



MALDIVES
INLAND REVENUE
AUTHORITY

How to fill in the Airport Taxes and Fees Return (MIRA 530) and Information Sheet

Version: 24.1

Read the following instructions before you read the rest of the guide.

1. Your Airport Taxes and Fees Return and Information Sheet must be filed via our online portal “MIRAconnect”. If you are faced with a situation where you are unable to file through the portal, you may request us to allow you to file “offline”. We will allow you to do so if your circumstances are genuine and exceptional.
2. MIRA 530 must be filed by airport operators and airlines operating scheduled flights to the Maldives, on a monthly basis. The deadline for filing the return is the 28th day of the following month. The return must be accompanied by the Information Sheet.
3. All monetary figures on your Return must be in United States Dollars.
4. We will issue a voucher when you file your return. Keep it for future reference. You will be able to download the voucher, your return as well as the Information Sheet from MIRAconnect if you need them later.
5. It is an offence to declare false information or to fail to include required information in tax returns. The tax Administration Act imposes severe penalties for such offences.

How to complete the Airport Taxes and Fees Information Sheet

Submit this Information Sheet together with your Airport Taxes and Fees Return for periods beginning on or after 1 December 2024.

When you attempt to file your Airport Taxes and Fees Return on MIRAconnect, you will be required to upload the Information Sheet first. For guidance on using MIRAconnect, refer to the MIRAconnect User Guide (MIRA M822), which is available at <https://shorturl.at/ms5jx>.

If you are an airport operator, your Information Sheet must include information about all flights that departed from the Maldives from that airport during the month, *except* those flights which belong to airlines operating scheduled flights to the Maldives.

If you are an airline, the Information Sheet must include information about your flights that departed from any international airport in the Maldives during the month.

When you try to upload the completed Information Sheet to MIRAconnect by clicking “Check and Continue”, you will be informed of any errors in the Information Sheet. You will not be able to upload it unless you rectify all the errors. You may get an error message, for example, because:

- a mandatory field is left blank, or
- flight departure date falls outside the month for which the return is being filed, or
- number of passengers is negative.

There are two sheets in this Information Sheet.

SHEET ONE

Enter in sheet one the information of passengers who purchased tickets or changed travel dates before 1 December 2024, for travel on or after 1 December 2024.

Each row may not always represent the total number passengers who travelled on a flight. Depending on different classes of travel and class upgrades there might be cases where you are required to fill multiple rows per each flight.

There are 15 pieces of information which you need to tell us about each flight that departed from the Maldives during the month. The first six columns are explained below.

- **Departure Date:** Write the departure date of the flight. This field cannot be left blank, and it must fall within the month for which the return is being filed.
- **Flight Number:** Write the designated flight number. This field cannot be left blank.

- **Airline:** Write the name of the airline. This field cannot be left blank if the return is being filed by an airport operator; however, it may be left blank if the return is being filed by an airline.
- **Departing Airport:** Write the name of the airport from which the flight departed. This field cannot be left blank if the return is being filed by an airline; however, it may be left blank if the return is being filed by an airport operator. It is vital that you get this field right, since it affects your DPT and ADF liability. Only the following entries are allowed in this field:
 - “Velana International Airport” or “MLE”
 - “Hanimaadhoo International Airport” or “HAQ”
 - “Gan International Airport” or “GAN”
 - “Maafaru International Airport” or “NMF”
 - “Dhaalu Airport” or “DDD”
 - “Villa International Airport” or “VAM”
- **Class of Travel:** Select class of travel from dropdown list. You can select Economy class, Business class, First Class or Private Jet. Passenger’s class of travel should 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. The travel class of a passenger travelling on a charter flight should be determined by the airport operator based on the documentation provided by the charterer to the airport operator to that effect.
- **If the class of travel was upgraded for no consideration at the time of check-in, previous class:** Select previous class of travel, if class of travel was upgraded for no consideration at the time of check-in. If the class of travel was upgraded for a consideration, that would be the original class of travel which you must select in column E. If class of travel was upgraded for a consideration or class of travel is not upgraded, leave this box blank.

The next nine columns indicate the number of passengers on the flight who fall within the relevant category. *The columns are mutually exclusive, i.e. any given passenger must be counted only in one of the nine columns.* You are allowed to write only positive numbers in these columns, which are explained below.

- **Chargeable Foreigners:** Write number of non-Maldivian passengers *subject to DPT*. MIRAconnect will not compute ADF for these passengers unless the departing airport is Velana International Airport.
- **Chargeable Maldivians:** Write number of Maldivian passengers *subject to DPT*. MIRAconnect will not compute ADF for these passengers unless the departing airport is Velana International Airport.

- **Foreign Infants:** Write the number of non-Maldivian infants. MIRAconnect will not compute ADF for infants unless the departing airport is Velana International Airport. Infants are children under two years of age. An infant would be exempt from DPT if:
 - the infant’s ticket originates from a point *inside* the Maldives, and the infant was less than 2 years old on the date of departure from the Maldives, or
 - the infant’s ticket originates from a point *outside* the Maldives, and the infant was less than 2 years old on the date of departure from the point of origin.
- **Maldivian Infants:** Write the number of Maldivian infants. MIRAconnect will not compute ADF for infants unless the departing airport is Velana International Airport.
- **Foreign Transit Passengers:** Write the number of non-Maldivian transit passengers. Transit passengers are those who stay in the Maldives for less than 24 hours for a purpose such as changing flights. *This figure must not include transit passengers on “direct transit” flights, i.e. those flights which transit at an airport in the Maldives and depart with the same flight number.* MIRAconnect will not compute ADF for transit passengers unless the departing airport is Velana International Airport.
- **Maldivian Transit Passengers:** Write the number of Maldivian transit passengers. *This figure must also not include transit passengers on direct transit flights.* MIRAconnect will not compute ADF for transit passengers unless the departing airport is Velana International Airport.
- **Passengers with Diplomatic Immunity:** Write the number of total passengers with diplomatic immunity (both Maldivians and non-Maldivians). Passengers with diplomatic immunity are foreign nationals resident in the Maldives as members of a foreign diplomatic mission, who are entitled to the privileges and immunities specified in the Vienna Convention on Diplomatic Relations (1961), and all passengers on flights which are granted “diplomatic clearance” by the Ministry of Foreign Affairs.
- **Other Passengers not Subject to DPT:** Write the number of passengers (both Maldivians and non-Maldivians) who are not subject to DPT, such as deadhead crew who are not on the passenger manifest and force majeure passengers.
- **Other Passengers not Subject to ADF:** Write the number of passengers (both Maldivians and non-Maldivians) who are not subject to ADF, such as passengers on direct transit flights. *Do not include here any passenger who has been included in the “Other Passengers not Subject to DPT” column.*

Below is a sample Information Sheet belonging to an airline for the month of December 2024.

Departure Date	Flight Number	Airline	Departing Airport	Class of Travel	If the class of travel was upgraded for no consideration at the time of check-in, previous class	Chargeable Foreigners	Chargeable Maldivians	Foreign Infants	Maldivian Infants	Foreign Transit Passengers	Maldivian Transit Passengers	Passengers with Diplomatic Immunity	Other Passengers not Subject to DPT	Other Passengers not Subject to ADF
07-Dec-24	Q2 550	Dhondheeni Air	Velana International Airport	Economy class		7	31	1	4	0	0	2	6	0
13-Dec-24	Q2 700	Dhondheeni Air	Velana International Airport	Economy class		13	44	3	6	0	3	0	7	6
25-Dec-24	Q2 221	Dhondheeni Air	Velana International Airport	Economy class		14	35	0	2	2	0	0	6	6

Now open the SHEET TWO in the second tab of your Information Sheet.

SHEET TWO

Enter in this sheet the information of passengers who purchased tickets or changed travel dates on or after 1 December 2024, for travel on or after 1 December 2024.

Each row may not always represent the total number passengers travelled on a flight. Depending on different classes of travel and class upgrades there might be cases where you are required to fill multiple rows per each flight.

There are 15 pieces of information which you need to tell us about each flight that departed from the Maldives during the month. The first six columns are explained below.

- **Departure Date:** Write the departure date of the flight. This field cannot be left blank, and it must fall within the month for which the return is being filed.
- **Flight Number:** Write the designated flight number. This field cannot be left blank.
- **Airline:** Write the name of the airline. This field cannot be left blank if the return is being filed by an airport operator; however, it may be left blank if the return is being filed by an airline.
- **Departing Airport:** Write the name of the airport from which the flight departed. This field cannot be left blank if the return is being filed by an airline; however, it may be left blank if the return is being filed by an airport operator. It is vital that you get this field right, since it affects your DPT and ADF liability. Only the following entries are allowed in this field:
 - “Velana International Airport” or “MLE”
 - “Hanimaadhoo International Airport” or “HAQ”
 - “Gan International Airport” or “GAN”
 - “Maafaru International Airport” or “NMF”
 - “Dhaalu Airport” or “DDD”
 - “Villa International Airport” or “VAM”
- **Class of Travel:** Select class of travel from dropdown list. You can select, Economy class, Business class, First Class or Private Jet. Passenger’s class of travel should 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. The travel class of a passenger travelling on a charter flight should be determined by the airport operator based on the documentation provided by the charterer to the airport operator to that effect.
- **If the class of travel was upgraded for no consideration at the time of check-in, previous class:** Select previous class of travel, if class of travel was upgraded for no consideration at the time of check-in. If the class of travel was upgraded for a

consideration, that would be the original class of travel which you must select in column E. If class of travel was upgraded for a consideration or class of travel is not upgraded, leave this box blank.

The next nine columns indicate the number of passengers on the flight who fall within the relevant category with respect to the class of travel. *The columns are mutually exclusive, i.e. any given passenger must be counted only in one of the nine columns.* You are allowed to write only positive numbers in these columns, which are explained below. For each travel class, you need to fill in a different row.

- **Chargeable Foreigners:** Write number of non-Maldivian passengers *subject to DPT.* MIRAconnect will not compute ADF for these passengers unless the departing airport is Velana International Airport.
- **Chargeable Maldivians:** Write number of Maldivian passengers *subject to DPT.* MIRAconnect will not compute ADF for these passengers unless the departing airport is Velana International Airport.
- **Foreign Infants:** Write the number of non-Maldivian infants. MIRAconnect will not compute ADF for infants unless the departing airport is Velana International Airport. Infants are children under two years of age. An infant would be exempt from DPT if:
 - the infant's ticket originates from a point *inside* the Maldives, and the infant was less than 2 years old on the date of departure from the Maldives, or
 - the infant's ticket originates from a point *outside* the Maldives, and the infant was less than 2 years old on the date of departure from the point of origin.
- **Maldivian Infants:** Write the number of Maldivian infants. MIRAconnect will not compute ADF for infants unless the departing airport is Velana International Airport.
- **Foreign Transit Passengers:** Write the number of non-Maldivian transit passengers. Transit passengers are those who stay in the Maldives for less than 24 hours for a purpose such as changing flights. *This figure must not include transit passengers on "direct transit" flights, i.e. those flights which transit at an airport in the Maldives and depart with the same flight number.* MIRAconnect will not compute ADF for transit passengers unless the departing airport is Velana International Airport.
- **Maldivian Transit Passengers:** Write the number of Maldivian transit passengers. *This figure must also not include transit passengers on direct transit flights.* MIRAconnect will not compute ADF for transit passengers unless the departing airport is Velana International Airport.
- **Passengers with Diplomatic Immunity:** Write the number of total passengers with diplomatic immunity (both Maldivians and non-Maldivians). Passengers with diplomatic immunity are foreign nationals resident in the Maldives as members of a foreign diplomatic mission, who are entitled to the privileges and immunities specified in the Vienna Convention on Diplomatic Relations (1961), and all passengers on flights which are granted "diplomatic clearance" by the Ministry of Foreign Affairs.

- **Other Passengers not Subject to DPT:** Write the number of passengers (both Maldivians and non-Maldivians) who are not subject to DPT, such as deadhead crew who are not on the passenger manifest and force majeure passengers. Write this number in the row you assigned for “Economy class”.
- **Other Passengers not Subject to ADF:** Write the number of passengers (both Maldivians and non-Maldivians) who are not subject to ADF, such as passengers on direct transit flights. *Do not include here any passenger who has been included in the “Other Passengers not Subject to DPT” column.* Write this number in the row you assigned for “Economy class”.

Below is a sample Information Sheet belonging to an airline for the month of December 2024.

Departure Date	Flight Number	Airline	Departing Airport	Class of Travel	If the class of travel was upgraded for no consideration at the time of check-in, previous class	Chargeable Foreigners	Chargeable Maldivians	Foreign Infants	Maldivian Infants	Foreign Transit Passengers	Maldivian Transit Passengers	Passengers with Diplomatic Immunity	Other Passengers not Subject to DPT	Other Passengers not Subject to ADF
10-Dec-24	Q2 850	Dhondheeni Air	Velana International Airport	Economy class		5	30	1	2	0	1	0	1	7
21-Dec-24	Q2 856	Dhondheeni Air	Velana International Airport	Economy class		8	15	2	1	1	0	0	0	0
29-Dec-24	Q2 850	Dhondheeni Air	Velana International Airport	Business class		5	10	3	1	0	1	0	0	0

You can now upload the Information Sheet and move on to the Airport Taxes and Fees Return.

How to fill in the Airport Taxes and Fees Return

When you upload the completed Information Sheet to MIRAconnect, it will automatically compute all items on your return, including the amount of ADF and DPT payable for the month. Below instructions will be based on version 24.1 of the Information Sheet.

If you are filing the return “offline”, you must fill in the following information in the box at the top of your return before you start populating the figures:

- **TIN (Taxpayer Identification Number):** Your TIN is a unique identification number issued to you when you are registered for ADF and DPT. In this box, write your TIN as shown on the Notice of Registration provided to you by MIRA.
- **Taxpayer Name:** This is the name of the permit holder of the airport operator or airline operating scheduled flights to the Maldives. In this box, write the name of the operator as shown on the Notice of Registration provided to you by MIRA. If the TIN and Taxpayer Name do not match, we will not be able to accept your return.
- **Taxable Period:** This is the start date and the end date of the period covered by your return. Since the Airport Tax and Fees Return is required to be filed on a monthly basis, the start date will be the first day of the month and the end date will be the last day of the month. The first taxable period of a newly registered entity will start on the date on which the permit is issued to that entity.

Item 1: Chargeable Foreigners

There are two boxes to be completed here: “Departure Tax in United States Dollar” and “Airport Development Fee in United States Dollar”.

- **Departure Tax in United States Dollar** is the amount of DPT payable by all foreign passengers subject to DPT. This amount should be calculated based on column G of sheet two.

Airport Development Fee in United States Dollar is the amount of ADF payable by all foreign passengers subject to ADF. This amount should be calculated based on column G of sheet two.

Item 2: Chargeable Maldivians

There are two boxes to be completed here: “Departure Tax in United States Dollar” and “Airport Development Fee in United States Dollar”.

- **Departure Tax in United States Dollar** is the amount of DPT payable by all Maldivian passengers subject to DPT. This amount should be calculated based on column H of sheet two.

Airport Development Fee in United States Dollar is the amount of ADF payable by all Maldivian passengers subject to ADF. This amount should be calculated based on column H of sheet two.

Item 3: Foreign Infants

There is one box to be completed here “Airport Development Fee in United States Dollar”.

- **Airport Development Fee in United States Dollar** is the amount of ADF payable by all foreign infants. This amount should be calculated based on column I of sheet two.

Item 4: Maldivian Infants

There is one box to be completed here: “Airport Development Fee in United States Dollar”.

- **Airport Development Fee in United States Dollar** is the amount of ADF payable by all Maldivian infants. This amount should be calculated based on column J of sheet two.

Item 5: Foreign Transit Passengers

There is one box to be completed here: “Airport Development Fee in United States Dollar”.

- **Airport Development Fee in United States Dollar** is the amount of ADF payable by all foreign transit passengers. This amount should be calculated based on column K of sheet two.

Item 6: Maldivian Transit Passengers

There is one box to be completed here: “Airport Development Fee in United States Dollar”.

- **Airport Development Fee in United States Dollar** is the amount of ADF payable by all Maldivian transit passengers. This amount should be calculated based on column L of sheet two.

Item 7: Total

In this box, write the total of all three columns: “Airport Service Charge in United States Dollar”, “Departure Tax in United States Dollar” and “Airport Development Fee in United States Dollar”

Item 8: Amounts collected in excess and not refunded to passengers

You may have collected DPT or ADF from a person who is not subject to it or charged a higher amount than the amount chargeable. DPT or ADF collected under such circumstances must be paid to MIRA unless the amount is refunded to the passengers.

In this box, write the amount of DPT or ADF collected in excess from passengers who departed during the month and are not refunded to the passenger as of the date you file the return for the same month.

Example: In December 2024, you collected USD 38 as excess from Ms. Latheefa for a flight departing on 20 December 2024. You must report this amount of excess here in Item 8 and pay the amount to MIRA, if you were not able to refund the excess to Ms. Latheefa by the time you file the ATF return for December 2024.

Item 9: Amounts refunded to passengers

In this box, enter the amount of DPT or ADF refunded to passengers during the month. This should be the excess amount previously reported (Item 8) and paid to MIRA on an earlier return.

Example: Take the above example of Ms. Latheefa. Assuming you have reported the excess and paid it to MIRA at the time of filing return for December 2024. If you have refunded the excess amount to Ms. Latheefa during February 2025, you can claim back the excess of US 38 paid to MIRA by writing the amount in Item 9 at the time you file the ATF return for February 2025.

Such refunds claimed from MIRA would be refunded only when you have no outstanding amount of tax payable to MIRA. You are required to maintain relevant records to substantiate your claim for refund such as payment vouchers and information of the passengers.

Item 10: Grand Total

This is the amount of DPT and ADF that you are required to pay. Calculate the grand total by adding the two totals in Item 7 and Item 8 and deducting Item 9.

Item 11: Total Payable

This is the total amount of DPT and ADF that you are required to pay to MIRA.

Calculate your total payable by adding the grand totals in Item 10.

Item 12: Total number of passengers

This is the total number of passengers for the filing period.

Declaration

If you are filing your return “offline”, it must be signed by an authorized signatory registered with MIRA. The managing director of a company, managing partner of a partnership or the owner of a sole proprietorship may also sign the return.

Example

Here is Dhondheeni Air’s Information Sheet for December 2024.

Departure Date	Flight Number	Airline	Departing Airport	Class of Travel	If the class of travel was upgraded for no consideration at the time of check-in, previous class	Chargeable Foreigners	Chargeable Maldivians	Foreign Infants	Maldivian Infants	Foreign Transit Passengers	Maldivian Transit Passengers	Passengers with Diplomatic Immunity	Other Passengers not Subject to DPT	Other Passengers not Subject to ADF
07-Dec-24	Q2 550	Dhondheeni Air	Velana International Airport	Economy class		7	31	1	4	0	0	2	6	0
13-Dec-24	Q2 700	Dhondheeni Air	Velana International Airport	Economy class		13	44	3	6	0	3	0	7	0
25-Dec-24	Q2 221	Dhondheeni Air	Velana International Airport	Economy class		14	35	0	2	2	0	0	6	6

Based on the above information, below example shows how the ATF return is filled.

	Departure Tax in United States Dollar	Airport Development Fee in United States Dollar
1 Chargeable foreigners	1 7 0 0	1 7 0 0
2 Chargeable Maldivians	1 3 2 0	1 3 2 0
3 Foreign infants		2 0 0
4 Maldivian infants		1 4 4
5 Foreign transit passengers		1 0 0
6 Maldivian transit passengers		3 6
7 Total	3 0 2 0	3 5 0 0
8 Amounts collected in excess and not refunded to passengers	6 0	5 0
9 Amounts refunded to passengers <i>(The amount declared in this Box must be an amount that has previously been declared in Box 8 and paid to MIRA)</i>	2 4 0	2 4 0
10 Grand total <i>(Sum of Boxes 7 and 8 minus Box 9)</i>	2 8 4 0	3 3 1 0
11 Total payable <i>(Sum of grand totals in Box 10)</i>		6 1 5 0
12 Total number of passengers		1 9 2



MALDIVES
INLAND REVENUE
AUTHORITY

FOR QUERIES:



1415



1415@mira.gov.mv

FOR LATEST NEWS & UPDATES:



Maldives Inland Revenue Authority



MIRAmaldives



miramaldives



MIRA maldives



www.mira.gov.mv