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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/2014/2  
**Date:** 6 February 2014  
**To:** All Tourist Establishments  
**Subject:** **Reinstatement of “Bed Tax”**

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Please be informed that, following the enactment of Law Number 5/2014 (Fifth Amendment to the Maldives Tourism Act) on 6 February 2014, the “bed tax” imposed via section 35 of the Maldives Tourism Act has been reinstated with immediate effect. Therefore, all tourist establishments registered with the Ministry of Tourism 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 6 February 2014 and checked out on or after 00:00 hrs on 6 February 2014, the check in time of such guests shall be deemed to be 00:00 hrs on 6 February 2014.
2. Although you are not required to pay any bed tax for January 2014, you are required to submit the “bed tax sheet” for January 2014 together with the bed tax sheet for February 2014, i.e. on or before 8 March 2014.

The Amendment specifies that the bed tax will now be abolished from 1 December 2014. An unofficial translation of the Amendment is available on our website [www.mira.gov.mv](http://www.mira.gov.mv).

Should you have any queries, please email us at [1415@mira.gov.mv](mailto:1415@mira.gov.mv).

Yours faithfully,

Yazeed Mohamed  
Commissioner General of Taxation