

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

CIRCULAR

Reference Number: 220-TP/CIR/2015/14

Date: 15 October 2015

To: Operators of tourist resorts, hotels and vessels, and local agents of foreign tourist vessels

Subject: Green Tax

Pursuant to the [Sixth Amendment to the Maldives Tourism Act](#), tourist resorts, tourist hotels and tourist vessels are required to collect Green Tax at the rate of US\$ 6 per day per person from tourists staying at the establishment from 1 November 2015 onwards.

The policies and procedures related to the imposition of Green Tax are set out in the [Green Tax Regulation](#), which is available on our website.

Therefore, you are required to collect Green Tax from tourists from 1 November 2015 onwards and remit the tax to MIRA in accordance with the Maldives Tourism Act and the Green Tax Regulation.

Green Tax awareness sessions are now being conducted by MIRA. You may register for a session through our website (<http://www.mira.gov.mv/Training.aspx>), or request us to visit your establishment to deliver information sessions.

Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.

Yazeed Mohamed
Commissioner General of Taxation