



CIRCULAR

Reference Number: 220-TD/CIR/2024/02
Date: 5 December 2024
To: Persons registered for Green Tax
Subject: Changes to Green Tax rates beginning from 1 January 2025

Please be informed that, with the enactment of the 14th amendment to the Maldives Tourism Act, the Green Tax rates will change, effective from 1 January 2025.

To this effect, all tourist resorts, integrated tourist resorts, tourist hotels, resort hotels, hotels, tourist vessels, tourist guesthouses and other such establishments are required to charge Green Tax from tourists staying in such establishments and vessel at USD 12, per day of stay, starting from 1 January 2025. However, if a hotel or tourist guesthouse operating on an inhabited island has 50 or fewer registered rooms, such establishments are required to charge Green Tax from tourists at USD 6, per day of stay, starting from 1 January 2025.

Further to this, children who are not yet 2 years of age by the date of check-in to the tourist establishment or vessel, will be exempt from Green Tax, beginning from 1 January 2025. Therefore, if a child who is not yet 2 years of age by 1 January 2025, has not checked out of the tourist establishment or vessel by 00:00 hrs of 1 January 2025, it shall be deemed that the child has checked out of the establishment or vessel at 23:59 hrs of 31 December 2024 and checked back in to the establishment or vessel at 00:00 hrs of 1 January 2025.

Changes to Green Tax Return

In light of the changes to Green Tax rates, please be advised to submit the new versions (version 25.1) of the Green Tax returns (MIRA 501 and MIRA 502) for periods beginning on or after 1 January 2025. The new versions of the returns are available for download on MIRA's website.

For further information, please contact us at 1415 or email us at 1415@mira.gov.mv.

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