



Unofficial translation of the

FOURTEENTH AMENDMENT TO THE MALDIVES TOURISM ACT

21/2024

In accordance with Article 92 of the Constitution, the "Fourteenth Amendment Bill to the Maldives Tourism Act (Law Number 2/99)" passed in the 44th sitting of the 20th Parliament held on Thursday the 31st of October 2024, becomes law and has been published in the Government Gazette upon its ratification by the President on Tuesday the 5th of November 2024 (3 Jumad'al-Ula 1446).

DISCLAIMER OF LIABILITY

This is the unofficial translation of the original Act in Dhivehi and consists only the content pertaining to the implementation of Green Tax. In the event of any 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.

FOURTEENTH AMENDMENT TO THE MALDIVES TOURISM ACT

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

3. Amend Section 35(g) and (h) of the aforementioned Act as follows:

35. (g) Green Tax shall be collected to the State from tourists staying at tourist resorts, integrated tourist resorts, resort hotels, hotels, tourist guesthouses, tourist vessels, and other such establishments operated in the Maldives, at the following rates, per day of stay, for the following periods:

- (1) USD 6 (Six United States Dollar) per guest from 1 January 2023 to 31 December 2024;
- (2) USD 12 (Twelve United States Dollar) per guest from 1 January 2025 onwards.

(h) Notwithstanding subsection (g), Green Tax shall be collected to the State from tourists staying at hotels and tourist guesthouses that are operated in inhabited islands and have 50 (fifty) or fewer registered rooms, at the following rates per day of stay, for the following periods:

- (1) USD 3 (Three United States Dollar) per guest from 1 January 2023 to 31 December 2024;
- (2) USD 6 (Six United States Dollar) per guest from 1 January 2025 onwards.

4. Amend Section 35(j) of the aforementioned Act as follows:

35. (j) Notwithstanding subsections (g) and (h), children under the age of 2 (two) years shall be exempt from the Green Tax effective 1 January 2025.

5. Repeal subsections 35(k), 35(l) and 35(m) of the aforementioned Act.

6. Any amendments requisite to the Regulations made pursuant to the aforementioned Act consequent to the amendments to the aforementioned Act by this Act, shall be formulated and published in the Government Gazette before the expiry of 30 (thirty) days from the date of effect of this Act.
7. This Act shall commence upon its passing, ratification, and publication in the Gazette of the Government of Maldives.