



MALDIVES  
INLAND REVENUE  
AUTHORITY

MIRA R825

# GREEN TAX GUIDE

[www.mira.gov.mv](http://www.mira.gov.mv)

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Taxpayers can rely on this guide as to the MIRA's interpretation of the relevant tax laws and regulations. If you do not understand anything in this guide or have queries related to your particular circumstances, call 1415 or send an email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv).

# I. Definitions

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The key terms we have used in this guide are explained below.

<b>12-hour rule</b>	The rule which determines whether a tourist must pay Green Tax for the 24-hour block during which he checks out, determines the tax rate and the taxable period in which the collected tax be accounted. If the tourist spends 12 hours or more at the establishment during that 24-hour block, the tourist must pay Green Tax for that block.
<b>24-hour block</b>	Each 24 hours counted continuously from the time of check-in. For example, 15:00 hours of one day to 15:00 hours of the next day is a 24-hour block.
<b>Tourist establishment or establishment</b>	A term we use to refer collectively to tourist resorts, integrated tourist resorts, tourist hotels, resort hotels, hotels, tourist vessels, tourist guesthouses and other such places.
<b>Foreign tourist vessel</b>	A foreign-registered tourist vessel that arrives in the Maldives in accordance with section 24 of the Maldives Tourism Act.
<b>GST</b>	Goods and services tax imposed under the Goods and Services Tax Act (Law Number 10/2011).
<b>Information Sheet</b>	A statement which contains information about all the guests (i.e. tourists and others) who stayed at the tourist establishment during the taxable period. It must be submitted together with the Green Tax return.
<b>Resident permit</b>	Any visa other than a tourist visa issued to foreign nationals by the Maldives Immigration under the Maldives Immigration Act (Law Number 1/2007). For example, work visa, business visa, diplomatic visa, dependent visa, student visa, etc.
<b>Stay over guest</b>	A guest who checks in to a tourist establishment but does not check out by the end of the month.
<b>Taxable day</b>	Any 24-hour block for which Green Tax is payable, including blocks for which Green Tax is payable based on the 12-hour rule.
<b>Tourist</b>	A person (other than a Maldivian) who enters the Maldives but does not have a resident permit.
<b>Tourist visa</b>	The visa issued to foreign nationals under the Section 9 (a) (1) of the Maldives Immigration Act (Law Number 1/2007) by the Maldives Immigration.

<b>Resort Hotel</b>	An establishment that has been developed in a designated area of an island to accommodate tourists with private boarding and lodging facilities and a set of other facilities and services prescribed by the Ministry.
<b>Hotel</b>	An establishment that has been developed in a designated area of an island to accommodate tourists with private boarding and lodging facilities and a set of other facilities prescribed by the Ministry.
<b>Tourist guesthouse</b>	An establishment that has been developed on land issued for residential purposes with rooms to provide lodging for tourists.
<b>Tourist resort</b>	An island that has been developed to accommodate tourists with private boarding and lodging facilities for them

## 2. What is Green Tax?

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Green Tax is a tax payable by tourists who stay in tourist resorts, integrated tourist resorts, tourist hotels, resort hotels, hotels, tourist vessels, tourist guesthouses and other such places, per each day of stay.

The following are exempt from Green Tax:

- Maldivians
- Resident permit holders
- Children below the age of 2 years

The operator of the tourist establishment is responsible for collecting Green Tax from tourists and paying it to MIRA. It is the responsibility of the local agent appointed by the foreign vessel to collect Green Tax from tourists on board the vessel and pay it to MIRA.

Green Tax is collected under the Maldives Tourism Act.

## 3. Registering for Green Tax

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### Registration

Operating license holder of the tourist establishments are required to register for Green Tax. Unlike the registration process for GST, tourist establishments are not required to submit a separate Green Tax registration application to us. Instead, the establishment will be automatically registered for Green Tax from the date on which the Ministry of Tourism issues an operating license to that establishment.

The establishments will be registered for Green Tax in the name of the person who holds the operating license of that establishment, even if it is managed by a different party. Each tourist establishment will be registered separately under different Taxpayer Identification Numbers. We will communicate registration details to the operating license holder.

Upon registration, we will issue a Green Tax Registration Certificate to the establishment. The certificate must be displayed in a conspicuous place at the business premises of the establishment.

You must start collecting Green Tax from the date of issue of the operating license even if you have not received your Green Tax Registration Certificate.

### Deregistration

The operating license holder of an establishment must submit a request to deregister the establishment from Green Tax if the operating license is cancelled or transferred to another party. The request must be made in writing within 15 days of the cancellation or transfer.

You must continue filing Green Tax returns until we confirm in writing that you have been deregistered.

## 4. Computation of Green Tax

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Green Tax is payable, at the prevalent rate, for every day the tourist spends at a tourist establishment.

This means that each 24-hour block between check-in time and check-out time will be considered as one taxable day, for which Green Tax will be collected at the respective rate per each day, as specified below.

### Green Tax rates

Green Tax rates from 1 November 2015 to 30 September 2016.

Name (Establishment/ Vessel)	Rate (United States Dollars for every 24 hours)
Tourist resort	USD 6
Tourist hotel	USD 6
Tourist vessel	USD 6

Green Tax rates from 1 October 2016 to 2 July 2022.

Name (Establishment/ Vessel)	Rate (United States Dollars for every 24 hours)
Tourist resort	USD 6
Tourist hotel	USD 6
Tourist vessel	USD 6
Tourist Guesthouse	USD 3

With the 11<sup>th</sup> amendment to the Maldives Tourism Act, Green Tax is not required to be charged from 00:00 hours of 3 July 2022. However, with the enactment of the 12<sup>th</sup> amendment to the Maldives Tourism Act, tourism establishments are required to charge Green Tax starting from 21 September 2022 onwards. Hence, Green Tax should not be collected from 3 July 2022 to 20 September 2022.

Green Tax rates from 21 September 2022 to 31 December 2022.

Name (Establishment/ Vessel)	Rate (United States Dollars for every 24 hours)
Tourist resort	USD 6
Tourist hotel	USD 6
Tourist vessel	USD 6
Tourist Guesthouse	USD 3

Green Tax rates from 1 January 2023 to 31 December 2024

Name (Establishment/ Vessel)	Rate (United States Dollars for every 24 hours)
Tourist resort	USD 6
Integrated tourist resort	USD 6
Tourist hotel	USD 6
Resort hotel	USD 6
Hotel (have more than 50 rooms and operated in inhabited islands)	USD 6
Hotel (have 50 or less than rooms and operated in inhabited islands)	USD 3
Tourist vessel	USD 6
Tourist guesthouse (have more than 50 rooms and operated in inhabited islands)	USD 6
Tourist guesthouse (have 50 or less than rooms and operated in inhabited islands)	USD 3
Any other establishment	USD 6

Green Tax rates from 1 January 2025 onwards.

Name (Establishment/ Vessel)	Rate (United States Dollars for every 24 hours)
Tourist resort	USD 12
Integrated tourist resort	USD 12
Resort hotel	USD 12
Hotel (have more than 50 rooms and operated in inhabited islands)	USD 12
Hotel (have 50 or less than rooms and operated in inhabited islands)	USD 6
Tourist vessel	USD 12
Tourist guesthouse (have more than 50 rooms and operated in inhabited islands)	USD 12
Tourist guesthouse (have 50 or less than rooms and operated in inhabited islands)	USD 6
Any other establishment	USD 12

## Check-in and check-out

Green Tax must be charged from the time the guest checks in to the establishment. For the purpose of computing Green Tax, a guest is considered to have checked in to the establishment when it records in its systems or documents that the guest is staying at that establishment. Green Tax must be computed for each day until the guest checks out of the establishment. Check-out time is the time the establishment records in its systems or documents that the guest has checked out.

Not everyone who sets foot within the boundaries of the establishment must be considered as having checked in. However, anyone who stays in a room which has been approved by the Ministry of Tourism to accommodate tourists must be recorded as having checked in, even if he/she is a person exempt from Green Tax.

Often during the high season, overbookings force establishments to accommodate tourists in rooms other than those approved by the Ministry of Tourism to accommodate tourists. In such cases, those guests who hold a tourist visa must be recorded as having checked in, and you must charge Green Tax from them. You need not check in Maldivians or resident permit holders staying in such rooms (but you may do so if you wish).

## 12-hour rule

Computation of Green Tax for the 24-hour block during which the guest checks out is based on the 12-hour rule. If the tourist spends 12 hours or more at the establishment during that 24-hour block, then that block will be considered as a taxable day; if not, Green Tax is not payable for that block.

In addition, "12-hour rule" is used to identify the taxable period in which the Green Tax amount collected should be accounted and determine the day which the Green Tax falls for a 24-hour block and to know the rate of Green Tax to be charged. Green Tax for a 24-hour block will be collected and accounted for, on the day which the first 12 hours of the 24-hour block ends. Green Tax will have to be collected at the rate which is prevalent to the tourist establishment on the day which the first 12 hours of the 24-hour block ends. Such taxes will be included in the tax return of the taxable period which includes the day which the first 12 hours of the 24-hour block ends.

### Example 1: 12-hour rule

Mr. Chen checked in to Marvel Resort at 15:00 hours on 15 November 2017, and checked out at 23:00 hours on 16 November 2017. What is *his* Green Tax liability?

To compute Mr. Chen's Green Tax liability, you must break down his stay into 24-hour blocks, starting from the time of check-in. Hence, 15:00 hour on 15 November to 15:00 hour on 16 November is one taxable day. The next 24-hour block (15:00 hours on 16 November to 15:00 hours on 17 November) is the block in which he checks out. To determine whether Mr. Chen must pay Green Tax for that block, you must see how many hours he spent at the hotel during that block. In this case, it is 8 hours (which is less than 12 hours). Therefore, Mr. Chen is not required to pay Green Tax for that block.

Hence, Mr. Chen must pay \$6 as Green Tax (i.e. only for 1 taxable day).

### Example 2: 12-hour rule

Mrs. Heger checked in to Delta Safari at 09:00 hours on 5 November 2015, and checked out at 21:00 hours on the same day. What is her Green Tax liability?

In this case, Mrs. Heger spent exactly 12 hours on the vessel. Under the 12-hour rule, Green Tax is payable if the tourist spent 12 hours or more at the establishment during the 24-hour block in which the tourist checks out.

Hence, Mrs. Heger must pay \$6 as Green Tax.

## Stay overs

The Green Tax payable for stay over guests is based on the total time the guest spends at the tourist establishment during the 24-hour block, which belongs to 23:59 of the last day of the taxable month.

If the tourist spent 12 hours or more at the establishment from the beginning of the 24-hour block until 23:59 hours of the last day of the month, Green Tax for that block must be accounted for during that month.

If the tourist spent less than 12 hours at the establishment from the beginning of the 24-hour block until 23:59 hours of the last day of the month, and if that block is considered as a taxable day under the 12-hour rule, Green Tax must be paid in the month of check-out, and the tax liability for this 24-hour block should be included in the tax return of the month of check-out.

### Example 3: Stay overs

Mrs. Smith checked in to White Beach Resort at 18:00 hours on 29 November 2015, and checked out at 12:00 hours on 1 December 2015. What is her Green Tax liability for November and December?

In November, she spends one taxable day at the resort (18:00 hours on 29 November to 18:00 hours on 30 November). Since the time between 18:00 hours and 23:59 hours on 30 November 2015 is less than 12 hours, she is not required to pay Green Tax for that block in November. Therefore, Mrs. Smith must pay \$6 as Green Tax for November.

The second 24-hour block is the block in which she checks out. It is important to note that this block starts from where you left off in November, and not from 00:00 hours of 1 December – in this case, this block starts from 18:00 hours of 30 November 2015. When you apply the 12-hour rule, Mrs. Smith must pay Green Tax for that block because she spent 18 hours at the hotel. However, Green Tax for this block is payable in December. Therefore, Mrs. Smith must pay \$6 as Green Tax for December too.

### Example 4: Stay overs

Mr. Evanoff checked in to Delta Safari at 12:00 hours on 30 November 2015, and checked out at 12:00 hours on 1 December 2015. What is his Green Tax liability for November and December?

Since the time between 12:00 hours and 23:59 hours on 30 November is less than 12 hours, Mr. Evanoff is not required to pay any Green Tax for November. However, he must pay \$6 as Green Tax in December because he spent 1 taxable day on the vessel.

## Guests already checked in to a tourist establishment by 1 January 2025

The 12-hour rule is used to determine the Green Tax rate to be paid by tourists who stays over at the end of 31 December 2024 (i.e. tourist who do not check out by 23:59 hours of December 2024). Such tourist must pay Green Tax at the applicable rate to the tourist establishment on the date on which the first 12 hours of the 24-hour block, including 23:59 hours of 31 December 2024, ends.

If the first 12 hours of the 24-hour block which commences on 31 December 2024 ends on or before 23:59 of that day, then the Green Tax for this 24-hour block will be charged at the rate applicable till 31 December 2024. The tax on the block will be included in the December 2024 Green Tax return.

If the first 12 hours of the 24-hour block, which commences on 31 December 2024, end on or after 00:00 hours of 1 January 2025, then this 24-hour block will be charged at the rate applicable starting from 1 January 2025 onwards. The tax on this block will be included in the January 2025 Green Tax return.

### Example 5: Guests already checked in to an establishment by 1<sup>st</sup> January 2025

Ms. Jena checked in to Marvel Guesthouse at 15:00 hours on 30 December 2024 and checked out at 16:00 hours on 1 January 2025. Marvel Guesthouse is located in an inhabited island and has 60 rooms. What is Ms. Jena's Green Tax liability?

For the first 24-hour block, which starts at 15:00 hours on 30 December 2024 and ends at 15:00 hours on 31 December 2024, Ms. Jena should pay Green Tax at the rate of USD 6, as this is the prevailing rate till 31 December 2024.

Ms. Jena was already checked in when the new tax rate came into effect on 1 January 2025. Hence, in order to determine the tax rate applicable for the 24-hour block which starts at 15:00 hours of 31 December 2024 and ends at 15:00 hours of 1 January 2025, we have to determine which date the first 12 hours of this 24-hour block falls on.

From 15:00 to 23:59 of 31 December 2024, Ms. Jena only spent a total of 9 hours in the guesthouse. Thus, the first 12 hours of the 24-hour block ends on 1 January 2025, and the Green Tax must be paid at the new rate. As Marvel guesthouse is located in an inhabited island and has more than 50 rooms, Ms. Jena has to pay USD 12 as Green Tax for this 24-hour block.

The USD 6 paid as Green Tax by Ms. Jena should be included in the December 2024 tax return. The USD 12 paid as Green Tax by Ms. Jena should be included in the January 2025 tax return.

### Example 6: Guests already checked in to a guesthouse by 1<sup>st</sup> January 2025

Mr. Henry checked in to Marvel Resort at 11:00 hours on 31 December 2024, and checked out at 12:00 hours on 3 January 2025. What is Mr. Henry's Green Tax liability?

Mr. Henry was already checked in when the new tax rate came into effect on 1 January 2024. Hence, in order to determine the tax rate applicable for the 24-hour block which starts at 11:00 hours of 31 December 2024 and ends at 11:00 hours of 1 January 2025, we have to determine which date the first 12 hours of this 24-hour block falls on.

From 11:00 to 23:59 of 31 December 2024, Mr. Henry spent a total of 13 hours in the resort. Thus, the first 12 hours of the 24-hour block ends on 31 December 2024, and the Green Tax must be paid at the tax rate prevailing on 31 December 2024.

Before 1 January 2025, resorts are subject to Green Tax at the rate of USD 6 per day of stay and beginning on 1 January 2025 the rate is USD 12. Hence, Mr. Henry has to pay a total of USD 30 for his stay of 3 days.

The USD 6 paid as Green Tax by Mr. Henry should be included in the December 2024 tax return. The USD 24 (USD 12 X 2 days) paid as Green Tax should be included in the tax return submitted for January 2025.

## Children under the age of 2 years

Starting from 1 January 2025, children under the age of 2 years are exempt from the Green Tax. Tourist establishments do not need to charge Green Tax from children who are not yet 2 years old at the time of check-in. There is a transitional arrangement as this exemption applies only from 1 January 2025 onwards.

For children staying over from 31 December 2024 to 1 January 2025, who are not yet 2 years old on or before 1 January 2025, they will be considered to have checked out at 23:59 on 31 December 2024 and checked back in at 00:00 on 1 January 2025. This transitional treatment ensures the exemption applies correctly. The child should be charged for the period of stay before 1 January 2025 and the exemption takes effect on 1 January 2025.

### Example 7: Children under the age of 2 years

Ms. Anjali checked in to Blue Isle Resort at 15:00 hours on 14 March 2025 and checked out at 15:00 hours on 20 March 2025. Ms. Anjali would be 2 years old on 20 July 2025.

What is *her* Green Tax liability?

Ms. Anjali's Green Tax would be zero as she would be exempt, since she was not 2 years old when she checked in to the resort.

### Example 8: Children under the age of 2 years

Mr. Bob checked in to Blue Isle Resort at 15:00 hours on 23 February 2025 and checked out at 15:00 hours on 27 February 2025. His second birthday is 23 February 2025.

What is *his* Green Tax liability?

Green Tax should be charged, since he was 2 years on the date he checked in to the resort. Green Tax of USD 48 must be charged for 4 days of stay at USD 12 per day.

#### Example 9: Children under the age of 2 years (Transitional Rule)

Ms. Rachel checked into Chaalu Resort at 15:00 on 28 December 2024 and checked out at 15:00 on 1 January 2025. She will turn two years old on 1 October 2025.

To calculate her Green Tax liability, the transitional rule must be applied. Since she is a stay-over guest who is not two years old by 1 January 2025, the resort must check her out at 23:59 on 31 December 2024 and check her back in at 00:00 on 1 January 2025.

- **1<sup>st</sup> block of her stay:** 15:00 on 28 December 2024 – 23:59 on 31 December 2024
- **2<sup>nd</sup> block of her stay:** 00:00 on 1 January 2025 – 15:00 on 2 January 2025

A Green Tax of USD 18 must be charged for the 1st block of her stay. No Green Tax should be charged for the 2nd block of her stay, as stay-over guests who are not two years old by 1 January 2025, are exempt for the remainder of the stay.

## If the number of rooms in tourist guesthouses and hotels changes

From 1st January 2023 onwards, the rate at which hotels and tourist guesthouses collect Green Tax depends on the location of the establishment and the number of rooms registered therein. Meaning, if the number of rooms in a hotel or guesthouse changes, there might be a change in the Green Tax rate collected from tourists staying in that establishment on that particular day.

Therefore, if the number of rooms in any tourist guesthouse or hotel changes after 31 December 2022, we have to determine the tax rate to be charged from tourists who are already checked-in on the day the number of rooms were changed. In order to determine the tax rate to be charged, we have to determine which date the first 12 hours of the 24-hour block, which belongs to 23:59 hours of the date before the number of rooms changed, fall on. If the first 12 hours of this 24-hour block fall on the date the number of rooms was changed, the tourist establishment should collect Green Tax at the rate applicable for the updated number of rooms.

#### Example 11: If the number of rooms in tourist guesthouses and hotels changes

Ms. Irene checked in to Marvel guesthouse at 15:00 hours on 14 February 2023, and checked out at 9:00 hours on 16 February 2023. The number of rooms at Marvel

Guesthouse was changed from 50 to 54 rooms and registered on 16 February 2023. Marvel hotel is located in K. Maafushi. What is Ms. Irene's Green Tax liability?

Tourist guesthouses with 50 or less rooms that are located in inhabited islands must charge Green Tax at the rate of USD 3 per day. Tourist guesthouses with more than 50 rooms must charge Green Tax at the rate of USD 6 per day.

With the change in the number of rooms in Marvel guesthouse, the rate at which the guesthouse collects Green Tax will change. Ms. Irene's first taxable day starts from 15:00 hours of 14 February 2023 and ends at 15:00 hours of 15 February 2023. Since, first 12 hours of the 24-hour block ends at 01:00 hours of 15 February 2023, USD 3 will be charged as Green for this block. This is because on 15 February 2023, Marvel Guesthouse has 50 or less registered rooms and is located in an inhabited island.

Ms. Irene's second taxable day starts from 15:00 hours of 15 February 2023 and ends at 15:00 hours of 16 February 2023. Since, at the time of check-out (09:00 hours of 16 February 2023), Ms. Irene has spent more than 12 hours in the guesthouse, Green Tax must be charged for this 24-hour block. On 16 February 2023, Marvel Guesthouse has more than 50 rooms and is operated in an inhabited island. Hence, Ms. Irene should pay USD 6 as Green Tax for this 24-hour block.

Marvel Guesthouse should collect USD 9 from Ms. Irene as Green Tax and this should be included in the February 2023 Green Tax return.

## Resident permit holders

It may be the case that the visa of a resident permit holder had expired when he checked in or expired during his stay. You must not charge him Green Tax if the visa was valid at the time of check-in, even if it expired before he checked out. However, if the visa had already expired at the time of check-in, you must treat him as a tourist visa holder and charge him Green Tax for the entire stay, even if he renewed it before he checked out

### Example 12: Resident permit holders

Mr. Perera checked in to White Beach Resort at 12:00 hours on 15 November 2015, and checked out at 12:00 hours on 18 November 2015. Mr. Perera's work visa expired on 17 November 2015. What is his Green Tax liability?

Since Mr. Perera's work visa was valid at the time of check-in, he must be treated as a resident permit holder. Therefore, he will not be required to pay Green Tax for his stay at White Beach Resort, irrespective of the fact that it expired before he checked out.

## Complimentary stays

Tourists staying at the establishment for free or on a complimentary basis must also pay Green Tax.

## Late check-outs

If you allow a guest to check out late, you must record his actual check-out time in your system or documents. His Green Tax computation must also be based on the actual check-out time.

## Flight crew

Flight crew enter the Maldives under a General Declaration (GD) and are not considered as tourists. Therefore, you must not charge Green Tax from flight crew.

## Foreign employees of the establishment

It is possible that the work visa of an employee staying at the establishment or a contract worker carrying on some work at the establishment expires during his stay. You are not required to charge Green Tax from such persons even if their visa expires. The only situation where you must record their stay and charge Green Tax is if such person checks in to a room approved by the Ministry of Tourism to accommodate tourists, and his visa had expired at the time of check-in.

## Anti-avoidance

A guest who checks out may check in to the same establishment again within 12 hours of check-out. In such cases, his check-out must be disregarded. Instead, he must be considered as having stayed at the establishment continuously until he checks out again. His Green Tax liability must also be computed based on this assumption.

## 5. Green Tax return and payment

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Each tourist establishment must file a monthly Green Tax return by the 28<sup>th</sup> day of the following month, using MIRA 501 (Green Tax Return). The return must be supported by an Information Sheet.

### Find out more

Instructions on completing MIRA 501 and the Information Sheet is available at <https://shorturl.at/tqSwk>.

Your Green Tax return and Information Sheet must be filed via our online portal “MIRAconnect”. All Green Tax related payments must also be paid through this portal, or via the Maldives Real Time Gross Settlement (MRTGS) facility or Bank of Maldives Mastercard Business Debit Card (USD).

Your log-in credentials for the portal will be emailed to you upon registration for Green Tax.

If you are faced with a situation where you are unable to file or pay through the portal or via MRTGS, you may request us to allow you to file and pay “offline”. We will allow you to do so if your circumstances are genuine and exceptional.

### Non-filing penalty

If you do not file your Green Tax return or file it late, you will be required to pay a penalty of 50 Rufiyaa per day and 0.5% of your Green Tax liability (item I on your Green Tax return) for that period.

### Non-payment penalty

If you do not pay your Green Tax liability or pay it late, you will be required to pay a penalty of 0.05% of the outstanding amount per day.

### Amending your Green Tax return

Tourist establishments may file an amended Green Tax return within 12 months from the due date for filing that return. An amended Green Tax return must be supported by an explanation as to why the amendment is necessary. You must also submit supporting documents, if any, together with the amended return.

## 6. Foreign tourist vessels

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All foreign tourist vessels entering the Maldives are required by law to appoint a local agent to manage its stay in the Maldives. It is the local agent who is responsible for collecting Green Tax from tourists on board the vessel and paying it to us. It is also the responsibility of the local agent to pay any additional taxes and penalties in respect of that vessel. Consequently, due to the nature of their operations, some of the requirements explained above do not apply to foreign tourist vessels.

This section explains the requirements which are unique to foreign tourist vessels.

### Registration

Foreign tourist vessels will be registered for Green Tax in the name of the local agent of that vessel. We will not issue Green Tax Registration Certificates to local agents. Instead, we will issue a document to the local agent for each voyage under his agentship. The document will include the Taxpayer Identification Number for that particular voyage.

### Green Tax computation

The 12-hour rule applies to foreign tourist vessels too. However, since foreign tourist vessels are not required to file Green Tax returns on a monthly basis, there won't be any stay over guests. Therefore, the computation rules for stay over guests do not apply to foreign tourist vessels.

For the purpose of computing Green Tax, the check-in time of guests on board a foreign tourist vessel at the time of its arrival in the Maldives is the customs inward clearance time of the vessel. Customs inward clearance time is the time which is officially recorded as the time at which a foreign tourist vessel entered the Maldives, as stated on the Inward Clearance Certificate issued by the Maldives Customs Service.

The check-out time of guests on board a foreign tourist vessel at the time of its departure from the Maldives is the estimated time of departure of the vessel.

The check-in time of guests who board the vessel after its arrival in the Maldives is the time at which the guests board the vessel. The check-out time of guests who disembark the vessel before its departure from the Maldives is the time at which they disembark the vessel.

The local agent of a foreign tourist vessel must maintain records about passenger and crew movements to and from the vessel during its stay in the Maldives.

## Crew on board

Crew members on board a foreign tourist vessel enters the Maldives under “crew visa” and are not considered as tourists. Therefore, crew members are not required to pay Green Tax.

## Green Tax return and payment

The agent of a foreign tourist vessel must file a Green Tax return for the entire duration of its stay in the Maldives, using MIRA 502 (Green Tax Return: Foreign Tourist Vessels). The return must be supported by an Information Sheet.

### Find out more

Instructions on completing MIRA 502 and the Information Sheet is available at <https://shorturl.at/DwtEp>.

The deadline for filing the return and making payment is the date on which customs outward clearance is granted. Customs outward clearance date is the date which is officially recorded as the date on which a foreign tourist vessel left the Maldives, as stated on the Post Clearance Certificate issued by the Maldives Customs Service.

It is important to note that the return must be filed and payment must be made before the vessel departs from the Maldives. The Maldives Customs Service will not provide outward clearance to the vessel unless the return has been filed and all Green Tax related payments have been made.

Since the check-out time of guests on board a foreign tourist vessel is the estimated time of departure of the vessel, and because the return must be filed before applying to the Maldives Customs Service for the Post Clearance Certificate, the Green Tax liability which is initially computed for a foreign tourist vessel is an estimate. It is possible that the actual time of departure is different from the estimated time.

If the actual time of departure is different from the estimated time of departure, and the vessel's Green Tax liability is different when you compute it assuming that the check-out time of guests is the actual time of departure, the agent must file an amended Green Tax return by the next day following its departure from the Maldives. The agent must also pay any additional tax within this duration. Failure to submit an amended Green Tax return and pay additional tax by the deadline may result in penalties.

## 7. Not charging GST on Green Tax

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The tax invoices and receipts you issue for the purposes of GST may include an amount of Green Tax in them. In such cases, you must exclude the amount of Green Tax included in the transaction before you compute GST. The amount of Green Tax must be clearly shown on the tax invoice or receipt.

The amount of Green Tax excluded for the purpose of computing GST must be the correct amount of Green Tax computed in accordance with applicable laws and regulations.

Further, if you have collected a higher amount of Green Tax than which is chargeable, or charged it from a guest who is not subject to Green Tax, you must refund it to the guest; if not, you must pay it to us.

## 8. Record keeping

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In addition to the general record keeping requirements, you must maintain your guest register and guest registration cards for a minimum period of five years. You must also keep copies of identification documents of guests who are not subject to Green Tax.

For Maldivians, this will be their copy of the National Identity Card, for resident permit holders this will be copy of their visa and for children below the age of 2 years this would be copy of the passport. In the case of flight crew and vessel crew, you must keep a copy of their GD or crew list.

It is not necessary that you maintain your records in hard copy; you may maintain them electronically as long as our electronic record keeping requirements are met.

### Find out more

A general guide to record keeping (MIRA M816) is available at <https://shorturl.at/zdbn4>.

## 9. Relevant laws, regulations and tax rulings

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The following laws, regulations and tax rulings provide the legal basis for the guidelines provided in this guide:

- [Tax Administration Act \(Law Number 3/2010\)](#)
- [Tax Administration Regulation\(Regulation Number 2013/R-45\)](#)
- [Green Tax Regulation \(Regulation Number 2015/R-181\)](#)
- [Sixth Amendment to the Maldives Tourism Act \(Law Number 42/2014\)](#)
- [Seventh Amendment to the Maldives Tourism Act \(Law Number 8/2015\)](#)
- [Eighth Amendment to the Maldives Tourism Act \(Law Number 13/2016\)](#)
- [Eleventh amendment to the Maldives Tourism Act \(8/2022\)](#)
- [Twelfth amendment to the Maldives Tourism Act \(14/2022\)](#)
- [Thirteenth amendment to the Maldives Tourism Act \(9/2024\)](#)
- [Fourteenth amendment to the Maldives Tourism Act \(21/2024\)](#)
- [Goods and Services Tax Act \(Law Number 10/2011\)](#)
- [Goods and Services Tax Regulation \(Regulation Number 2011/R-43\)](#)



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