



Unofficial translation of the

SECOND AMENDMENT TO THE AIRPORT TAXES AND FEES ACT

22/2024

In accordance with Article 92 of the Constitution, the “Bill on amendment to the Airport Taxes and Fees Act (Law Number 29/2016)” passed in the 44th sitting of the 20th Parliament held on Thursday the 31st of October 2024, has become law and has been published in the Government Gazette upon its ratification by the President on Tuesday the 5th of November 2024 (3 Jumadal Ula 1446).

DISCLAIMER OF LIABILITY

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

SECOND AMENDMENT TO THE AIRPORT TAXES AND FEES ACT

The Airport Taxes and Fees Act (Law Number 29/2016) shall be amended as follows:

1. Amend Section 2-1(a) of the aforementioned Act as follows:

Departure Tax 2-1. (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

2. Repeal subsection 2-1(b) of the aforementioned Act.

3. Amend Section 3(a)(2) of the aforementioned Act as follows:

**Airport
Development
Fee**

3. (a) (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

4. Insert a subsection after Section 3(a)(2) of the aforementioned Act as follows:

**Airport
Development Fee**

3. (a) (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

5. Amend Section 8-1 of the aforementioned Act as follows:

Refund of taxes and fees collected in contravention of the law to the passengers

- 8-1. (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.

6. Amend Section 13(a) of the aforementioned Act as follows:

**Formulation and
administration of
regulations**

13. (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.

7. Repeal Section 13(c) of the aforementioned Act.

8. Any amendments requisite to the Regulations made pursuant to the aforementioned Act consequent to the amendments to the aforementioned Act by this Act, shall be formulated and published in the Government Gazette before the expiry of 30 (thirty) days from the date of effect of this Act.

9. This Act shall have effect upon it being published in the Government Gazette following its passing and ratification.