بسم الله الرحمن الرحيم

Consolidated Version
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Unofficial translation of the

AIRPORT TAXES AND FEES ACT 29/2016

This document consolidates the following:

1. *Airport Taxes and Fees Act (Law Number 29/2016), ratified by the President on Wednesday the 7th of December 2016 (8 Rabi'al-Awwal 1438).*
2. *First amendment to the Airport Taxes and Fees Act (Law Number 14/2021), ratified by the President on Sunday the 11th of July 2021 (1 Zul-hijja 1442).*
3. *Second amendment to the Airport Taxes and Fees Act (Law Number 14/2021), ratified by the President on Tuesday the 5th of November 2024 (3 Jumada'Al-Ula 1446).*

DISCLAIMER OF LIABILITY

This is the unofficial translation of the original document in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this document, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this document and this translation be read concurrently.

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AIRPORT TAXES AND FEES ACT

1. Introduction and citation

(a) This Act prescribes all matters relating to the levying of Airport Service Charge and Departure Tax as taxes and Airport Development Fee as a fee, on passengers departing from the Maldives from an airport in the Maldives.

(b) This Act shall be cited as the "Airport Taxes and Fees Act".

2. Levying of Airport Service Charge

(a) A tax in the name of Airport Service Charge shall be levied on passengers departing from the Maldives from an airport in the Maldives, as follows:

(1) 25 (twenty five) United States Dollars on each foreign passenger;

(2) 12 (twelve) United States Dollars on each Maldivian passenger.

(b) Persons with diplomatic immunity, transit passengers and children below the age of 2 (two) years shall be exempt from Airport Service Charge.

(c) Airport Service Charge levied under this Section shall be repealed at the end of 31 December 2021.

2-1. Departure Tax

(a) A tax in the name of Departure Tax shall be levied on passengers departing from the Maldives from an airport in the Maldives, as follows:

(1) From 1 January 2022 till 30 November 2024:

Travel class	**Maldivian passengers**	**Foreign passengers**
Economy class	12 (Twelve) United States Dollars	30 (Thirty) United States Dollars
Business class	60 (Sixty) United States Dollars	60 (Sixty) United States Dollars

First class	90 (Ninety) United States Dollars	90 (Ninety) United States Dollars
Private jet	120 (One Hundred and Twenty) United States Dollars	120 (One Hundred and Twenty) United States Dollars

(2) From 1 December 2024 onwards:

Travel class	**Maldivian passengers**	**Foreign passengers**
Economy class	12 (Twelve) United States Dollars	50 (Fifty) United States Dollars
Business class	120 (One Hundred and Twenty) United States Dollars	120 (One Hundred and Twenty) United States Dollars
First class	240 (Two Hundred and Forty) United States Dollars	240 (Two Hundred and Forty) United States Dollars
Private jet	480 (Four Hundred and Eighty) United States Dollars	480 (Four Hundred and Eighty) United States Dollars

(b) *(Repealed)*

(c) Persons with diplomatic immunity, transit passengers and children below the age of 2 (two) years shall be exempt from Departure Tax.

3. Airport Development Fee

(b) A fee in the name of Airport Development Fee shall be levied on each passenger, including transit passengers, departing from the Maldives via Velana International Airport, in addition to the Airport Service Charge specified in Section 2 of this Act and Departure Tax specified in Section 2-1 of this Act, as follows:

(1) From 1 May 2017 till 31 December 2021:

Passengers	**Amount (in United States Dollar)**
Maldivian passengers	12 (Twelve)
Foreign passengers	25 (Twenty-five)

(2) From 1 January 2022 till 30 November 2024:

Travel class	**Maldivian passengers**	**Foreign passengers**
Economy class	12 (Twelve) United States Dollars	30 (Thirty) United States Dollars
Business class	60 (Sixty) United States Dollars	60 (Sixty) United States Dollars
First class	90 (Ninety) United States Dollars	90 (Ninety) United States Dollars
Private jet	120 (One Hundred and Twenty) United States Dollars	120 (One Hundred and Twenty) United States Dollars

(3) From 1 December 2024 onwards:

Travel class	**Maldivian passengers**	**Foreign passengers**
Economy class	12 (Twelve) United States Dollars	50 (Fifty) United States Dollars
Business class	120 (One Hundred and Twenty) United States Dollars	120 (One Hundred and Twenty) United States Dollars
First class	240 (Two Hundred and Forty) United States Dollars	240 (Two Hundred and Forty) United States Dollars
Private jet	480 (Four Hundred and Eighty) United States Dollars	480 (Four Hundred and Eighty) United States Dollars

(c) Persons with diplomatic immunity shall be exempt from the Airport Development Fee specified in subsection (a).

(d) *[Repealed].*

4. Responsibility of collecting Airport Service Charge, Airport Development Fee and Departure Tax

(a) It shall be the responsibility of airlines that operate scheduled flights to the Maldives to collect Airport Service Charge and Departure Tax in a manner determined by MIRA from passengers departing from the Maldives from an airport in the Maldives via that airline, to file the return specified in Section 5(a) of this Act, and to make full payment to the State in accordance with Section 6 of this Act.

(b) It shall be the responsibility of airlines that operate scheduled flights to the Maldives to collect Airport Development Fee in a manner determined by MIRA from passengers departing from the Maldives from Velana International Airport via that airline, to file the return specified in Section 5(a) of this Act, and to make full payment to the State in accordance with Section 6 of this Act.

(c) It shall be the responsibility of airport operators to collect Airport Service Charge and Departure Tax in a manner determined by MIRA from passengers departing from the Maldives from that airport on flights operated by persons other than airlines that operate scheduled flights to the Maldives, to file the return specified in Section 5(a) of this Act, and to make full payment to the State in accordance with Section 6 of this Act.

(d) It shall be the responsibility of the operator of Velana International Airport to collect Airport Development Fee in a manner determined by MIRA from passengers departing from the Maldives from Velana International Airport on flights operated by persons other than airlines that operate scheduled flights to the Maldives, to file the return specified in Section 5(a) of this Act, and to make full payment to the State in accordance with Section 6 of this Act.

5. Return submission

(a) For each calendar month, a return which includes information about passengers who departed from the Maldives from an airport in the Maldives during that month and the amount of Airport Service Charge or departure Tax and Airport Development Fee payable by such passengers, shall be prepared in a format prescribed by MIRA, and submitted to MIRA by the 28th day of the following month.

(b) The return specified in subsection (a) shall be submitted within the specified period even if no passengers who are subject to Airport Service Charge, Departure Tax or Airport Development Fee departed from the Maldives during that month.

(c) Where the return required to be submitted in accordance with this section is not submitted by the due date, the person shall be fined in accordance with the Tax Administration Act (Law Number 3/2010).

6. Payment of Airport Service Charge, Airport Development Fee and Departure Tax

(a) The amount of Airport Service Charge, Departure Tax and Airport Development Fee declared as payable in the return prepared in accordance with Section 5(a) of this Act shall be paid to MIRA by the due date for filing the return for that month.

(b) Airport Service Charge, Departure Tax and Airport Development Fee shall be paid to MIRA in United States Dollars.

(c) Where the Airport Service Charge, Departure Tax and Airport Development Fee payable pursuant to this Section is not paid to MIRA by the date due, the person shall be fined in accordance with the Tax Administration Act (Law Number 3/2010).

7. Providing information to MIRA

The Maldives Immigration shall provide information about flights and passengers departing from the Maldives where MIRA requests for such information for the purpose of enforcing this Act.

8. Irrecoverable debt

The amount of Airport Service Charge, Departure Tax or Airport Development Fee receivable by an airline or airport operator from a third party but not recovered, shall be deductible as an irrecoverable debt in accordance with a procedure determined in the Regulation made pursuant to this Act.

8-1. Refund of taxes and fees collected in contravention of the law to the passengers

(a) Where a person not allowed to charge Airport Service Charge, Departure Tax or Airport Development Fee under the Act does charge Airport Service Charge, Departure Tax or Airport Development Fee, or where Airport Service Charge, Departure Tax or Airport Development Fee is charged to a person who is not required to pay it, or where the Airport Service Charge, Departure Tax or Airport Development Fee charged is more than the amount chargeable, the amount so charged shall be refunded to the passenger by the deadline for submission of the respective Airport Taxes and Fees Return to MIRA. Any amount so charged and not refunded to the passenger in accordance with this Section shall be paid to MIRA.

(b) If an amount so charged as described in subsection (a) is refunded to the passenger, where that amount has also been paid to MIRA, the taxpayer may request MIRA for a refund of the amount paid to the passenger by including the amount in the Airport Taxes and Fees return applicable to the period during which the amount was paid back to the passenger.

9. Maintaining records

(a) The following records must be maintained by persons required to pay Airport Service Charge, Departure Tax and Airport Development Fee to ascertain that the amount payable is correct:

(1) Invoices sent to various parties to collect Airport Service Charge, Departure Tax and Airport Development Fee receivable from such parties, receipts for payments received, and other written correspondence between such parties relating to collection of payments; and

(2) Flight manifest of flights operated by that airline, or of flights departing from that airport; and

(3) Other information required under the regulation made pursuant to this Act.

(b) The records specified in subsection (a) shall be maintained for 5 (five) years. Such records must be kept in either Dhivehi or in English. And the amounts recorded must be in Maldivian Rufiyaa, United States Dollar or in a currency determined by the Commissioner General out of the foreign currencies accepted by the Maldives Monetary Authority.

10. Following the Tax Administration Act

(a) The provisions of the Tax Administration Act (Law Number 3/2010) shall apply in enforcing this Act. And circumstances not specified in this Act shall be enforced in accordance with the Tax Administration Act (Law Number 3/2010).

(b) This Act shall be read together with the Tax Administration Act (Law Number 3/2010). Any word or phrase not defined in this Act, unless the context otherwise requires, shall have the same meaning such word or phrase has in that Act.

11. Airport Service Charge not paid up to the commencement date

(a) Airport Service Charge payable pursuant to the Airport Service Charge Act (Law Number 71/78) but not paid up to the date of commencement of this Act, shall be paid to MIRA within 45 (forty-five) days from the date of commencement of this Act.

(b) The details of the dues referred to in subsection (a) shall be prepared in a format prescribed by MIRA and submitted to MIRA within 30 (thirty) days from the date of commencement of this Act.

12. Agreements made before the commencement of this Act

The provisions in agreements signed before the date of commencement of this Act which refer to Airport Service Charge or Departure Tax shall be void from the date of commencement of this Act to the extent such provision contradicts with this Act.

13. Formulating regulations and administration

(a) All regulations requisite for the enforcement of this Act shall be formulated by MIRA. This Act shall be enforced, and provisions thereof shall be administered by MIRA. The regulations formulated by MIRA to that effect shall prescribe the rules governing the registration of airlines and airport operators under this Act, the collection mechanism as regards Airport Service Charge, the criteria for determining the travel classes for the purposes of levying the Departure Tax and Airport Development Fee, and any transitional provisions consequential to the amendments made to this Act in relation to the taxes and fees levied thereunder.

(b) Unless otherwise specified in this Act, regulations to be made pursuant to this Act shall be made and published within 3 (three) months from the date of commencement of this Act.

(c) *(Repealed)*

14. Repealed Act

The Airport Service Charge Act (Law Number 71/78) shall be repealed from the date of commencement of this Act.

15. Commencement of this Act

This Act shall commence from the date of its publication in the Government Gazette following its passing and ratification.

16. Definitions

Unless the context requires a different meaning, the following phrases and words shall have the following meanings:

(a) "Transit passengers" refers to passengers who stay in the Maldives for less than 24 (twenty four) hours for a purpose such as changing flights, while travelling from one country to another country.

(b) "Commissioner General" refers to the Commissioner General of Taxation appointed pursuant to the Tax Administration Act (Law Number 3/2010).

(c) "MIRA" refers to the Maldives Inland Revenue Authority established pursuant to the Tax Administration Act (Law Number 3/2010).

(d) "Airport operator" refers to persons issued a permit to operate international aerodromes pursuant to the Maldives Civil Aviation Act (Law Number 2/2001).