



*Unofficial translation of the*

## **FIFTH AMENDMENT TO THE MALDIVES**

### **TOURISM ACT**

**5/2014**

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*In accordance with Article 92 of the Constitution, the “Fifth Amendment Bill to the Maldives Tourism Act (Law Number 2/99)” passed in the 4<sup>th</sup> extraordinary sitting of the People’s Majlis held on Tuesday the 4<sup>th</sup> of February 2014, has become law and has been published in the Government Gazette upon its ratification by the President on Thursday the 6<sup>th</sup> of February 2014 (6 Rabi’al-Akhir 1435).*

#### **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.*

## **FIFTH AMENDMENT TO THE MALDIVES TOURISM ACT**

The Maldives Tourism Act (Law Number 2/99) shall be amended as follows.

1. Insert the following subsections after Section 35(d) of the aforementioned Act.
  35. (e) Notwithstanding the termination date of the tax imposed under subsection (a) in subsection (d), the tax imposed under subsection (a) shall be reinstated from the date of ratification and commencement of [the Fifth Amendment to the Maldives Tourism Act].
  - (f) The tax reinstated under subsection (e) shall terminate on 30 November 2014.
  
2. Amend Section 36 of the aforementioned Act as follows.
  36. (a) Information regarding tourists who stayed in a tourist resort, tourist hotel, tourist guesthouse or on a tourist vessel during the preceding month shall be submitted to the Maldives Inland Revenue Authority by the 8<sup>th</sup> day of the current month. Such information shall be submitted in the manner and format determined by that Authority.
  - (b) The Maldives Inland Revenue Authority has the power to audit and investigate in order to ensure the validity of information submitted under subsection (a).
  
3. Change all references to the “Department of Inland Revenue” in the aforementioned Act to the “Maldives Inland Revenue Authority”.
  
4. This Act shall commence upon it being published in the Gazette of the Government of Maldives.