



Unofficial Translation of the

**FIRST AMENDMENT TO THE  
TOURISM LAND RENT REGULATION  
(2011/R-17)**

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This Regulation was made pursuant to the authority granted to the Ministry of Tourism, Arts and Culture by the Maldives Tourism Act (Act Number 2/99), and has been published in the Government Gazette on Thursday the 21<sup>st</sup> of April 2011 (17 *Jumadhal Ula* 1432).

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

## FIRST AMENDMENT TO THE TOURISM LAND RENT REGULATION

Tourism Land Rent Regulation (2010/R-20) shall be amended as follows:

1. Amend Section 4(j) of the Regulation as follows:

Rent payable before 01 January 2011 from lands and islands leased to build tourist resorts, tourist hotels and tourist guesthouses if deferred for the lessee of the land or island, such amount shall be paid in accordance with an agreement made for such a deferral.

2. Insert a new subsection as follows after Section 4(j) and rearrange the numbers:

The balance of any advance payment made to the Government for lands and islands leased to build tourist resorts, tourist hotels and tourist guesthouses which has not been offset against the rent payable before 31 December 2010 shall be apportioned equally between quarters within 25 (Twenty Five) years from 01 January 2011 or the lease period of the land or island remaining from 01 January 2011, whichever is shorter, and the apportioned amount shall be deducted from the rent payable for each quarter.

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

Rent calculated in pursuance to Section 5(f) shall be paid to the Government within 15 (Fifteen) days from the date of request. If it is not paid within that period Section 5(h) shall apply.

4. Amend Section 5(i) of the Regulation as follows:

The Tourism Ministry in addition to the actions specified in the land or island lease agreement, shall have the discretion to temporarily withhold the operating license issued to a tourist resort, tourist hotel or tourist guesthouse, if rent or fines owed for not paying the rent on or before the due date is not paid within 90 (Ninety) days from the date such rent falls due for a quarter.

5. Insert a new subsection as follows after Section 5(i) and rearrange the numbers:

The Tourism Ministry in addition to the actions specified in the land or island lease agreement, shall have the discretion to temporarily withhold the operating license issued to a tourist resort, tourist hotel or tourist guesthouse, if rent or fines owed for not paying the rent on or before the due date as of the commencement date of this Regulation, is not paid within 90 (Ninety) days from the date of commencement of this Regulation or within a period agreed in accordance with a policy determined by the said Ministry.

6. Insert a new subsection as follows after Section 5(j) and rearrange the numbers:

Upon notification by the Maldives Inland Revenue Authority of its actions and efforts as required up to the temporary withholding of operating license specified in Section 5(i) and 5(j), the operating license shall be withheld by the Tourism Ministry.

7. Insert a new subsection as follows after Section 5(k) and rearrange the numbers:

Operating license withheld in accordance with Section 5(i) and 5(j) shall be reissued on full payment of rent and fines due.

8. Amend Section 6 of the Regulation as follows:

Determining the rent payable under this Regulation by tourist resorts, tourist hotels and tourist guesthouses, receiving of rent, implementation of this Regulation with the changes to rent, enforcement of rent and fines payable to the Government, and enforcement of rent and fines outstanding as of 01 January 2011 from the said establishments shall be the responsibility of Maldives Inland Revenue Authority pursuant to Section 3(b) of the Tax Administration Act (3/2010).

9. These amendments to the Tourism Land Rent Regulation shall come into force from the date of publication of this Regulation in the Government Gazette.

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**DISCLAIMER OF LIABILITY** - The Maldives Inland Revenue Authority shall not accept any liability or responsibility arising out of any reliance whatsoever on the translation contained herein. In the event of conflict between the translations contained herein and the *Dhivehi* text of the First Amendment to the Tourism Land Rent Regulation, the latter shall prevail for all given purposes. Therefore, it is advised that both the *Dhivehi* text and its English translations be read concurrently.