



Unofficial translation of the

TWELFTH AMENDMENT TO THE MALDIVES TOURISM ACT

14/2022

In accordance with Article 92 of the Constitution, the “Twelfth Amendment Bill to the Maldives Tourism Act (Law Number 2/99)” passed in the 16th sitting of the 3rd Session of the People’s Majlis held on Wednesday the 21st of September 2022, becomes law and has been published in the Government Gazette upon its ratification by the President on Wednesday the 21st of September 2022 (25 Safar 1444).

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.

TWELFTH AMENDMENT TO THE MALDIVES TOURISM ACT

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

1. 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, integrated tourist resorts, resort hotels, hotels, tourist guesthouses, tourist vessels, and other such establishments starting from 1st January 2023.

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

35. (h) Notwithstanding subsection (g), from 1st January 2023 onwards, 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 tourist guesthouses that are operated in inhabited islands and have 50 (fifty) or fewer registered rooms.

3. Insert the following four subsections after Section 35(i) of the aforementioned Act:

35. (j) 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, tourist hotels, and tourist vessels, until the commencement of collection of Green Tax imposed under subsection (g) on 1 January 2023.

- (k) 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 tourist guesthouses, until the commencement of collection of Green Tax imposed under subsection (h) on 1 January 2023.

- (l) The operator of the establishment or vessel where the tourist stays shall be liable for collecting the tax imposed under

subsections (j) and (k) from tourists specified in subsections (j) and (k) and paying it to the State.

- (m) Where a person has been charged Green Tax during the period starting from 3 July 2022 until the date of effect of the twelfth amendment to the Maldives Tourism Act (Law number 2/99), the operator of the tourist establishment or vessel shall be liable to pay such amount to the State, unless such amount is refunded to the person who paid it.

4. Insert the following subsection after Section 36(b) of the aforementioned Act:

- 36. (c) Where the Green Tax specified in Section 35 of this Act, is charged to a person who is not within the charge to Green Tax under this Act, or where the Green Tax charged is more than the amount chargeable, unless such amount is refunded to the person who paid it, the operator of the tourist establishment or vessel where the tourist stayed at shall be liable to pay such amount to the State.

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