

## Republic of Maldives Tax Amendments 2025

Dear Partners

As you may be aware, the Maldives Government have proposed three (03) bills to Parliament lobbying for amendments to the following acts:

- i) 13<sup>th</sup> Amendment to the Maldives Tourism Act (Act no. 2/99)
- ii) 7<sup>th</sup> Amendment to the Goods and Services Tax Act (Act no. 10/2011)
- iii) 2<sup>nd</sup> Amendment to the Airport Taxes and Fees Act (Act no. 29/2016)

For lodging services, the passing of these bills result in the following levy increases:

- The Green Tax increases from US\$ 6.00 per guest, per night to US\$ 12.00 per guest, per night, effective 1 January 2025
- GST increases from 16% to 17%, effective 1 July 2025

As a direct action from these latest mandatory government levies, in our effort to ensure minimal disruption, and administrative excess to partners and guests, the following actions shall be implemented:

- 1) From 1 January 2025, for **new bookings** made on or after 15 December 2024, Green Tax should be adjusted to USD\$ 12.00 per guest, per night. The Green Tax is a Government Tax and is levied accordingly. We request that you update your systems with immediate effect.
- 2) From 1 January 2025, for **existing bookings** confirmed and held within the resort's property management system, booked prior to 15 December 2024, the additional Green Tax of US\$ 6.00 per guest, per night shall be added to guest folios upon their arrival and collected prior to their departure. The Green Tax is a Government Tax and is levied accordingly.
- 3) From 1 July 2025, for all **existing bookings** confirmed and held within the resorts property management system, booked prior to 15 December 2024, the additional 1% GST will be absorbed by the resort.
- 4) From 1 July 2025, for **new bookings** made on or after 15 December 2024, resort will adjust the 1% GST increase in the next tactical offers.
- 5) It should be noted that Anantara Kihavah Maldives Villas is the vessel of collection, and the resort does not benefit directly from this levy.

Should you require further clarification of these points or any other, please do not hesitate to contact us.

Signed by:



Name: Alessandra Girardi

Designation: Product Director

Company: NUBA EXPEDICIONES S.L

Date: 17 December 2024

Signed by:



Paul Counihan

Director of Sales & Marketing

Anantara Kihavah Maldives Villas

Date: 12 December 2024