



MALDIVES  
INLAND REVENUE  
AUTHORITY

# MIRA POST



12 YEARS

On to New Directions

## CELEBRATING MIRA'S 12<sup>TH</sup> ANNIVERSARY



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# 11th Amendment to the Maldives Tourism Act

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Green tax is a tax levied on tourists staying in tourist resorts, tourist hotels, tourist guesthouses, and tourist vessels operated in the Maldives based on the number of days stayed in the establishment. From 1st November 2015, tourists staying in tourist resorts, tourist hotels and tourist vessels will be charged USD 6 per day. From 1 October 2016, the green tax was also levied on tourists staying in tourist guesthouses. Tourist guesthouses charge US\$3 per day per tourist.

However, with the 11th amendment to the Tourism Act, the above mentioned green tax rates have been changed. From 1 January 2023 onwards, tourist resorts, resort hotels, tourist vessels and hotels and guesthouses operated in inhabited

islands with more than 50 rooms must charge green tax at the rate of USD 6 per day of stay. Additionally, as per the amendment to section 35(h) of the Act, hotels and guesthouses with 50 or fewer rooms operated in uninhabited islands must charge green tax at the rate of USD 3 per day of stay.

Maldivians and “Resident permit” holders are not required to pay green tax. It is the responsibility of the operator of the tourist activity to pay the amount of green tax collected from tourists. The person must submit a monthly green tax return (MIRA 501) and pay the tax by the 28th of the following month. The payment must be paid online via MIRAconnect in USD.

# Maldives Joins Asia Tax Initiative

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Maldives has put extensive efforts over the years to implement and adhere to the international best practices and standards. Having joined the Global Forum and Inclusive Framework, Maldives has given its commitment to implement the standard on transparency and exchange of information on request. The impact of tax evasion and avoidance is so far-reaching that it would be impossible for one country to tackle it alone, and can only be achieved through parallel and consistent collaboration between tax authorities. We need transparent tax practices implemented in all the countries to yield the best outcome from this commitment. Regional efforts play a significant role in providing a common platform for countries to work together.

## Asia Initiative on Tax Transparency

The Asia Initiative on tax transparency was launched on 17 November 2021 to give Asian countries a regional voice, in recognition of the important role of regional initiatives in promoting and advancing the tax transparency agenda. This project was initiated by the Indonesian Prime minister, Sri Mulyani Indrawati and the president of Asian Development Bank (ADB) supported the launch of the Initiative. This initiative is partnered with Study Group on Asia-Pacific Tax Administration and Research (SGATAR), to conduct workgroups and share knowledge between the nations.

Asia region consists mostly of developing and emerging economies and Asia Initiative would enable countries to

identify tailored solutions to effectively implement and use the tax transparency tools.

## Objectives:

The objectives of this initiative includes, supporting the integration of international tax cooperation matters in domestic resource mobilization and recovery strategies, harnessing the region's potential through multilateral cooperation, and facilitating knowledge sharing among Asian countries. Additionally, raising awareness on the importance of tax transparency to combat tax evasion and other illicit financial flows and maximize the implementation and effective use of the tax transparency standards and raise resources for development and sustainable growth was seen as one of the main objectives.

## Signing the Bali declaration:

Maldives joined the initiative by remitting the signed declaration for Asia Initiative in Bali on July 14, 2022. Alongside, thirteen other jurisdictions, namely Brunei Darussalam, China, Hong Kong (SAR), India, Indonesia, Japan, Korea (Republic), Macau (SAR), Malaysia, Singapore, Mongolia, Pakistan and Thailand signed the declaration. Several partner organizations such as Asian Development Bank (ADB), International Finance Corporation (IFC), Study Group on Asia-Pacific Tax Administration and Research (SGATAR), and the World Bank also expressed their supports to the Asia Initiative.

# MIRA celebrates its 12<sup>th</sup> anniversary

12 YEARS

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*MIRA's blood donation camp*



12 YEARS

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*MIRA 'open day' to celebrate 12<sup>th</sup> anniversary*



12 YEARS

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*MIRA's 12<sup>th</sup> anniversary ceremony highlights*



*MIRA 'debate competition' to celebrate 12<sup>th</sup> anniversary*



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Maldives Inland Revenue Authority



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