

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**  
Malé, Republic of Maldives

## C I R C U L A R

**Reference Number:** 220-EA/CIR/2011/16

**Date:** 05 May 2011

**To:** Tourist Resorts/Tourist Hotels/Picnic Islands/Tourist Vessels/ Guest Houses

**Subject: Informing MIRA about temporary/permanent closure of the Tourist Establishments**

---

All persons operating Tourist Resorts, Tourist Hotels, Picnic Islands, Tourist Vessels, Guest Houses and any other Tourist Establishments are kindly requested to take note of the following.

All persons who are liable to pay Tourism Goods and Services Tax (T-GST) under Tourism Goods and Services Tax Act (Act No 19/2010), tourism tax and land rent under the Maldives Tourism Act (Act No 2/99) are hereby instructed to inform the Maldives Inland Revenue Authority (MIRA) in writing prior to any temporary or permanent closure of the tourist establishment for any purpose. And all persons operating these Tourist Establishments shall continue to pay the applicable tax and file the returns in accordance with the relevant laws and regulations until the status of the operations are being communicated to us.

Any person without having MIRA informed of the closure shall be deemed to be operating and shall be liable to file applicable returns on time and fulfill other obligations required of them. Non conformation to this shall attract fines and other penalties under the relevant laws and regulations.

Thank You,

Yazeed Mohamed

Commissioner General of Taxation