousand) square meters	Land areas between 200,001 (Two-Hundred Thousand and One) and 400,000 (Four Hundred Thousand) square meters	Land areas of more than 400,001 (Four Hundred-Thousand and one) square meters
Gnaviyani, Seenu	USD 1 (One United States Dollars) per square meter up to USD 125,000 (One Hundred Twenty-Five Thousand United States Dollars)	USD 200,000 (Two Hundred Thousand United States Dollars) per year	USD 400,000 (Four Hundred Thousand United States Dollars) per year

Haa Alif, Haa Dhaal,	USD 2 (Two United States Dollars) per square meter up to USD 250,000 (Two-Hundred and Fifty Thousand United States Dollars)	USD 375,000 (Three Hundred and Seventy-Five Thousand United States Dollars) per year	USD 500,000 (Five Hundred Thousand United States Dollars) per year
Noonu, Raa, Baa, Lhaviyani, Kaaf, Alifu Alifu, Alifu Dhaalu, vaavu, Meemu, Faafu, Dhaalu	USD 4 (Four United States Dollars) per square meter up to USD 500,000 (Five Hundred Thousand United States Dollars)	USD 750,000 (Seven Hundred and Fifty Thousand United States Dollars) per year	USD 1,000,000 (One Million United States Dollars) per year
Shaviyani, Thaa, Laamu, Gaafu Alifu, Gaafu Dhaalu	USD 3 (Three United States Dollars) per square meter up to USD 375,000 (Three Hundred and Seventy-five Thousand United States Dollars)	USD 562,500 (Five Hundred and Sixty-Two Thousand and Five Hundred United States Dollars) per year	USD 750,000 (Seven Hundred and Fifty Thousand United States Dollars) per year
Male' city	USD 95 (Ninety-five United States Dollars) per square meter	USD 95 (Ninety-five United States Dollars) per square meter per year	USD 95 (Ninety-five United States Dollars) per square meter per year

58. This Act shall commence upon its passing, ratification, and publication in the Gazette of the Government of Maldives.

59. Pertaining to the amendments to the aforementioned Act via this Act, the operating licenses of tourist hotels, tourist guesthouses, and yacht marinas that have been registered with the Ministry to provide accommodation to tourists, shall be changed in accordance with this Act before the expiry of 12 (twelve) months from the date of effect of this Act, and, notwithstanding anything to the contrary specified in any Section of this Act, such operating licenses issued prior to the date of effect of this Act shall remain valid until the expiry of the aforementioned period.