بسم الله الرحمن الرحيم

ދިވެހިރާજ્ય ગેઝેટ

ވޮލިއުમ: 45 નમ્બર: 136 તારીખ: 15 ઝુલ્હિજ્જા 1437 - 18 સપ્ટેમ્બર 2016 ઘોષણાપત્ર

##�નમ્બર: TR-2016/E1

ઇમર્જન્સી: ઇમર્જન્સી કાયદાની 1 કલમ હેઠળ ઘોષણા

સરકારી ગેઝેટ ઓફિસ
ઝકારિયા મગ્રેબી મંઝિલ
માલે, માલદીવ્સ

ફોન: 333 6334
ફેક્સ: 331 0274
વેબસાઈટ: www.gazette.gov.mv

- સરકારી ગેઝેટમાં પ્રકાશિત કરવા માટે સ્વીકારવામાં આવેલ તમામ જાહેરાતો.
- દર અઠવાડિયે સ્વીકારવામાં આવેલ જાહેરાતો શુક્રવાર સાંજે 12:00 સુધી પ્રકાશિત કરવામાં આવશે. આ પછી સ્વીકારવામાં આવેલ જાહેરાતો આગામી અઠવાડિયાના શુક્રવાર સાંજે 12:00 સુધી પ્રકાશિત કરવામાં આવશે.
- સરકારી ગેઝેટમાં પ્રકાશિત કરવા માટે legalaffairs@po.gov.mv પર મોકલો.

بسم الله الرحمن الرحيم

ذُمْحِيءْوُسُ ءِسْرَوَسْءْ ءَرُوسِرْدْ ءْمُوءِرِجِ

دُمُرُ، ءِرُوِرِمُرْءُ

ھُبْسُ ءَرْجِوِسْرُ

ذُبِرِسْ ھُبْسُ: ذُبِرِسْ ھُبْسُ دَوُّمِدَرَسْ 1 وَسَرَ ءِبْسُوُّرْ ذُسَرْدْسْ

ءِرُوَءَرْسْسُ سَرْسْھَرْ: TR-2016/E1

مُّبِرْدْ: 18 ءْدَوَسُھْ 2016 (ھُمَّسُوَرَمِ)

دِمِ ذُّسْرْ سَرْسْھَرْ 14/2011 دُدَرُوُءِرْسْرْ ءِبْسُوُّرْسْرْوَءِوُّ ذُّسْرْ سَرْسْھَرْ 3/2010 (ھُبْسُ سَرْدُّدْھُرْ ءِمُّرِبِ ذُّسْرْ) ذُ 84 وَسَرَ دُّمْمُّرُذُ مُرَسْرْ سَرْءُوَءِوُّ سْرْجِوِسْءُسُرْ. ءُرُسْ ذُّمُوَسْ ھَمُّسْسْرْوَءِوُّ رُّوَمُمْدُوَءِ دُسْمِ، ذُّسْرَسْ بَوُّمُّبِرْوُوَءِوُّ مُوَسْمُوَسْدَءِ بَوُّمُّبِرْوُوَءِ مُ وَبِرِ ءِبْسُوُّرْسْرْوَءِوُّ ذُّسْرْ سَرْسْھَرْ 2/99 (مِرُوُرِسْمُھْمُّدُ ھْمِرِيَدُّھُرْ ذُّسْرْ) مُسَرُوُ. مُرِمِ دَوُّمِدَرَسْ بَوُّمُّبِرْوُوَءِوُّ مُوَسْمُوَسْدَءِ بَوُّمُّبِرْوُوَءِ مُ وَبِرِ دَوُّمِدْ سَرْسْھَرْ 2015/R-181 (ذُبِرِسْ ھُبْسُ دَوُّمِدْ) مُسَرُوُ. ھُبْسُ مَرُمْسُ ذُمُّمُوَسْ ءِ سْرْجِوِسْءُسُرْ مُوَھُّوَدَسْ ذُّسْرِبِ ذُمُوْسْ مُّرِيءْدُسْمُءُوُ.

مُوَّمُسَرُوُ

1. ءِ سْرْجِوِسْءُ دَذُّبَسُوَرَبِ، ذُّسْرْ سَرْسْھَرْ 13/2016 (مِرُوُرِسْمُھْمُّدُ ھْمِرِيَدُّھُرْ ذُّسْرْسَرْ 8 وَسَرَ ءِبْسُوُّرْ ءُسَرُدْءُ ذُّسْرْ) مُ ءُبِءُسْ دَوُّمِدْ سَرْسْھَرْ 2015/R-181 (ذُبِرِسْ ھُبْسُ دَوُّمِدْ) مَسْ ءُسْسَرْسْمُبِرْ ھَمَرُوُمَوُسْ ءُسَرُدْءُ.

سْرْجِوِسْ

2. دَوُّمِدُءُ 2 وَسَرَ دُّسْمُّرَ مَسْسَرِوِ ذُّمَوْسْ ءِبْسُوُّرْسْرْوَسْ:

ءِ دَوُّمِدُءُ دَذُّبَسُوَرَبِ، ذُّسْرْسُءُ 35 وَسَرَ دُّسْمُّرُءُ (ر) مَرِمِ (ا) ذُ مَرُسْسْ ذُبِرِسْ ھُبْسُ سُءُّسْ ءُسْتُوُمَوُّمِ رَدَمَوُسْ سَسِءَسُءُدُّمِ، ذُبِرِسْ ھُبْسُ سُءُدَرُسْمَبِ دِمُّمَسْ رُسَرَءَسْمُبِرْ دَءُسْتُوُّمُ رُسَرَءُدُّھُبْ ءُسْتُوُمَوُّمِ سُ سْرْجِوِسْءُ سَدُّھُبْ ءُسْ سَدُّھُبْ ءُسْتُوُمَوُسْ سَسِءَسُءُدُءُ.

3. دَوُّمِدُءُ 3 وَسَرَ دُّسْمُّرُءُ (ر) مَسْسَرِوِ ذُّمَوْسْ ءِبْسُوُّرْسْرْوَسْ:

(ر) ھْمِرِسْھْ مِرِيُھْمُ سْرُوَمَ ھْمِرِسْھْ رُّمَءُسُ سْرُوَمَ ھْمِرِسْھْ مُءَسْمُسُ سْرُوَمَ ھْمِرِسْھْ ءُسْھْرَمُسْمُسُ ءْمُبِرْسُوُسْ دِسِرِسْھْمِ ءُوُ ھْمِرِيَدُسْ دُّسْمُّرْ مُّمِرُسْ ءُبِرِءُسْ سُ وَسُسُ ذُبِرِسْ ھُبْسُ

ތަފާސީކުރެއް ކުރެވިދާނެ. ނުވަތަ ، ކުރިން ، ތަފާސީ ކުރެވިފައި ، ،ކ ،ؤ ،ؤ ،ؤ

8. ކޯވާރުގެ 7 ވަނަ ފާރާގެ އަންނަނިވި ބަންދުކުރުން:

ދިވެހިންގެ ބިލްދ، ދިވެހިންގެ ހިންގ، ދިވެހިންގެ ތަރަގ ތަކެއްތަ ދިވެހިންގެ ކުރިން ހުރިކަން ދިވެހިރާއްޖެ ހިންގުމުން ބަލައިގަންނަން ހ ހުވަތަ ބަދަލުކުރާ ބަދަލުތަކުން ވެސް (ވަނަބަ) ދިވަހުގެ ބަންދުގެ ކުރިން ، ހ ވަނަދުގެ ކުރިން ، ،ކ ،ق ،ف ،ق ،ق ،ق

13. ކޯވާދެއްގެ 9 ވަނަ ފާރާގެ (ބ) އަންނަންވާ ބަންދުކުރުން:

(ހ) ފެރާއި، ދ ؛ ؛ ؛

30 ،ﷺ 2016 ،ﷺ ،ﷺ ،ﷺ

بسم الله الرحمن الرحيم

MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

TAX RULING

Green Tax: First amendment to the Green Tax Regulation

Reference No.: TR-2016/E1
Date of issue: Thursday, 18 August 2016

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. Unless otherwise stated, all references to the Act are to the Maldives Tourism Act (Law Number 2/99) as amended, and all references to the Regulation are to the Green Tax Regulation (Regulation Number 2015/R-181). This ruling is legally binding.

Introduction

1. This ruling brings the necessary changes to the Green Tax Regulation (Regulation Number 2015/R-181) pursuant to the Eighth Amendment to the Maldives Tourism Act (Law Number 13/2016).

Ruling

2. Amend section 2 of the Regulation as follows:

   The objective of this Regulation is to establish policies and procedures with regard to the imposition of Green Tax pursuant to Section 35(g) and (h) of the Act, to establish the procedures for submitting information required for the collection of Green Tax to MIRA and to establish other relevant procedures.

3. Amend section 3(a) of the Regulation as follows:

   (a) A tourist resort, tourist hotel, tourist vessel or a tourist guesthouse shall be registered for Green Tax from the date of issue of the operating license granted to that resort, hotel, vessel or guesthouse by the Ministry of Tourism. Such registration shall be made in the name of the person granted with the operating license, and each resort, hotel, vessel and guesthouse shall be registered separately.

4. Insert the following subsection after section 3(c) of the Regulation:

   (d) Even if a tourist guesthouse required to register with the Ministry of Tourism is operated without registering with that Ministry, the establishment shall be liable

to submit the Green Tax return and pay Green Tax in accordance with the Act and this Regulation from 1 October 2016 or, where the establishment commences operation after 1 October 2016, the date the establishment commenced operation.

5. Amend section 4 of the Regulation as follows:

Registration of existing resorts, hotels, vessels and guesthouses

(a) Tourist resorts, tourist hotels and tourist vessels registered with MIRA under the Goods and Services Tax Act (Law Number 10/2011) as of 31 October 2015 shall not be required to apply for registration. MIRA shall register such resorts, hotels and vessels for Green Tax and communicate registration details to the respective operating license holders.

(b) Tourist guesthouses registered with MIRA under the Goods and Services Tax Act (Law Number 10/2011) as of 30 September 2016 shall not be required to apply for registration. MIRA shall register such guesthouses for Green Tax and communicate registration details to the respective operating license holders.

6. Amend section 5 of the Regulation as follows:

All tourist resorts, tourist hotels, tourist vessels and tourist guesthouses registered under this Regulation shall be allocated a Taxpayer Identification Number (TIN).

7. Amend section 6(a) of the Regulation as follows:

(a) Each tourist resort, tourist hotel, tourist vessel and tourist guesthouse registered under this Regulation shall be provided with a Green Tax Registration Certificate.

8. Amend section 7 of the Regulation as follows:

A deregistration application shall be made by the operating license holder to MIRA in writing, within 15 (fifteen) days from the cancellation or transfer of the operating license of the tourist resort, tourist hotel, tourist vessel or tourist guesthouse.

9. Amend the body of section 8 of the Regulation as follows:

For the purposes of Section 35(g) and (h) of the Act, the amount of Green Tax payable shall be computed on the following basis:

10. Amend section 8(a) and (b) of the Regulation as follows:

(a) Green Tax shall be charged from the time the tourist checks in to the tourist resort, tourist hotel, tourist vessel or tourist guesthouse.

(b) Green Tax shall be charged by tourist resorts, tourist hotels and tourist vessels at the rate of 6 (six) United States Dollars for each 24 (twenty four) hours of stay by the tourist at the establishment from the time specified in subsection (a). Green Tax shall be charged by tourist guesthouses at the rate of 3 (three) United States Dollars for each 24 (twenty four) hours of stay by the tourist at the establishment from the time specified in subsection (a). However, the tourist shall be liable to pay Green Tax for the 24 hour block during which he checks out, only if he stayed at the establishment for at least 12 (twelve) hours within that 24 hour block.

11. Amend section 9(a) of the Regulation as follows:

(a) For the purposes of this Regulation, any person shall be considered to have checked in to a tourist resort, tourist hotel, tourist vessel or a tourist guesthouse when the person is recorded in the systems or documents of the establishment as a person staying at that establishment. The person shall be considered to have checked out when the person is recorded in the systems or documents as having checked out of that establishment.

12. Insert the following subsection after section 9(d) of the Regulation and renumber subsequent subsections:

(e) Notwithstanding subsections (a) and (c), for the purposes of this Regulation, a person who stays at a tourist guesthouse at 00:00 hrs of 1 October 2016 shall be considered to have checked in to the establishment at 00:00 hrs of 1 October 2016.

13. Amend section 9(e) of the Regulation as follows:

(f) Where a person who checks out of a tourist resort, tourist hotel, tourist vessel or a tourist guesthouse subsequently checks in to that establishment within 12 hours of check out, such person shall not be deemed to have checked out. The amount of Green Tax payable by such person shall also be computed assuming that the person had not checked out of the establishment.

14. Amend section 10(a), (b) and (c) of the Regulation as follows:

(a) Tourist resorts, tourist hotels, tourist vessels and tourist guesthouses shall compute their Green Tax liability, and file tax returns with MIRA, in accordance with the Act and this Regulation.

(b) Tourist resorts, tourist hotels, tourist vessels and tourist guesthouses shall file a tax return for each calendar month on or before the 28th day of the subsequent month, using MIRA 501 (Green Tax Return) form.

(c) Tourist resorts, tourist hotels, tourist vessels and tourist guesthouses are required to file a Green Tax return with MIRA in accordance with subsection (b), even if the tourist resort, tourist hotel or tourist vessel is not in operation or if guests do not stay in the establishment, for as long as the establishment is not deregistered from Green Tax.

15. Amend section 12(a) of the Regulation as follows:

(a) A tourist resort, tourist hotel, tourist vessel or a tourist guesthouse may amend a Green Tax return submitted in accordance with Section 10 of this Regulation by filing an amended Green Tax return within 12 (twelve) months from the due date for filing that return.

16. Amend section 13(a) of the Regulation as follows:

(a) Every tourist resort, tourist hotel, tourist vessel and tourist guesthouse shall submit an Information Sheet to MIRA together with the Green Tax Return, in a format prescribed by MIRA. The Information Sheet shall contain information about all the guests who stayed at the establishment during the period.

17. Insert the following subsection after section 13(b)(4) of the Regulation:

(b) (5) Notwithstanding subsection (b)(4), guest registration numbers used by tourist guesthouses from 1 October 2016 onwards shall be a continuation of the guest registration numbers used until 30 September 2016.

18. Amend section 14(a) of the Regulation as follows:

(a) Tourist resorts, tourist hotels, tourist vessels and tourist guesthouses shall pay the amount of Green Tax payable for each month, to MIRA on or before the 28th day of the subsequent month.

19. Amend the body of section 18 of the Regulation as follows:

In addition to the records required to be maintained in accordance with the Tax Administration Act (Law Number 3/2010) and the Tax Administration Regulation (Regulation Number 2013/R-45), tourist resorts, tourist hotels, tourist vessels and tourist guesthouses shall be required to maintain the following records:

20. Amend the following definitions in section 22 of the Regulation as follows:

Person who "operates" a tourist resort, tourist hotel, tourist vessel or a tourist guesthouse refers to the person to whom the operating license is issued by the Ministry of Tourism.

"Green Tax" refers to the tax imposed pursuant to Section 35(g) and (h) of the Act.

Date of Effect

21. This ruling shall have effect from its date of issue.

This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.

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