



MALDIVES CIVIL AVIATION AUTHORITY
Republic of Maldives

AIR TRANSPORT CIRCULAR
AT 03/2009 - Issue 05

AIRPORT TAXES AND FEES

28th October 2021

1.0 Introduction

- 1.1 The 1st Amendment to the Airport Taxes and Fees Act (Act 29/2016) has been published in the Gazette on 11th July 2021. Pursuant to the said Amendment, the existing Airport Services Charge is to be repealed at the end of 31 December 2021 and instead, a tax named Departure Tax is to be levied on passengers departing from Maldives from an Airport in the Maldives from 1st January 2022 onwards.
- The said Amendment also revises the Airport Development Fee for passengers departing from Maldives via Velana International Airport (MLE) from 1st January 2022 onwards.
- 1.2 Accordingly, Maldives Inland Revenue Authority (MIRA) has issued the 1st Amendment to the Airport Taxes and Fees Regulation which has been published in the Government Gazette on 29th September 2021 as Regulation No. 2021/R-129.

2.0 Purpose

- 2.1 The purpose of this Circular is to advise airlines/aircraft operators, air transport sale agents, relevant airport operators and travelling passengers of the amendments to;
- a) Airport Taxes and Fees Act (Act 29/2016) which prescribes all the matters relating to the levying of Airport Service charge and Departure Tax and Airport Development Fee on passengers departing from Maldives from an airport in the Maldives,
 - b) Airport Taxes and Fees Regulation (Regulation No. 2021/R-129) which prescribes the 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, and
 - c) IATA TTBS in regards to the collection of Airport Fee (BQ) (corresponding to Departure Tax in the Act) and Airport Development Fee (H9) for tickets issued on/after 1st November 2021 and for travel on/after 1st January 2022.

3.0 Requirements

- 3.1 From 1st January 2022 onwards, a tax in the name of Departure Tax will be levied on passengers departing from the Maldives from an Airport in the Maldives, as follows;

Travel class	Maldivian passengers	Foreign Passengers
Economy Class	12 (Twelve) United States Dollars	30 (Thirty) United States Dollars

Business Class	60 (Sixty) United States Dollars	60 (Sixty) United States Dollars
First Class	90 (Ninety) United States Dollars	90 (Ninety) United States Dollars
Private Jets	120 (One Hundred and Twenty) United States Dollars	120 (One Hundred and Twenty) United States Dollars

- 3.2 From 1st January 2022 onwards, a fee in the name of Airport Development Fee will be levied on each passenger, including transit passengers, departing from the Maldives via Velana International Airport, in addition to the Departure Tax specified in paragraph 3.1 above, as follows;

Travel class	Maldivian passengers	Foreign Passengers
Economy Class	12 (Twelve) United States Dollars	30 (Thirty) United States Dollars
Business Class	60 (Sixty) United States Dollars	60 (Sixty) United States Dollars
First Class	90 (Ninety) United States Dollars	90 (Ninety) United States Dollars
Private Jets	120 (One Hundred and Twenty) United States Dollars	120 (One Hundred and Twenty) United States Dollars

- 3.3 It shall be the responsibility of airlines that operate international scheduled flights to the Maldives to collect the Departure Tax and the Airport Development Fee in the manner determined by MIRA.
- 3.4 It shall be the responsibility of the operator of Velana International Airport to collect Airport Development Fee in a manner determined by MIRA from passengers departing from the Maldives from Velana International Airport on flights operated by persons other than airlines that operate scheduled flights to the Maldives.
- 3.5 Aircraft operators and relevant airport operators shall comply with the regulation, policies and procedures established by MIRA in regards to the collection of taxes and fees from passengers pursuant to the Airport Taxes and Fees Act.
- 3.6 Aircraft operators and relevant airport operators are advised to take note of the following documents Annexed to this Circular as;

Annex A:

- Unofficial translation of the 1st Amendment to the Airport Taxes and Fees Act (14/2021).
- Unofficial translation of the 1st Amendment to the Airport Taxes and Fees Act 29/2016 (Consolidated version, 11th July 2021)
<https://mira.gov.mv/ATF.aspx>

Annex B:

- Unofficial translation of the 1st Amendment to the Airport Taxes and Fees Regulation (2021/R- 129)
- Unofficial translation of the 1st Amendment to the Airport Taxes and Regulation (2017/R-11) (Consolidated version, 29th September 2021).
<https://mira.gov.mv/ATF.aspx>

Annex C:

- IATA TTBS update: Airport Development Fee –H9 and Maldives Airport Fee - BQ

4.0 Applicability

- 4.1 The requirements in this Circular applies to all international airlines/aircraft operators operating to and from the Maldives, relevant airport operators, air transport sales agents and passengers departing from Maldives by air.

5.0 Effectivity

- 5.1 This Circular will come into effect from 1st November 2021, and will supersede Air Transport Circular - AT 03/2009 - Issue 4 (Airport Taxes and Fees) dated 26 April 2017.
- 5.2 The Air Transport Circular AT 02/2010 – Issue 02 (IATA TTBS update: Airport Development Fee – H9 and Maldives Airport Fee- BQ) dated 23 January 2017.



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