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**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

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## CIRCULAR

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**Reference Number:** 220-TSP/CIR/2014/9  
**Date:** 21 October 2014  
**To:** All tourist establishments  
**Subject:** Abolishment of “Bed Tax”

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Reference is made to our circular number 220-TSP/CIR/2014/2 issued on 6 February 2014.

Pursuant to the Fifth Amendment to the Maldives Tourism Act (Law Number 5/2014), the “bed tax” imposed via section 35 of the Maldives Tourism Act (Law Number 2/99) will be abolished from 1 December 2014.

Therefore, all tourist establishments are requested to take note of the following:

1. For the purpose of computing the bed tax for guests who checked in before 00:00 hrs on 1 December 2014 and checked out on or after 00:00 hrs on 1 December 2014, the checkout time of such guests shall be deemed to be 00:00 hrs on 1 December 2014.
2. You are required to submit the “bed tax sheet” for November 2014 by 8 December 2014 and make payment by 15 December 2014.
3. Even though the bed tax is abolished, you are required to maintain all bed tax related records for a minimum period of 5 (five) years.

Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.

Yazeed Mohamed  
Commissioner General of Taxation