



*Unofficial translation of the*

## **SIXTH AMENDMENT TO THE MALDIVES**

### **TOURISM ACT**

**42/2014**

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*In accordance with Article 92 of the Constitution, the “Sixth Amendment Bill to the Maldives Tourism Act (Law Number 2/99)” passed in the 27<sup>th</sup> sitting of the 3<sup>rd</sup> Session of the People’s Majlis held on Monday the 15<sup>th</sup> of December 2014, has become law and has been published in the Government Gazette upon its ratification by the President on Wednesday the 17<sup>th</sup> of December 2014 (25 Safar 1436).*

#### **DISCLAIMER OF LIABILITY**

*This is the unofficial translation of the original Act in Dhivehi. In the event of 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.*

# SIXTH AMENDMENT TO THE MALDIVES TOURISM ACT

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

1. Insert the following subsections after Section 35(f) of the aforementioned Act:

35. (g) The sum of 6 (six) United States Dollars shall be collected by the State as Green Tax from each tourist per day of stay at a tourist resort, tourist hotel or tourist vessel operated in the Maldives, upon commencement of the Sixth Amendment to the Maldives Tourism Act.
- (h) The operator of the establishment where the tourist stays shall be liable for collecting the tax referred to in subsection (g) from the tourist and paying it to the State.

2. Amend Section 36 of the aforementioned Act as follows:

- Arrangement of tax collection** 36. (a) The tax imposed under Section 35 of this Act shall be collected by the Maldives Inland Revenue Authority in accordance with the Tax Administration Act (Law Number 3/2010).
- (b) Maldives Inland Revenue Authority shall determine in the regulation made pursuant to this Act, the procedures for submitting information to the Maldives Inland Revenue Authority for the collection of the tax imposed under Section 35 of this Act under subsection (a), and other relevant procedures.

3. Amend Section 37 of the aforementioned Act as follows:

- Imposition of fine and revocation of license on failure to pay tax** 37. (a) A person liable to pay the tax referred to in Section 35 of this Act shall be fined pursuant to the Tax Administration Act (Law Number 3/2010) if that person does not pay tax in accordance with the Tax Administration Act (Law Number 3/2010) and the regulation made pursuant to this Act.
- (b) If the person fails to pay the tax referred to in Section 35 of this Act and the fine referred to in subsection (a) within the specified period, the Ministry shall have the discretion to revoke the license issued pursuant to this Act to operate such establishment.
- (c) If a license is revoked pursuant to subsection (b), the license shall only be renewed upon payment of outstanding taxes and fines payable to the State pursuant to this Act.

4. This Act shall commence from 1 November 2015.