



MALDIVES
INLAND REVENUE
AUTHORITY

How to fill in the Green Tax Return (MIRA 501) and the Green Tax Information Sheet

This is a step-by-step guide to help you fill in the Green Tax Return (MIRA 501, version 16.2) and the Green Tax Information Sheet (version 17.1). Most of your questions will be answered here. If you need more help, call 1415 or send an email to 1415@mira.gov.mv

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

1. Your green tax 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 501 must be filed by operators of tourist resorts, hotels, vessels and guesthouses. If you are a local agent of a foreign tourist vessel, you must file MIRA 502 (Green Tax Return: Foreign Tourist Vessels). Both returns 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.

How to complete the Green Tax Information Sheet

When you attempt to file your Green Tax 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 <http://bit.ly/2ji4S1d>.

The Information Sheet must include information about all guests who stayed at the establishment during the month. More specifically, it must include information about:

- guests who checked in during the month, until 23:59 hrs of the final day of the month, and
- guests who stayed over from the previous 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 guest registration number is repeated or missing
- a mandatory field is left blank
- a character other than “1”, “2” or “3” appears in the “Category” column
- a guest had checked out before he checked in
- number of days is negative

When you upload the completed Information Sheet to MIRAconnect, it will automatically compute the number of days of stay for each guest based on the 12-hour rule. You will be able to view the number of days computed by the system but you will not be able to edit them.

There are 10 pieces of information which you need to tell us about each guest.

- **Guest Registration Number:** This is the number you assign to each guest at the time of check-in. Guests must be listed in ascending order of Guest registration number. When you complete the Information Sheet, start off with the stay over guests from the previous month. Guest registration number must be reset to 1 at the beginning of each calendar year. For 2015, you must continue the number sequence being used. There must not be any missing numbers or repetitions in this column.
- **Name of the Guest:** Enter the name of the guest as it appears on his passport or other identification document.

- **Category:** There are 3 categories of guests for the purposes of green tax, namely 1, 2 and 3. It is crucial that you write the correct category number for all guests because what you write here affects your green tax liability.
 - Write “1” if the guest is a person subject to green tax.
 - Write “2” if the guest is a Maldivian.
 - Write “3” if the guest is not a Maldivian and not subject to green tax. Resident permit holders will fall into this category.
- **Identification Number:** The identification number depends on the category of the guest.
 - For Maldivians, write their National Identity Card Number. Do not write their Passport Number here. Identity Card Number must start with an “A”, followed by 6 digits.
 - For resident permit holders, write their Visa Number. In cases where a Visa Number is not available, you may write their Passport Number.
 - For everyone else, write their Passport Number.
- **Nationality:** Write the nationality of the guest, as per our circular [220-TP/CIR/2016/02](#) issued on 21 January 2016.
- **Booking Method:** Write the booking method used by each guest. This field is mandatory. Only the following entries are allowed in this field:
 - “Foreign tour operator”
 - “Local tour operator”
 - “Direct booking”
 - “FIT”
 - “Online travel agent” or “OTA”
- **Check-in Date:** Write the date the guest is officially recorded as a guest staying at the establishment.
- **Check-in Time:** Write the time the guest is officially recorded as a guest staying at the establishment. Check-in time for those already checked in at 00:00 hrs on 1 November 2015 is 00:00 hrs of 1 November 2015.
- **Check-out Date:** Write the date the guest is officially recorded as having checked out of the establishment. For guests staying over to the following month, you may leave this field blank (but you may complete it if you wish).
- **Check-out Time:** Write the time the guest is officially recorded as having checked out of the establishment. For guests staying over to the following month, you may leave this field blank (but you may complete it if you wish).

Below is a sample Information Sheet belonging to a tourist vessel for the month of March 2017. You are not required to complete the last column, “No. of days”, of the Information Sheet.

Guest Reg. No.	Name of Guest	Category	Identification No.	Nationality	Booking Method	Check-in Date	Check-in Time	Check-out Date	Check-out Time	No. of days
701	Sophie Holmes	1	462983788	Finland	Foreign tour operator	28-Feb-17	20:45	05-Mar-17	15:15	5
702	Angela Green	1	334798001	Germany	Foreign tour operator	02-Mar-17	11:00	08-Mar-17	23:00	7
703	Ahmed Shiyam	2	A157024	Maldives	Local tour operator	05-Mar-17	07:00	10-Mar-17	12:00	5
704	Lukas Ashley	1	LN222128	Germany	Direct booking	12-Mar-17	16:30	16-Mar-17	22:30	4
705	Arjun Rampal	3	5762/2015	Sri Lanka	FIT	12-Mar-17	09:00	21-Mar-17	21:30	10
706	Mark Anthony	1	106754882	USA	OTA	25-Mar-17	15:00	01-Apr-17	08:00	6

Taxable Days	22
Non Taxable Days	15
Total Days	37
Green Tax Payable (\$)	132

You can now upload the Information Sheet and move on to the Green Tax Return.

How to fill in the Green Tax Return

When you upload the completed Information Sheet to MIRAconnect, it will automatically compute all items on your return other than Item 4 (Green Tax collected in excess), including the amount of tax payable for the month.

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:

- **Green Tax TIN (Taxpayer Identification Number):** Your TIN is a unique identification number issued to you when you are registered for green tax. In this box, write your TIN as shown on your Green Tax Registration Certificate.
- **Taxpayer Name:** This is the name of the operator of the tourist establishment. In this box, write the name of the operator as shown on your Green Tax Registration Certificate. If the TIN and Taxpayer Name do not match, we will not be able to accept your return.
- **Name of the Tourist Resort, Hotel, Vessel or Guesthouse:** In this box, write the name of the tourist resort, hotel, vessel or guesthouse as shown on your Green Tax Registration Certificate. If the name of the establishment does not match with the TIN or the Taxpayer Name, 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 green tax 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 tourist establishment will start on the date on which the operating license is issued to that establishment.

Example

Green Tax TIN (Taxpayer Identification Number) 1 2 3 4 5 6 7 G R T 0 0 1 <small>Your TIN as it appears on your Green Tax Registration Certificate</small>	Taxpayer Name White Beach Pvt Ltd <small>Your name as it appears on your Green Tax Registration Certificate</small>
Name of the Tourist Resort, Hotel, Vessel or Guesthouse Dhondheeni Cruise	Taxable Period From 0 1 0 3 2 0 1 7 To 3 1 0 3 2 0 1 7

You can now proceed to complete the remainder of your return.

Item 1: Persons subject to Green Tax

There are two boxes to be completed here: “Number of Days” and “Green Tax in United States Dollar”.

- **Number of Days** is the total number of days spent at the establishment during the period by everyone who is subject to green tax, i.e. category 1 guests (categories of guests are explained on page 3). Number of days must be computed based on the 12-hour rule.
- **Green Tax in United States Dollar** is the amount of green tax payable by everyone who is subject to green tax, i.e. Number of Days multiplied by \$6 (if the establishment is a tourist resort, hotel or vessel) or by \$3 (if the establishment is a tourist guesthouse).

As per the Information Sheet on page 4, the total number of taxable days is 22. For each taxable day, you must charge \$6 as green tax. Therefore, the amount of green tax payable for the month is \$132. You can now complete item 1 based on this information.

Example		
	Number of Days	Green Tax in United States Dollar (rounded off to the nearest Dollar)
1 Persons subject to Green Tax	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 2	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 3 2

Item 2: Maldivians

In this box, write the total number of days spent at the establishment during the period by Maldivians, i.e. category 2 guests. Number of days must be computed based on the 12-hour rule.

As per the Information Sheet on page 4, one Maldivian stayed at the establishment for 5 days. However, since Maldivians are not subject to green tax, there will be no green tax payable.

Example		
	Number of Days	Green Tax in United States Dollar (rounded off to the nearest Dollar)
1 Persons subject to Green Tax	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 2	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 3 2
2 Maldivians	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 5	

Item 3: Persons not subject to Green Tax (other than Maldivians)

In this box, write the total number of days spent at the establishment during the period by everyone who is not subject to green tax other than Maldivians, i.e. category 3 guests. Number of days must be computed based on the 12-hour rule.

As per the Information Sheet on page 4, one such person stayed at the establishment for 10 days. However, since category 3 guests are not subject to green tax, there will be no green tax payable.

Example		Number of Days	Green Tax in United States Dollar (rounded off to the nearest Dollar)
1	Persons subject to Green Tax	<input type="text" value="2"/> <input type="text" value="2"/>	<input type="text" value="1"/> <input type="text" value="3"/> <input type="text" value="2"/>
2	Maldivians	<input type="text" value="5"/>	
3	Persons not subject to Green Tax (other than Maldivians)	<input type="text" value="1"/> <input type="text" value="0"/>	

Item 4: Green Tax collected in excess

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

In this box, write the amount of tax collected in excess, after deducting the amount refunded to guests.

Example		Number of Days	Green Tax in United States Dollar (rounded off to the nearest Dollar)
1	Persons subject to Green Tax	<input type="text" value="2"/> <input type="text" value="2"/>	<input type="text" value="1"/> <input type="text" value="3"/> <input type="text" value="2"/>
2	Maldivians	<input type="text" value="5"/>	
3	Persons not subject to Green Tax (other than Maldivians)	<input type="text" value="1"/> <input type="text" value="0"/>	
4	Green Tax collected in excess		<input type="text" value="6"/>

Item 5: Tax payable

This is the amount of tax that you are required to pay. If you are paying green tax online, you will not be able to pay an amount more or less than your tax payable.

Example		
	Number of Days	Green Tax in United States Dollar <small>(rounded off to the nearest Dollar)</small>
1 Persons subject to Green Tax	<input type="text" value="2"/> <input type="text" value="2"/>	<input type="text" value="1"/> <input type="text" value="3"/> <input type="text" value="2"/>
2 Maldivians	<input type="text" value="5"/>	
3 Persons not subject to Green Tax (other than Maldivians)	<input type="text" value="1"/> <input type="text" value="0"/>	
4 Green Tax collected in excess		<input type="text" value="6"/>
5 Tax payable <i>(Sum of Boxes 1 and 4)</i>		<input type="text" value="1"/> <input type="text" value="3"/> <input type="text" value="8"/>

Item 6: Number of stay over guests from previous month

This is the total number of guests who had not checked out of the establishment by the end of the previous month. As per the Information Sheet on page 4, there was one guest who had not checked out by the end of February (registration number 701).

Example	
6 Number of stay over guests from previous month	<input type="text" value="1"/>

Item 7: Number of stay over guests to next month

This is the total number of guests who had not checked out of the establishment by the end of the current month. As per the Information Sheet on page 4, there was one guest who had not checked out by the end of March (registration number 706).

Example	
7 Number of stay over guests to next month	<input type="text" value="1"/>

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. Companies, partnerships, cooperative societies and other legal entities must stamp their official seal in the relevant box.

Example

Declaration

I declare that the information in this Return is true and correct and represents my assessment for Green Tax as required under the Maldives Tourism Act (Law Number 2/99), and that I am authorised to sign this Return.

Mr	Ahmed	Zalif	7925756	
Title	First Name	Other Names	Contact Number	
Managing Director			2 4 0 4 2 0 1 7	Signature & Seal
Designation			Date	

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 1415

 1415@mira.gov.mv

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