



*Unofficial translation of the*

**FIRST AMENDMENT TO THE  
AIRPORT TAXES AND FEES  
REGULATION**

**2021/R-129**

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# **FIRST AMENDMENT TO THE AIRPORT TAXES AND FEES REGULATION**

The Airport Taxes and Fees Regulation (Regulation Number 2017/R-11) shall be amended as follows:

1. Amend the heading of Section 3 of the aforementioned Regulation as follows:

**Registration for   3.  
Airport Service  
Charge,  
Departure Tax  
and Airport  
Development  
Fee**

2. Insert a subsection after Section 3(a) of the aforementioned Regulation as follows:

3. (a-1) Airport operators and airlines operating scheduled flights to the Maldives, which have been issued with relevant permits by the Maldives Civil Aviation Authority as of the commencement of the first amendment to the Airport Taxes and Fees Regulation shall be registered for Departure Tax by MIRA from 1 November 2021, and the registration details shall be communicated to the respective entity by MIRA.

3. Insert a subsection after Section 3(b) of the aforementioned Regulation as follows:

3. (b-1) Airport operators and airlines operating scheduled flights to the Maldives, which are issued with relevant permits by the Maldives Civil Aviation Authority after the commencement of the first amendment to the Airport Taxes and Fees Regulation shall be registered for Departure Tax by MIRA from the later of the

following dates, and, the registration details shall be communicated to the respective entity by MIRA.

- (1) the date of issue of the relevant permit by the Maldives Civil Aviation Authority;
- (2) 1 November 2021.

4. Amend Section 3(c) of the aforementioned Regulation as follows:

3. (c) Airport operators and airlines operating scheduled flights to the Maldives shall be registered for Airport Service Charge, Departure Tax and Airport Development Fee in the name of the entity to which the relevant permit is issued by the Maldives Civil Aviation Authority, and each airport and airline shall be registered separately.

5. Amend Section 3(e) of the aforementioned Regulation as follows:

3. (e) Notwithstanding anything to the contrary in this Section, airport operators other than the operator of Velana International Airport shall not be registered for Airport Development Fee.

6. Insert a subsection after Section 6(b) of the aforementioned Regulation as follows:

6. (c) Notwithstanding subsection (a), airport operators and airlines registered for Airport Service Charge shall be deregistered from Airport Service Charge at the end of 31 December 2021.

7. Amend Section 7 of the aforementioned Regulation as follows:

**Airport Taxes  
and Fees Return**

7. (a) Registered persons shall compute their Airport Service Charge, Departure Tax and Airport Development Fee liability, and file tax returns with MIRA, in accordance with the Act and this Regulation.

- (b) Registered persons shall file a tax return for each calendar month by the 28<sup>th</sup> day of the subsequent month, using MIRA 530 (Airport Taxes and Fees Return) form, and pay the amount declared on the tax return, in accordance with Section 6 of the Act.
- (c) Registered persons shall file an Airport Taxes and Fees Return with MIRA in accordance with subsection (b), even if no passengers who are subject to Airport Service Charge or Departure Tax or Airport Development Fee departed from the Maldives during that month, for as long as the person is not deregistered in accordance with Section 6 of this Regulation.

8. Insert a subsection after Section 10(b) of the aforementioned Regulation as follows:

- 10. (c) Notwithstanding anything to the contrary in this Regulation, Airport Development Fee shall be collected from passengers who purchase their tickets or change their travel dates on or after 1 November 2021 for travel on or after 1 January 2022, at the rates specified in Section 3(a)(2) of the Act.

9. Insert a Section after Section 10 of the aforementioned Regulation as follows:

**Commencement  
of collection of  
Departure Tax**

- 10-1. (a) Registered persons shall collect Departure Tax from passengers departing from the Maldives via an airport in the Maldives on or after 1 January 2022.
- (b) Departure Tax shall be collected from passengers who purchase their tickets or change their travel dates on or after 1 November 2021 for travel on or after 1 January 2022.

**10. Amend Section 11(a) of the aforementioned Regulation as follows:**

**Mandatory  
online filing of  
Airport Taxes  
and Fees Return  
and payment of  
tax**

11. (a) The Airport Taxes and Fees Return required to be filed pursuant to Section 7 of this Regulation and the Information Sheet required to be submitted pursuant to Section 8 of this Regulation shall be submitted to MIRA via MIRAconnect. All amounts payable in relation to Airport Service Charge, Departure Tax and Airport Development Fee shall also be made through MIRAconnect or via direct transfer to the Public Bank Account at the Maldives Monetary Authority.

**11. Repeal Sections 12(c), 12(d), 12(e) and 12(f) of the aforementioned Regulation:**

12. (c) *(Repealed)*
- (d) *(Repealed)*
- (e) *(Repealed)*
- (f) *(Repealed)*

**12. Insert a subsection after Section 12(f) of the aforementioned Regulation as follows:**

12. (g) Where an amended return results in a payment of an amount in excess, such excess amount shall be refunded to the taxpayer by MIRA in the manner prescribed in the Tax Administration Regulation (Regulation number 2013/R-45).

13. Insert three Sections after Section 12 of the aforementioned Regulation as follows:

- Travel classes**      12-1. (a) For the purposes of the Act and this Regulation, a passenger's class of travel shall be determined conforming to the travel class declared in the submission made by the airline to the International Air Transport Association (IATA) for fare approval.
- (b) Notwithstanding subsection (a), the travel class of a passenger travelling on a charter flight shall be determined by the airport operator based on the documentation provided by the charterer to the airport operator to that effect.
- (c) Notwithstanding anything to the contrary in this Regulation, the travel class of a passenger travelling on a private jet shall be "private jet".
- (d) For the purposes of subsection (c), an aircraft departing from Maldives via an airport in the Maldives under the relevant permit issued by the Maldives Civil Aviation Authority for operation of a private jet, shall be deemed to be a private jet, irrespective of the type of aircraft used and the cabins available on that aircraft.
- Travel class upgrades**      12-2. (a) Where a passenger is upgraded to a higher class of travel, whether or not the passenger's ticket is re-issued in respect of such upgrade, Departure Tax and Airport Development fee shall be charged to such passenger at the rates applicable to that higher class.
- (b) Subsection (a) shall not apply where a passenger is upgraded at the time of check-in, and the upgrade is not a result of a consideration made. For the purpose of this subsection, the meaning of "consideration" shall include redeeming of points gained by the passenger in a loyalty scheme.

**Travel class  
downgrades**

- 12-3. (a) Where the travel class of a passenger is downgraded from a higher class in respect of which the passenger has paid Departure Tax and Airport Development Fee at the rates applicable to that higher class, to a lower class, either on the request of the passenger or otherwise, the passenger shall only be liable to Departure Tax and Airport Development Fee at the rates applicable to that lower class.
- (b) Where subsection (a) applies and the amount of tax charged from the passenger is more than the required amount, the registered person shall refund that amount to the passenger to the extent it exceeds the required amount, by the deadline for submission of the respective Airport Taxes and Fees Return to MIRA.
- (c) Where the amount is not refunded as specified in subsection (b), the amount shall be paid to MIRA pursuant to Section 8-1(b) of the Act.

**14. Amend Section 13(a) of the aforementioned Regulation as follows:**

**Persons with  
diplomatic  
immunity**

13. (a) Airport Service Charge, Departure Tax and Airport Development Fee shall not be collected from persons with diplomatic immunity who depart from the Maldives via an airport in the Maldives.

**15. Amend Section 15 of the aforementioned Regulation as follows:**

**Children below  
the age of 2  
years**

15. (a) Airport Service Charge and Departure Tax shall be collected from a child whose ticket originates from a point inside the Maldives, only if the child was 2 years or older on the date of departure from the Maldives.
- (b) Airport Service Charge and Departure Tax shall be collected from a child whose ticket originates from a point outside the Maldives, only if the child was 2 years or older on the date of departure from the point of origin.

**16. Amend Section 16 of the aforementioned Regulation as follows:**

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| <b>Maldivians with dual nationality</b> | 16. The rate of Airport Service Charge, Departure Tax and Airport Development Fee applicable to a Maldivian national with dual nationality shall be based on the passport which is presented by the person at the time of check-in. |
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**17. Amend Section 17 of the aforementioned Regulation as follows:**

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| <b>Force majeure</b> | 17. Airport Service Charge, Departure Tax and Airport Development Fee shall not be collected from passengers on flights which depart from an airport in the Maldives after landing in a force majeure situation (for example, due to a technical issue with the aircraft or due to extreme weather). |
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**18. Amend Section 18 of the aforementioned Regulation as follows:**

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| <b>Refunds in respect of Airport Taxes and Fees charged in violation of the Act</b> | 18. (a) An Airport Taxes and Fees Return filed under Section 7 of this Regulation may be amended where a passenger is refunded pursuant to Sections 8-1(a) of the Act and Section 12-3(b) of this Regulation.<br><br>(b) Subsection (a) shall be subject to Section 12 of this Regulation.<br><br>(c) Where the amendment filed under subsection (a) gives rise to a credit amount, the credit amount shall be refunded to the registered person, in accordance with the Tax Administration Regulation (Regulation number 23/R-45). |
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**19. Amend Section 20 of the aforementioned Regulation as follows:**

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| <b>Record keeping</b> | 20. In addition to the records required to be maintained in accordance with the Airport Taxes and Fees Act (Law Number 29/2016), the Tax Administration Act (Law Number 3/2010) and the Tax Administration Regulation (Regulation Number 2013/R-45), registered persons shall maintain sufficient records to enable MIRA to ascertain that the |
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amount of tax declared is correct, including documentation relating to the upgrading and downgrading of travel classes.

20. Amend Section 21 of the aforementioned Regulation as follows:

- Fines**
21. Where a person required to register for Airport Service Charge, Departure Tax and Airport Development Fee does not register with MIRA, or where a person liable to submit an Airport Taxes and Fees Return does not submit it or submits it late, or does not pay Airport Service Charge, Departure Tax and Airport Development Fee by the specified deadline or pays it late, the person shall be subject to the penalties specified in the Tax Administration Act (Law Number 3/2010) and the Tax Administration Regulation (Regulation Number 2013/R-45).

21. Insert a subsection after Section 24(d) of the aforementioned Regulation as follows:

24. (d-1) "Departure Tax" refers to the tax imposed pursuant to Section 2-1 of the Act.

22. This Regulation shall have effect from the date of its publication in the Government Gazette.