

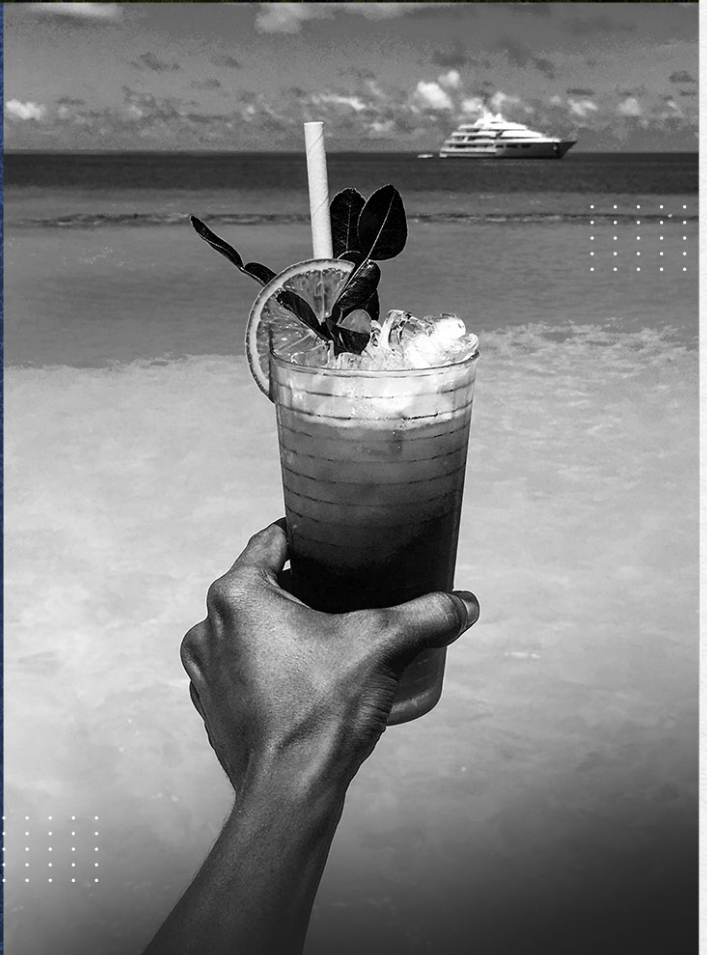
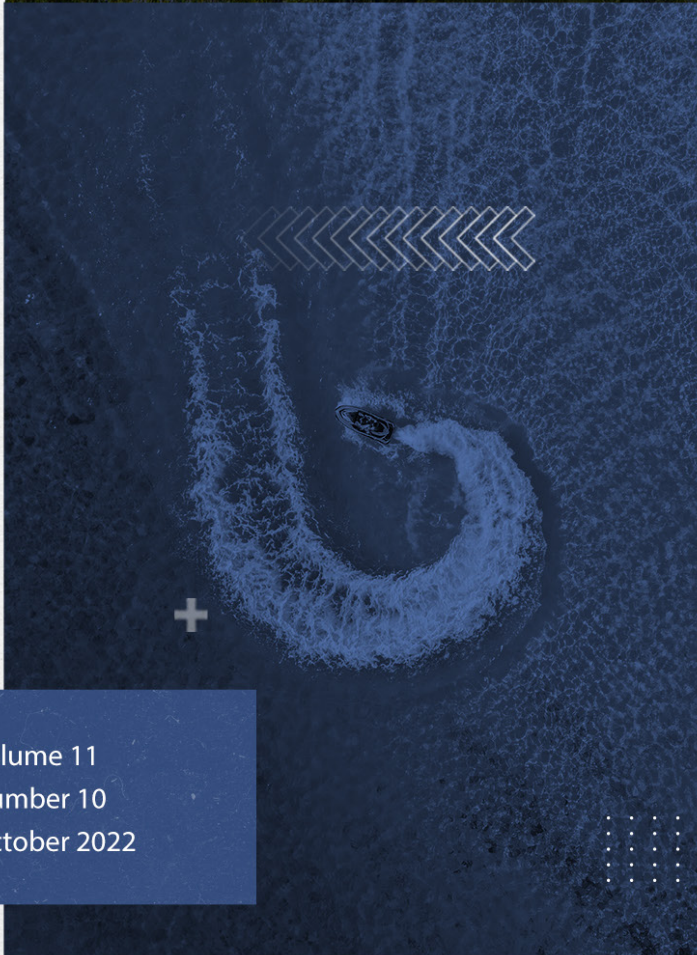


MALDIVES  
INLAND REVENUE  
AUTHORITY

# MIRA POST



## REINSTATEMENT OF GREEN TAX



Volume 11  
Number 10  
October 2022

# Green tax has been reinstated

Mariyam Shaliya  
Senior tax officer, Tax Academy



Green tax is a tax levied on tourists staying in tourist establishments in Maldives based on the number of days of stay. From 1 January 2015, USD 6 per day of stay was levied on tourists staying in tourist resorts, tourist hotels and tourist vessels, and from 1 October 2016, USD 3 per day of stay was levied on tourists staying in tourist guesthouses.

With the 11th Amendment to the Maldives Tourism Act, the green tax was suspended from 3 July 2022. However, on 21 September 2022, the 12th Amendment to the Act was passed and the green tax was reinstated. Therefore, if green tax has been collected from tourists from 3 July 2022 to 20 September 2022, the period of temporary suspension of green tax, the amount should be refunded to tourists or must be paid to MIRA.

The 12th Amendment to the Maldives Tourism Act will change the rules for collecting green tax starting from 1 January 2023. Hence, starting from 1 January 2023, green tax must be collected from tourists staying in tourist resorts, tourist hotels, tourist vessels and tourist guesthouses, as

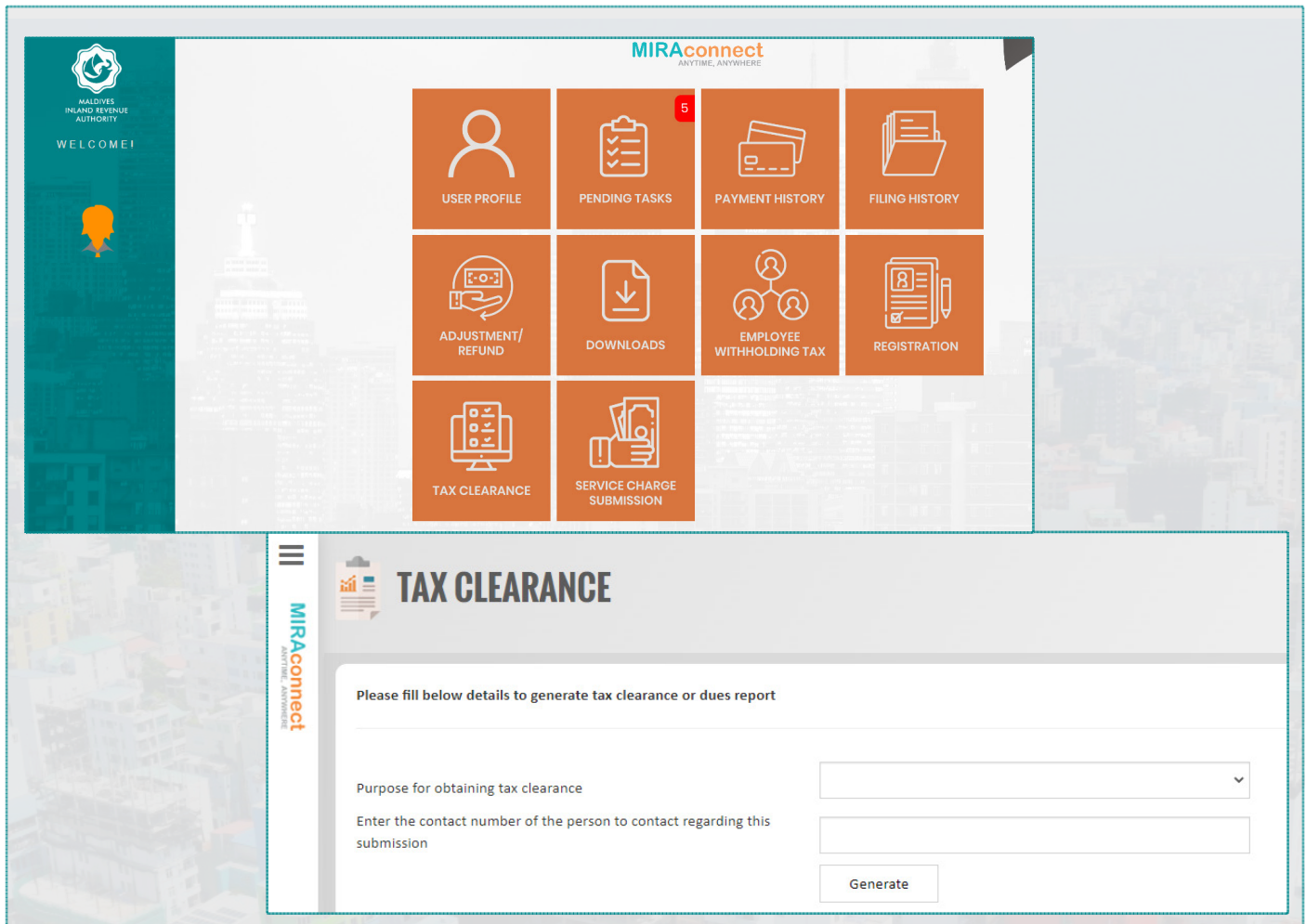
well as integrated tourist resorts, resort hotels, hotels and other such places.

New categories including integrated tourist resorts, resort hotels, hotels and other such establishments should collect green tax at the rate of USD 6 per day of stay starting from 1 January 2023 onwards. In addition, hotels and tourist guesthouses operating in uninhabited islands and hotels and tourist guesthouses operating in inhabited islands with more than 50 registered rooms should charge USD 6 per day of stay as green tax. Tourists staying in hotels and tourist guesthouses operating in inhabited islands with 50 or fewer rooms should charge USD 3 per day of stay as green tax.

After computing the amount of green tax payable for each month, it is the responsibility of the tourist establishment operators to submit the green tax return before the 28th of the following month. Green tax return is MIRA 501 form. The green tax must be paid through the MIRA online portal "MIRAConnect". Green tax should be paid to MIRA in US dollars.

# Tax clearance report can now be generated via MIRAconnect

Hassan Waheed  
Manager, Dues clearance



The screenshot displays the MIRAconnect user interface. The top navigation bar includes the MIRAconnect logo and the tagline 'ANYTIME, ANYWHERE'. The main dashboard features a grid of orange icons for various services: User Profile, Pending Tasks (with a red notification badge '5'), Payment History, Filing History, Adjustment/Refund, Downloads, Employee Withholding Tax, Registration, Tax Clearance, and Service Charge Submission. Below the dashboard, the 'TAX CLEARANCE' section is visible, containing a form with the following fields and a button:

- Please fill below details to generate tax clearance or dues report**
- Purpose for obtaining tax clearance**: A dropdown menu.
- Enter the contact number of the person to contact regarding this submission**: A text input field.
- Generate**: A button to submit the form.

Taxpayers can now download the tax clearance report, which is issued by MIRA to assure that they have paid all taxes due and fulfilled all tax obligations, through MIRAconnect, at any time. In addition, a detailed statements of payments and other required obligation statement can also be obtained through MIRAconnect.

To avail this service, taxpayers can login to their MIRAconnect account, select the 'tax clearance' tab on the first page, enter the purpose of the tax clearance request and contact details for the application and click on 'generate' to get the report. The received report can be re-downloaded for a period of 15 days. Only MIRAconnect primary accounts can be used to obtain tax clearance reports and dues

statements.

Since the tax clearance report is issued after paying taxes and completing tax related obligations, it is very important to check the information regularly and keep any tax related obligation fulfilled. If the taxpayer is paying tourism land rent, or paying rent in connection with a long-term agricultural lease, or from an ongoing installment plan, the tax clearance report can be requested through the MIRA website. Others can also request for tax clearance via MIRA's website.

With this service that lets taxpayers to generate tax clearance through MIRAconnect, it will save time spent on obtaining tax clearance report and provide additional convenience to taxpayers.

# Commissioner General of Taxation has attended 14th meeting of BEPS Inclusive Framework

Hussain Amir  
Deputy Manager, Tax Academy

Commissioner General of Taxation, Mr. Fathuhulla Jameel has attended the 14th meeting of the BEPS Inclusive Framework. The meeting was held on October 6 and 7 in Paris, France and was attended by 135 member countries of the Inclusive Framework. Important discussions related to international tax issues were on the agenda. Extensive discussions were held on possible tax measures to curb climate change, prevention of tax evasion, works to address challenges in taxation of the digital economy and also efforts to train tax officers in developing countries.



During the meeting, the Commissioner discussed the work being carried by the Maldives to implement the tax information exchange standards and the

challenges encountered in this endeavor. In addition, the Commissioner thanked the Global Forum, as an important partner in this endeavor, for their technical advice and training provided to the Maldives. The Commissioner

assured all member states that, although Maldives is a relatively small country, international tax standards will be introduced and implemented.

In the recent past, the Maldives has introduced tax-related information exchange (EOI and AEOI) standards. Hence, legal and administrative changes were made in this regard and signed the international agreements facilitating the exchange and implementation of these standards. Currently, the Global Forum is conducting the review prior to the exchange of



Experience the revamped "MIRAconnect" portal, a strategic initiative by MIRA aimed at enhancing the functionality and user-friendliness of our online services!

Wherever you are, file your tax returns and pay your taxes with a few clicks.

Anytime, Anywhere.



MALDIVES  
INLAND REVENUE  
AUTHORITY