



## CIRCULAR

**Reference Number:** 220-TSD/CIR/2016/06  
**Date:** 22 August 2016  
**To:** Operators of tourist guesthouses  
**Subject:** **Charging Green Tax from 1 October 2016**

Pursuant to the [Eighth Amendment to the Maldives Tourism Act](#), tourist guesthouses are required to collect Green Tax at the rate of US\$ 3 per day per person from tourists staying at the guesthouse from 1 October 2016 onwards.

Hence, you are required to collect Green Tax from tourists from 1 October 2016 onwards and remit the tax to MIRA in accordance with the policies and procedures set out in the Maldives Tourism Act and the [Green Tax Regulation](#). You must commence collection of green tax from tourists who are already checked in to the guesthouse from 00:00 of 1 October 2016 and collect the tax from tourists who check in to the guesthouse after 1 October 2016.

Green Tax awareness sessions are now being conducted by MIRA. You may register for a session through our website (<http://www.mira.gov.mv/Training.aspx>).

For more information, please refer to the [Green Tax Guide](#), which is available on our website.

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

Yazeed Mohamed  
Commissioner General of Taxation