

pursuant to those Acts. Any word or expression not defined in this Regulation, unless the context otherwise requires, shall have the same meaning such word or expression has in those Acts.

### **23. Commencement of the Regulation**

This Regulation shall have effect from the date of its publication in the Government Gazette of the Maldives.

### **24. Definitions**

In this Regulation, unless otherwise specified:

- (a) "Act" refers to the Airport Taxes and Fees Act (Law Number 29/2016).
- (b) "Airlines operating scheduled flights to the Maldives" refers to airlines which are issued with the necessary permit by the Maldives Civil Aviation Authority to operate scheduled flights to the Maldives
- (c) "Airport Development Fee" refers to the fee imposed pursuant to Section 3 of the Act.
- (d) "Airport Service Charge" refers to the tax imposed pursuant to Section 2 of the Act.
- (e) "MIRA" refers to the Maldives Inland Revenue Authority established pursuant to the Tax Administration Act (Law Number 3/2010).
- (f) "MIRAconnect" refers to MIRA's online platform for filing tax returns and making payments online.
- (g) "Registered person" refers to airport operators and airlines operating scheduled flights to the Maldives, which are required to be registered with MIRA in accordance with Section 3 of this Regulation.

## CHAPTER 4: MISCELLANEOUS PROVISIONS

### **18. Payment of Airport Service Charge and Airport Development Fee charged in violation of the Act to MIRA**

- (a) Where a person not allowed to charge Airport Service Charge or Airport Development Fee under the Act and this Regulation does charge Airport Service Charge or Airport Development Fee, or where Airport Service Charge or Airport Development Fee is charged to a person who is not required to pay it, or where Airport Service Charge or Airport Development Fee charged is more than the amount chargeable, the amount shall be refunded to the passenger by the deadline for submission of the respective Airport Taxes and Fees Return to MIRA.
- (b) Where an amount is not refunded to the passenger in accordance with subsection (a), the amount shall be paid to MIRA.

### **19. Providing information to MIRA**

Airport operators shall submit to MIRA on a monthly basis, information about flights of scheduled airlines that departed from the Maldives via that airport, in a format prescribed by MIRA.

### **20. Record keeping**

In addition to the records required to be maintained in accordance with the Airport Taxes and Fees Act (Law Number 29/2016), the Tax Administration Act (Law Number 3/2010) and the Tax Administration Regulation (Regulation Number 2013/R-45), registered persons shall maintain sufficient records to enable MIRA to ascertain that the amount of tax declared is correct.

### **21. Fines**

Where a person required to register for Airport Service Charge and Airport Development Fee does not register with MIRA, or where a person liable to submit an Airport Taxes and Fees Return does not submit it or submits it late, or does not pay Airport Service Charge and Airport Development Fee by the specified deadline or pays it late, the person shall be subject to the penalties specified in the Tax Administration Act (Law Number 3/2010) and the Tax Administration Regulation (Regulation Number 2013/R-45).

### **22. This Regulation to be read together with other laws**

This Regulation shall be read together with the Airport Taxes and Fees Act (Law Number 29/2016) and the Tax Administration Act (Law Number 3/2010) and regulations made

## CHAPTER 3: COLLECTION OF TAXES AND FEES

### 13. Persons with diplomatic immunity

- (a) Airport Service Charge and Airport Development Fee shall not be collected from persons with diplomatic immunity who depart from the Maldives via an airport in the Maldives.
- (b) For the purposes of the Act and this Regulation, “persons with diplomatic immunity” refer to foreign nationals resident in the Maldives as members of a foreign diplomatic mission, who are entitled to the privileges and immunities specified in the Vienna Convention on Diplomatic Relations (1961), and to all passengers on flights which are granted “diplomatic clearance” by the Ministry of Foreign Affairs.

### 14. Collection of Airport Development Fee from transit passengers

Airport Development Fee shall not be collected from transit passengers on “direct transit” flights, i.e. those flights which transit at an airport in the Maldives and depart with the same flight number.

### 15. Children below the age of 2 years

- (a) Airport Service Charge shall be collected from a child whose ticket originates from a point inside the Maldives, only if the child was 2 years or older on the date of departure from the Maldives.
- (b) Airport Service Charge shall be collected from a child whose ticket originates from a point outside the Maldives, only if the child was 2 years or older on the date of departure from the point of origin.

### 16. Maldivians with dual nationality

The rate of Airport Service Charge and Airport Development Fee applicable to a Maldivian national with dual nationality shall be based on the passport which is used by the person for outward Immigration clearance.

### 17. Force majeure

Airport Service Charge and Airport Development Fee shall not be collected from passengers on flights which depart from an airport in the Maldives after landing in a force majeure situation (for example, due to a technical issue with the aircraft or due to extreme weather).

## **11. Mandatory online filing of Airport Taxes and Fees Return and payment of tax**

- (a) The Airport Taxes and Fees Return required to be filed pursuant to Section 7 of this Regulation and the Information Sheet required to be submitted pursuant to Section 8 of this Regulation shall be submitted to MIRA via MIRAconnect. All amounts payable in relation to Airport Service Charge and Airport Development Fee shall also be made through MIRAconnect or via direct transfer to the Public Bank Account at the Maldives Monetary Authority.
- (b) Notwithstanding subsection (a), the Commissioner General of Taxation shall have the discretion to accept Airport Taxes and Fees Returns filed and payments made otherwise, upon request of the registered person. Under such circumstances, tax returns filed with MIRA by the registered person shall be signed by a person notified to MIRA as a person authorized to sign tax returns on behalf of the registered person.

## **12. Amending tax returns**

- (a) A registered person may amend an Airport Taxes and Fees Return submitted in accordance with Section 7 of this Regulation by filing an amended Airport Taxes and Fees Return within 12 (twelve) months from the due date for filing that return.
- (b) Where a registered person files an amended Airport Taxes and Fees Return pursuant to subsection (a), the registered person shall submit an explanation for the amendment and supporting documents, together with the amended return.
- (c) Where the tax liability declared on an amended Airport Taxes and Fees Return filed by a registered person in accordance with subsection (b) is lower than the tax liability declared on the most recent Airport Taxes and Fees Return filed by that person for that period, the amended return shall be subject to a review before it is accepted.
- (d) Where the tax liability declared on an amended Airport Taxes and Fees Return filed by a registered person in accordance with subsection (b) is equal to or higher than the tax liability declared on the most recent Airport Taxes and Fees Return filed by that person for that period, the amended return shall be accepted without a review.
- (e) Where subsection (c) applies:
  - (1) the registered person that filed the amended Airport Taxes and Fees Return shall be notified in writing that the return has been put on hold pending a review.
  - (2) the registered person shall not be eligible to claim the credit arising from the amended return until MIRA accepts the amendment following the review.
- (f) The outcome of the review referred to in subsection (c) shall be notified to the registered person in writing.

## **CHAPTER 2: SUBMISSION OF TAX RETURN AND PAYMENT OF TAX**

### **7. Airport Taxes and Fees Return**

- (a) Registered persons shall compute their Airport Service Charge and Airport Development Fee liability, and file tax returns with MIRA, in accordance with the Act and this Regulation.
- (b) Registered persons shall file a tax return for each calendar month by the 15<sup>th</sup> day of the subsequent month, using MIRA 530 (Airport Taxes and Fees Return) form, and pay the amount declared on the tax return, in accordance with Section 6 of the Act.
- (c) Registered persons shall file an Airport Taxes and Fees Return with MIRA in accordance with subsection (b), even if no passengers who are subject to Airport Service Charge or Airport Development Fee departed from the Maldives during that month, for as long as the person is not deregistered in accordance with Section 6 of this Regulation.

### **8. Submission of Information Sheet**

Registered persons shall submit an Information Sheet to MIRA together with the Airport Taxes and Fees Return referred to in Section 7(b) of this Regulation, in a format prescribed by MIRA. In the case of an airport operator, the Information Sheet shall include information about all flights that departed from the Maldives from that airport during the month, and in the case of an airline, the Information Sheet shall include information about the airline's flights that departed from the Maldives during the month.

### **9. Transitional arrangement**

Registered persons shall file their Airport Taxes and Fees Return for December 2016 and January 2017, and pay the Airport Service Charge due for those months, by 28 February 2017. The return for December 2016 shall cover flights that departed from the Maldives between 8 December 2016 and 31 December 2016.

### **10. Commencement of collection of Airport Development Fee**

- (a) Registered persons shall collect the Airport Development Fee from passengers departing from the Maldives on or after 1 May 2017 via Velana International Airport.
- (b) Airport Development Fee shall be collected from passengers who purchase their ticket or change their travel dates on or after 1 February 2017 for travel on or after 1 May 2017.

a permit to operate scheduled flights to the Maldives, within 3 (three) days from the date the permit is issued.

- (e) Notwithstanding subsections (a), (b) and (c), airport operators other than the operator of Velana International Airport shall not be registered for Airport Development Fee.

#### **4. Appointment of agents**

- (a) Airlines operating scheduled flights to the Maldives, which are registered with MIRA under Section 3 of this Regulation, may appoint an agent to represent the airline in submitting the return which is required to be submitted to MIRA under Section 5 of the Act and in making the payment which is required to be made to MIRA under Section 6 of the Act. The airline may so appoint only a general sales agent (GSA) or a passenger sales agent (PSA) of the airline registered with the Maldives Civil Aviation Authority.
- (b) An airline that wishes to appoint an agent pursuant to subsection (a) shall submit such request to MIRA in writing, together with written confirmation of acceptance of appointment from the agent.
- (c) If an airline that has appointed an agent pursuant to subsection (a) wishes to cancel the appointment, such request shall be submitted to MIRA in writing.
- (d) Notwithstanding the appointment of an agent by an airline pursuant to subsection (a), the responsibility for fulfilling the airline's obligations as prescribed in the Act shall remain with the airline.

#### **5. TIN**

Each airport and airline registered under this Regulation shall be allocated a Taxpayer Identification Number (TIN).

#### **6. Deregistration**

- (a) A deregistration application shall be made by the registered person to MIRA in writing, within 15 (fifteen) days from the cancellation, transfer or expiration of the permit issued by the Maldives Civil Aviation Authority to that person.
- (b) The Maldives Civil Aviation Authority shall notify MIRA in writing, when an Aerodrome Certificate issued to an airport operator or a permit issued to an airline operating scheduled flights to the Maldives expires or is cancelled, transferred or suspended, within 3 (three) days from the date of expiration, cancellation, transfer or suspension.

# AIRPORT TAXES AND FEES REGULATION

## 1. Introduction and citation

- (a) This Regulation was made pursuant to the authority granted to the Maldives Inland Revenue Authority under Section 13 of the Airport Taxes and Fees Act (Law Number 29/2016).
- (b) This Regulation shall be cited as the “Airport Taxes and Fees Regulation”.

## 2. Objective

The objective of this Regulation is to establish policies and procedures with regard to the collection of taxes and fees from passengers who depart from the Maldives via an airport in the Maldives, pursuant to the Act.

## CHAPTER 1: REGISTRATION

### 3. Registration for Airport Service Charge and Airport Development Fee

- (a) Airport operators and airlines operating scheduled flights to the Maldives, which have been issued with relevant permits by the Maldives Civil Aviation Authority as of the commencement of this Regulation shall be registered for Airport Service Charge and Airport Development Fee by MIRA from 8 December 2016, and the registration details shall be communicated to the respective entity by MIRA.
- (b) Airport operators and airlines operating scheduled flights to the Maldives, which are issued with relevant permits by the Maldives Civil Aviation Authority after the commencement of this Regulation shall be registered for Airport Service Charge and Airport Development Fee by MIRA from the date of issue of the relevant permit by the Maldives Civil Aviation Authority, and the registration details shall be communicated to the respective entity by MIRA.
- (c) Airport operators and airlines operating scheduled flights to the Maldives shall be registered for Airport Service Charge and Airport Development Fee in the name of the entity to which the relevant permit is issued by the Maldives Civil Aviation Authority, and each airport and airline shall be registered separately.
- (d) The Maldives Civil Aviation Authority shall inform MIRA in writing, when an Aerodrome Certificate is issued to an airport operator or when an airline is issued with

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*Unofficial translation of the*  
**AIRPORT TAXES AND FEES REGULATION 2017/R-11**

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*This Regulation was made pursuant to the authority granted to the Maldives Inland Revenue Authority by the Airport Taxes and Fees Act (Law Number 29/2016), and was published in the Government Gazette on Monday the 23<sup>rd</sup> of January 2017 (25 Rabi'al-Akhir 1438).*

**DISCLAIMER OF LIABILITY**

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

## 15. Commencement of this Act

This Act shall commence from the date of its publication in the Government Gazette following its passing and ratification.

## 16. Definitions

Unless the context requires a different meaning, the following phrases and words shall have the following meanings:

- (a) "Transit passengers" refers to passengers who stay in the Maldives for less than 24 (twenty four) hours for a purpose such as changing flights, while travelling from one country to another country.
- (b) "Commissioner General" refers to the Commissioner General of Taxation appointed pursuant to the Tax Administration Act (Law Number 3/2010).
- (c) "MIRA" refers to the Maldives Inland Revenue Authority established pursuant to the Tax Administration Act (Law Number 3/2010).
- (d) "Airport operator" refers to persons issued a permit to operate international aerodromes pursuant to the Maldives Civil Aviation Act (Law Number 2/2001).

#### **10. Following the Tax Administration Act**

- (a) The provisions of the Tax Administration Act (Law Number 3/2010) shall apply in enforcing this Act. And circumstances not specified in this Act shall be enforced in accordance with the Tax Administration Act (Law Number 3/2010).
- (b) This Act shall be read together with the Tax Administration Act (Law Number 3/2010). Any word or phrase not defined in this Act, unless the context otherwise requires, shall have the same meaning such word or phrase has in that Act.

#### **11. Airport Service Charge not paid up to the commencement date**

- (a) Airport Service Charge payable pursuant to the Airport Service Charge Act (Law Number 71/78) but not paid up to the date of commencement of this Act, shall be paid to MIRA within 45 (forty five) days from the date of commencement of this Act.
- (b) The details of the dues referred to in subsection (a) shall be prepared in a format prescribed by MIRA and submitted to MIRA within 30 (thirty) days from the date of commencement of this Act.

#### **12. Agreements made before the commencement of this Act**

The provisions in agreements signed before the date of commencement of this Act which refer to Airport Service Charge shall be void from the date of commencement of this Act to the extent such provision contradicts with this Act.

#### **13. Formulating regulations and administration**

- (a) This Act shall be enforced and the provisions of this Act shall be administered by MIRA. MIRA shall formulate policies on registration of airlines and airport operators under this Act and regulations which are necessary to enforce this Act. Transitional provisions on enforcing the changes to the procedure for collection of Airport Service Charge pursuant to this Act shall be included in the regulation made by MIRA.
- (b) Unless otherwise specified in this Act, regulations to be made pursuant to this Act shall be made and published within 3 (three) months from the date of commencement of this Act.

#### **14. Repealed Act**

The Airport Service Charge Act (Law Number 71/78) shall be repealed from the date of commencement of this Act.

- (b) Airport Service Charge and Airport Development Fee shall be paid to MIRA in United States Dollars.
- (c) Where the Airport Service Charge and Airport Development Fee payable pursuant to this section is not paid to MIRA by the date due, the person shall be fined in accordance with the Tax Administration Act (Law Number 3/2010).

#### **7. Providing information to MIRA**

The Maldives Immigration shall provide information about flights and passengers departing from the Maldives where MIRA requests for such information for the purpose of enforcing this Act.

#### **8. Irrecoverable debt**

The amount of Airport Service Charge or Airport Development Fee receivable by an airline or airport operator from a third party but not recovered, shall be deductible as an irrecoverable debt in accordance with a procedure determined by the Commissioner General.

#### **9. Maintaining records**

- (a) The following records must be maintained by persons required to pay Airport Service Charge and Airport Development Fee to ascertain that the amount payable is correct:
  - (1) Invoices sent to various parties to collect Airport Service Charge and Airport Development Fee receivable from such parties, receipts for payments received, and other written correspondence between such parties relating to collection of payments; and
  - (2) Flight manifest of flights operated by that airline, or of flights departing from that airport; and
  - (3) Other information determined by the Commissioner General.
- (b) The records specified in subsection (a) shall be maintained for 5 (five) years. Such records must be kept in either Dhivehi or in English. And the amounts recorded must be in Maldivian Rufiyaa, United States Dollar or in a currency determined by the Commissioner General out of the foreign currencies accepted by the Maldives Monetary Authority.

the return specified in Section 5(a) of this Act, and to make full payment to the State in accordance with Section 6 of this Act.

- (b) It shall be the responsibility of airlines that operate scheduled flights to the Maldives to collect Airport Development Fee in a manner determined by MIRA from passengers departing from the Maldives from Ibrahim Nasir International Airport via that airline, to file the return specified in Section 5(a) of this Act, and to make full payment to the State in accordance with Section 6 of this Act.
- (c) It shall be the responsibility of airport operators to collect Airport Service Charge in a manner determined by MIRA from passengers departing from the Maldives from that airport on flights operated by persons other than airlines that operate scheduled flights to the Maldives, to file the return specified in Section 5(a) of this Act, and to make full payment to the State in accordance with Section 6 of this Act.
- (d) It shall be the responsibility of the operator of Ibrahim Nasir International Airport to collect Airport Development Fee in a manner determined by MIRA from passengers departing from the Maldives from Ibrahim Nasir International Airport on flights operated by persons other than airlines that operate scheduled flights to the Maldives, to file the return specified in Section 5(a) of this Act, and to make full payment to the State in accordance with Section 6 of this Act.

## **5. Return submission**

- (a) For each calendar month, a return which includes information about passengers who departed from the Maldives from an airport in the Maldives during that month and the amount of Airport Service Charge and Airport Development Fee payable by such passengers, shall be prepared in a format prescribed by MIRA, and submitted to MIRA by the 15<sup>th</sup> day of the following month.
- (b) The return specified in subsection (a) shall be submitted within the specified period even if no passengers who are subject to Airport Service Charge or Airport Development Fee departed from the Maldives during that month.
- (c) Where the return required to be submitted in accordance with this section is not submitted by the due date, the person shall be fined in accordance with the Tax Administration Act (Law Number 3/2010).

## **6. Payment of Airport Service Charge and Airport Development Fee**

- (a) The amount of Airport Service Charge and Airport Development Fee declared as payable in the return prepared in accordance with Section 5(a) of this Act shall be paid to MIRA by the due date for filing the return for that month.

# AIRPORT TAXES AND FEES ACT

## 1. Introduction and citation

- (a) This Act prescribes all matters relating to the levying of Airport Service Charge as a tax and Airport Development Fee as a fee, on passengers departing from the Maldives from an airport in the Maldives.
- (b) This Act shall be cited as the “Airport Taxes and Fees Act”.

## 2. Levying of Airport Service Charge

- (a) A tax in the name of Airport Service Charge shall be levied on passengers departing from the Maldives from an airport in the Maldives, as follows:
  - (1) 25 (twenty five) United States Dollars on each foreign passenger;
  - (2) 12 (twelve) United States Dollars on each Maldivian passenger.
- (b) Persons with diplomatic immunity, transit passengers and children below the age of 2 (two) years shall be exempt from Airport Service Charge.

## 3. Airport Development Fee

- (a) A fee in the name of Airport Development Fee shall be levied on each passenger, including transit passengers, departing from the Maldives via Ibrahim Nasir International Airport, in addition to the Airport Service Charge specified in Section 2 of this Act, as follows:
  - (1) 25 (twenty five) United States Dollars on each foreign passenger;
  - (2) 12 (twelve) United States Dollars on each Maldivian passenger.
- (b) Persons with diplomatic immunity shall be exempt from the Airport Development Fee specified in subsection (a).
- (c) Subsection (a) shall have effect from the first day of the first month following the expiration of 4 (four) months from the date of commencement of this Act.

## 4. Responsibility of collecting Airport Service Charge and Airport Development Fee

- (a) It shall be the responsibility of airlines that operate scheduled flights to the Maldives to collect Airport Service Charge in a manner determined by MIRA from passengers departing from the Maldives from an airport in the Maldives via that airline, to file

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*Unofficial translation of the*

## **AIRPORT TAXES AND FEES ACT**

**29/2016**

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*In accordance with Article 92 of the Constitution, the "Airport Taxes and Fees Bill" passed in the 16<sup>th</sup> sitting of the 3<sup>rd</sup> session of the People's Majlis held on Thursday the 24<sup>th</sup> of November 2016, has become law and has been published in the Government Gazette upon its ratification by the President on Wednesday the 7<sup>th</sup> of December 2016 (8 Rabi' al-Awwal 1438).*

**DISCLAIMER OF LIABILITY**

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



- (a) 25 (twenty five) United States Dollars on each foreign passenger;
- (b) 12 (twelve) United States Dollars on each Maldivian passenger.

The Airport Development Fee will come into effect from 1<sup>st</sup> May 2017

- 3.2 Airlines are responsible for collecting both Airport Service Charge and Airport Development Fee from passengers departing Maldives on international scheduled flights.
- 3.3 For guidance on the subsequent update to IATA TTBS, airlines are to refer to Air Transport Circular AT 02/2010 – Issue 2 dated 23<sup>rd</sup> January 2017.
- 3.3 Airlines or Airline Representatives are kindly requested to liaise with airport operators for conclusion of appropriate arrangement to resolve financial transactions pertaining to the above.

#### 4.0 **APPLICABILITY**

- 4.1 The requirements in this Circular apply to all airlines operating international flights from the Maldives, international airports and air transport sales agents.

#### 5.0 **EFFECTIVITY**

- 5.1 This Circular will come into effect on the 26<sup>th</sup> April 2017, and will supersede Air Transport Circular No. AT 03/09 (Issue 03) dated 05<sup>th</sup> May 2014.



Hussein Jaleel  
**CHIEF EXECUTIVE**





**MALDIVES CIVIL AVIATION AUTHORITY**  
Republic of Maldives

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**AIR TRANSPORT CIRCULAR**  
**AT 03/09**

**AIRPORT TAXES AND FEES**

Issue 04, 26 April 2016

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**1.0 GENERAL**

- 1.1 The Airport Service Charge Act (Act 71/78) has been repealed, and been replaced by the Airport Taxes and Fees Act (Act 29/2016).
- 1.2 Act 29/2016 was published in the Gazette on 07<sup>th</sup> December 2016, and in force from that date (except for Clause 3(a)).

**2.0 PURPOSE**

- 2.1 The purpose of this Circular is to advise the airlines and the relevant authorities of Act 29/2016 which prescribes all matters relating to the levying of Airport Service Charge as a tax and Airport Development Fee as a fee, on passengers departing from Maldives from an airport in Maldives, *and the Airport Taxes and Fees Regulation 2017/R-11 dated 23<sup>rd</sup> January 2017 which prescribes policies and procedures with regard to the collection of taxes and fees from passengers who depart from the Maldives via an airport in the Maldives, pursuant to the Act 29/2016*

**3.0 REQUIREMENT**

- 3.1 A tax in the name of Airport Service Charge shall be levied on passengers departing from the Maldives from an airport in the Maldives, as follows,
  - (a) 25 (twenty five) United States Dollars on each foreign passenger;
  - (b) 12 (twelve) United States Dollars on each Maldivian passenger.
- 3.2 A fee in the name of Airport Development Fee shall be levied on each passenger, including transit passengers, departing from the Maldives via Velana International Airport, in addition to the Airport Service Charge , as follows: