



CATA
43rd Technical Conference
Maldives
2023

DAILY NEWS BULLETIN

CATA MEETS PARADISE



MALDIVES
INLAND REVENUE
AUTHORITY

Welcome Message

By the Commissioner General of Taxation



On behalf of Maldives Inland Revenue Authority (MIRA), it is my honor and privilege to welcome you to the 43rd Annual CATA Technical Conference in Maldives. This conference marks a significant milestone for Maldives as we proudly host our first international tax conference.

Maldives is known for its pristine beaches, vibrant marine life, and rich cultural heritage. We invite you to explore our nation's beauty while invoking yourselves in engaging in meaningful discussions, sharing insights, and seeking collaborative solutions. Together we can address the challenges faced by the countries in the international tax arena.

The Commonwealth Association of Tax Administration is united by a shared commitment to collaboration, innovation and progress, and has always served as a catalyst for advancing tax administration practices across borders. This conference presents an exceptional opportunity for

us to exchange ideas, and share best practices and experiences from across the Commonwealth and beyond.

Amidst the beauty of the Maldives, let us not only engage in insightful discussions and knowledge sharing but also forge lasting connections, friendships, and partnerships. The breathtaking landscapes and warm hospitality of this island nation provide the perfect backdrop for fruitful deliberations and memorable experiences. As we explore the topics at hand, I encourage you to immerse yourselves in the local culture, indulge in the vibrant flavors of Maldivian cuisine, and relish the tranquil surroundings.

Once again, I look forward to welcoming you all in Maldives. It is my sincere hope that this conference proves to be a memorable and fruitful experience, leaving you inspired, enlightened and with long-lasting connections, as you depart our shores.

TAKING YOU ON THIS INSIGHTFUL ADVENTURE

The 43rd Commonwealth Association of Tax Administrators (CATA) annual technical conference is the first international tax conference to be held in the Maldives, and our aim is to make this a remarkable experience for all the member countries participating in the conference this year. The CATA technical conference is an international conference held annually with the main objective of debating important policy and technical issues of current concern to member tax administrations based on specific themes. The most recent themes of the conference focused on digitalization, enhancing tax compliance, sustainability, transparency, and efficiency in tax administration. This year's theme is "The role of Data in Tax Compliance Management and Taxation of Hospitality Industry", and this theme was chosen by our tax authority, taking to heart the significance of data in improving voluntary compliance of taxpayers, and the role of data in addressing international tax risks concerning the hospitality industry, especially in developing nations like the Maldives. This theme has been chosen after careful deliberation to encourage fruitful discussion amongst the speakers and delegates on their experience in usage of third-

party data and data retrieved from international counterparts and the challenges in data automation.

During this 4-day conference, speakers will deliberate about the importance of information sharing for effective tax administration and effective use of exchange of information between jurisdictions and how automation can strengthen tax administration. Speakers will also deliberate on addressing international tax risks present in the hospitality industry and on measures that can be undertaken to mitigate such risks, and further talk about the impact of taxation on modern-day environmental issues.

We are the editorial team of the 43rd CATA Technical Conference and we are most excited to promptly bring you all the highlights of the panel discussions, debates, and the key takeaways of each day of the conference, in our Daily CATA News Bulletin. We hope you are as thrilled as we are to put on your thinking caps and share your invaluable knowledge and expertise on the topics selected for this year's conference theme.

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MARHABA TO THE MALDIVES

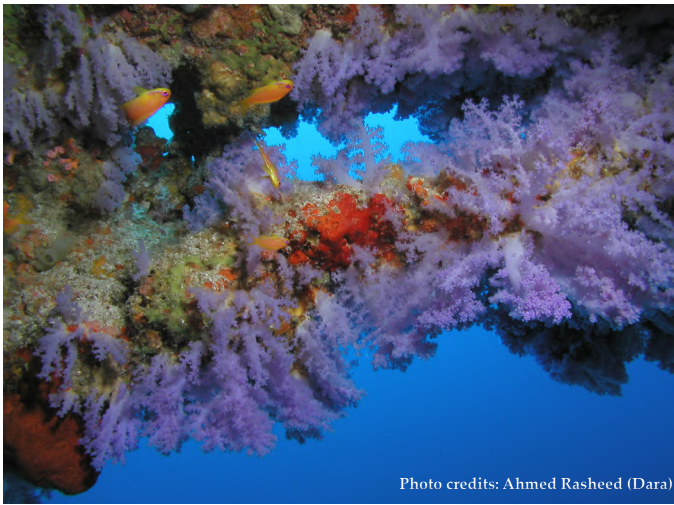
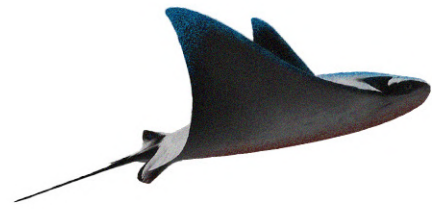


Photo credits: Ahmed Rasheed (Dara)

The Maldives is an archipelagic country made up of 1192 pearl-like islands scattered across the equator. These islands are grouped into 26 natural atolls, stretched from Ihavandhippolhu Atoll in the north to Addu Atoll in the south. Only 187 of these islands are inhabited, while over 100 islands are developed as tourist resorts, and the rest are used for various economic activities. Each tiny jewel of an island is surrounded by pure sandy beaches and is encompassed by a lagoon of some of the clearest waters in the world.

These waters make up ninety-nine percent of the Maldives and consists of about five percent of the planet's reefs. The reefs are home to thousands of species of fish which ranges from the most charismatic megafauna to some extremely rare sea creatures. This aquatic life swimming in a background perfected by the breathtaking colors of the coral reefs is the reason why life beyond the tranquil waters make up many a diver's bucket list. Legends of the past that corroborates with South Asian history and old inscriptions on Lomafanu - historical texts written on copperplates - tell us that the Maldivian islands were inhabited well over 2500 years ago by settlers from Southern India, Sri Lanka, East Africa and Arab countries.

The resulting ethnic diversity echoes in the rich culture of the small island nation, especially in its official language, Dhivehi, which is an Indo-Aryan language with its origins in Sanskrit.

The Maldivian culture represents great national pride, creativity and hospitality. National celebrations such as Eid is all about families and neighborhoods coming together to feast on traditional Maldivian cuisine and to dance to the beats of Boduberu - the Maldivian song and dance. The creativity of the Maldivians echo in their craftsmanship which flourished through generations of lacquer work, mat weaving and coral carving.

As a host to varieties of spectacular marine life, the sustenance of the Maldivian economy was highly dependent on the fisheries industry, and continues to be one of the highest income and employment generator, only second to the tourism industry. As the biggest contributor to tax revenue in Maldives, taxation of the hospitality and tourism industry is a major theme in the 43rd CATA Technical Conference to be held in the Maldives.

On behalf of half a million islanders scattered across 187 coral islands in 26 atolls, we welcome you to the Maldives, where CATA meets paradise!



VILLA NAUTICA

a brief history of the Venue



Villa Nautica, a luxurious five-star resort owned by the Villa Group, formerly known as Paradise Island, bears the local appellation Lankanfinolhu. Situated in the North Male' Atoll, this esteemed resort, which first welcomed guests in 1994, rests approximately 9.6 kilometers away from the Velana International Airport. Spanning a length of 1 kilometer and boasting a width of 230 meters, Villa Nautica is encircled by pristine beaches and teems with an abundance of spectacular marine life.

The resort offers a collection of strategically positioned restaurants that offer a diverse culinary experience including Italian and Japanese. The Farumathi Restaurant, located at the end of the overwater jetty, serves fresh seafood with serene ocean views and is promising to guests anticipating a sophisticated yet relaxed dining experience. The Ristorante al Tramonto Restaurant, offers a menu inspired by authentic Italian cuisine, and the Fukuya Teppanyaki Restaurant features delicious sushi, tempura, locally sourced fish, and meat prepared on the teppanyaki grill, combining authentic Japanese cooking with a touch of theater. Lunch for the participants of the conference is arranged at the Bageecha restaurant, which serves authentic Maldivian and Asian food alongside a wide range of continental options and a variety of choices from vegetarian and pescatarian to gluten-free dishes.



Villa Nautica offers a selection of exquisite accommodations for its guests including ocean suits with pool, beach villas and over water villas, and each of these accommodations provides a unique and luxurious experience, ensuring that guests find their perfect haven in this tropical paradise. The resort also offers an extensive range of sports and recreational activities such as water sports, island hopping, diving adventures, etc. The plethora of opportunities available for guests in Villa Nautica ensures to create an unforgettable experience of excitement and bliss.



The 43rd CATA Annual Technical Conference is scheduled to take place at the Dinasha Conference Hall, located within the premises of Villa Nautica. The conference halls at the resort are named after Dhivehi constellation names, and "Dinasha" specifically represents the period from the 1st to the 13th of February, during which the seas are calm and the skies remain clear and sunny. Spanning an expansive area of 343 square meters, the Dinasha Conference Hall can accommodate up to 460 guests and several other national and international conferences, seminars, and other technical gatherings have been hosted at the Dinasha Hall in the past.





Fathuhulla Jameel

Commissioner General of Taxation

Mr. Fathuhulla Jameel, FCCA and BSc. (Hons) Applied Accounting, is the Commissioner General of Taxation and leads the Maldives Inland Revenue Authority (MIRA) in the administration of the tax system of Maldives. He is a qualified chartered accountant with a wide range of experience in tax, auditing and accounting.

Mr. Fathuhulla has served for over 10 years in the public sector, where he started his service in 2003 at the Department of Inland Revenue. From then till 2016, barring the 2 years for studies abroad, he served in the public sector in several capacities. Mr. Fathuhulla worked his way up the ranks from his trainee post to the position of Director General of Audit and Investigation of MIRA. During his tenure at MIRA, from its establishment in 2010, he served not only as the head of Audit, but also served in technical capacity on several internal and external committees. He was an integral part of the team that first worked to introduce a tax system in Maldives, and led several educational and awareness efforts on taxes from then.

In 2016, Mr. Fathuhulla transitioned into the private sector, where he worked as the Manager of Tax, Risk and Compliance at Dhiraagu. He held this post until he took up the helm of MIRA in October 2019. Mr. Fathuhulla brings his expertise from audit, tax, and risk management background to the table in formulating regulations and policies that MIRA implements, and also bring this expertise in serving as a member of MIRA's Board of Directors.

The Commonwealth



Photo credits: The Commonwealth

The Commonwealth Association of Tax Administrators (CATA) is an associated organization of the Commonwealth established in 1978 by a decision of the Commonwealth Finance Ministers. A total of forty-seven Commonwealth nations are currently active members of CATA and these nations are strongly committed to sharing their expertise, knowledge, intellectual insight and resources to promote fair and efficient tax systems. The mission of CATA is to promote the continuous development and improvement of tax administration in all its member countries, especially the developing countries. One way it does this is by providing a platform for tax administrators to exchange ideas, information and best practices regarding tax policies and procedures. In addition to tax conferences, CATA also issues guidance on tax administration topics, and sponsors training programs, workshops and other knowledge sharing events.

CATA is an independent organization governed by a management committee which consists of 14 representatives from different member countries while the day-to-day administration of CATA is entrusted to a small secretariat based in London.

The CATA general meeting is held every 3 years and this is where the President, Chairman of the Management Committee, Vice Chairman and six Regional Directors are elected. The current President of CATA is Mr. Muhammad Nami.

CATA's potential lies in its diversity with members from all regions of the Commonwealth, including Asia, Canada, Africa, Australia, Europe, the Pacific, and the Caribbean. Not only does this enable the exchange of technical know-how but it also helps members understand technical know-how from different cultural and political perspectives. The association also collaborates with other international organizations such as the International Monetary Fund (IMF), World Bank and the Organization for Economic Co-operation and Development (OECD) to further its objectives.

CATA has become an important institution for fostering collaboration and facilitating linkages amongst Commonwealth tax professionals. Its diversity, strategic partnerships and networking opportunities have made it a valuable resource for member countries to improve their tax systems, which in turn contributes to sustainable economic growth and development.

MUHAMMAD NAMI

President of CATA

Mr. Muhammad Mamman Nami (Born 2 February 1968) is the President of the Commonwealth Association of Tax Administrator (CATA) and the Executive Chairman of the Federal Inland Revenue Service (FIRS) of Nigeria.

Mr. Nami is an exceptionally skilled tax, accounting and management professional who holds prestigious degrees and professional licenses from authoritative professional bodies. He has almost three decades of practical working experience in auditing, tax management, and advisory and management services to clients in the banking, manufacturing services, and public sectors as well as non-profit organizations.

Mr. Nami attended Bayero University Kano in 1991, where he obtained a bachelor's degree in Sociology and in 2014, he obtained a Master of Business degree from Ahmadu Bello University. MR Nami is a fellow of Chartered Institute of Taxation of Nigeria, Association of National Accountants of Nigeria and Associate Member of Nigerian Institute of Management (Chartered). He started his career with PKF in 1993 and rose to the position of a Senior Consultant in charge of Tax management and advisory services. He was also the Managing Consultant of Manam Professional Services (Chartered Tax Practices and Advisers) based in Kaduna, Abuja and Minna from October, 2018 to December, 2019. The president of Nigeria appointed him as the Executive Chairman of the FIRS on 9th December 2019.

Mr. Nami has been widely praised by stakeholders in the Nigerian tax industry for his vision and leadership. He has repeatedly stated his commitment to making FIRS a world-class tax



collection agency, capable of meeting the revenue needs of the Nigerian government. His efforts to transform the agency have yielded positive results, with FIRS recording significant increases in tax revenue collections in recent years.

Mr. Nami is a diligent and accomplished tax expert who has contributed immensely to the development of Nigeria's tax industry. His leadership at FIRS has brought about significant reforms and improvements that have benefitted both taxpayers and the government. As he continues to steer the agency towards greater efficiency and responsiveness, Nami's legacy as a tax reformer and innovator is set to endure for years to come.



ABOUT MIRA

Maldives Inland Revenue Authority (MIRA) is the principal revenue collection agency of the Maldives. MIRA was constituted as a separate legal entity under the Tax Administration Act upon its ratification on the 18th of March 2010, and MIRA's work officially commenced on the 2nd of August 2010. The policies for the administration of MIRA are determined by the Board of Directors of MIRA appointed by the President with the approval of the People's Majlis (the parliament), and the work undertaken by MIRA is monitored by the Commissioner General of Taxation and the Deputy Commissioner General of Taxation, who are also appointed by the President with the approval of the People's Majlis.

MIRA is responsible for the administration and collection of tax, and enforcement of tax laws and regulations. MIRA also plays a key role in assisting and educating the country's taxpayer population and the general public, and in providing technical advice to the Government in the formulation of tax policies. Following the establishment of MIRA, a cutting-edge tax system was introduced in

Maldives; one that employs modern technology and exemplary mechanisms to ensure effective revenue collection and taxpayer compliance.

MIRA's team has grown from its initial 40 members to more than 300 employees working together to realize its vision. MIRA's vision is "to be recognized as a leading professional organization engaged in the collection of revenue in an effective and efficient manner and providing high-quality service to taxpayers". Fairness, professionalism, integrity, neutrality, and transparency are the cornerstones of MIRA.

MIRA achieved a record tax collection in the year 2022. This achievement is an indication of the Maldives' overall economic growth and development, as well as MIRA's efficiency in tax collection. MIRA has continued to leverage modern technology and processes to streamline its operations, reduce compliance costs, and enhance compliance.

Despite being a relatively young tax administration of 12 years, MIRA has proved its capacity to effectively implement tax laws.

Taxation in Maldives

A modern tax system was introduced in the Maldives in 2010 with the establishment of the Maldives Inland Revenue Authority under the Tax Administration Act. Prior to the commencement of the modern tax system, the primary sources of public sector revenue relied on import duties, bed tax, and income from land and resort rent which was collected by the Government through the Department of Inland Revenue (DIR) established in 1996 as an autonomous unit of the Ministry of Finance and Treasury (MoFT). The revenue administration landscape underwent a major change with the establishment of MIRA as an independent legal entity with the aim of safeguarding taxpayer data confidentiality and fostering public trust.

In 2010, recognizing the importance of the tourism industry, the President ratified the Tourism Goods and Services Tax (T-GST) Act, along with an amendment to the Tourism Act, which imposed a tax on tourism goods and services, and altered the calculation method for resort land lease rent respectively. Taxation under the TGST Act, however, commenced

on 1 January 2011 at the rate of 3.5 percent on tourism sector goods and services.

Further to this, the Business Profit Tax (BPT) Act was enacted on 18 January, 2011, which introduced the taxation of profits from businesses carried out in the Maldives, at a flat rate of 15 percent. Shortly thereafter, the Goods and Services Tax (GST) Act was enacted on 2 September 2011, and GST was imposed on both tourism sector and general sector goods and services. The TGST Act was repealed with the new GST regime and taxation under the GST regime commenced on 2 October 2011 at the rate of 3.5 percent. The introduction of BPT and GST streamlined tax administration and broadened the Maldivian tax base.

With the objective of increasing Government revenue, the GST rate was increased to 6% on 1 January 2012 and in 2013, the GST rate for tourism sector goods and services was increased to 8% while the rate for general sectors goods and services remained the same until 31 December 2022. On 1 November 2014, the GST rate for tourism



sector goods and services was further increased to 12% under the first amendment to the GST Act. This amendment also imposed GST on telecommunication services. The GST rates for both the general and tourism sector goods and services were increased yet again to 8% and 16% respectively beginning from 1 January 2023.

Airport Service Charge, which became a tax on 1 October 2004, continued until 1 January 2022. Currently, passengers departing from the Maldives through Velana International Airport are subject to the Departure Tax (DPT) and an Airport Development Fee (ADF), while those departing from Maldives via any other airport are subject to the Departure Tax (DPT). Both ADF and DPT are levied under the Airport Taxes and Fees Act.

In December 2014, the Green Tax was introduced under the 6th amendment to the Maldives Tourism Act as an effort to support environmental sustainability. It is similar to the bed tax that was in place prior to the introduction of the Green Tax under the Maldives Tourism Act.

A tax known as Remittance Tax was imposed from October 2016 until December 2019 on money remitted outside the Maldives by foreigners employed in the Maldives.

The Maldives did not have a full-fledged income tax regime until 1 January 2020. On 17 December 2019, the Income Tax Act was ratified, signaling the government's commitment to a comprehensive income tax regime which would include taxation of employment and capital gains. The Income tax regime replaced the existing Business Profit Tax regime which had profits of businesses only.

Within a short span of time, the tax reforms in the Maldives elevated the country's fiscal position significantly and brought much-needed additional revenue to the Government. By building on the successes of the past, the Maldives strives to broaden the tax base and improve the efficiency of its tax collection mechanisms by encouraging voluntary compliance and instilling taxpayer confidence in the system.



Conference Agenda

10th - 13th July 2023

Role of Data in Tax Compliance Management and Taxation of Hospitality Industry

Monday, 10th July 2023 (Day 1)

Time	Event	Venue
08:00 – 09:00	Registration and Accreditation	Roanu Lounge
09:00 – 10:30	Opening Ceremony	Dhinasha Hall
	Opening Remarks by: Mr. Duncan Onduru Executive Director CATA Datuk Mohd Nizom Sairi Inland Revenue Board of Malaysia, Chairman of CATA Mr. Muhammad Nami Federal Inland Revenue Service, Nigeria, President of CATA Mr. Fathuhulla Jameel Commissioner General of Taxation, Maldives Inland Revenue Authority	
	Introductory Video of the Maldives Tax System	
	Opening Address: Mr. Ibrahim Ameer Honorable Minister of Finance, Rep. of Maldives	
	Maldives National Anthem	
10:30 – 10:45	Group Photo	Beach Area
10:45 – 11:00	Morning Coffee Break	Dhinasha Hall
11:00 – 11:20	Key Note Address	Dhinasha Hall
	Topic: Role of Data in Tax Compliance Management and Taxation of Hospitality Industry Speaker: Ms. Asma Shafeeu Deputy Commissioner General of Taxation, Maldives Inland Revenue Authority, Rep. of Maldives	
11:20 – 12:45	Topic 1: Information sharing for effective tax administration	Dhinasha Hall
	Session 1: Inter-agency Cooperation to reduce non-compliance. Moderator: Mr. Ahmed Shareef Assistant Commissioner General, Revenue Service, Maldives Inland Revenue Authority, Rep. of Maldives Expert Speaker: Mr. Bruce William Paynter Director, International Programs, Australia Taxation Office, Australia Country Experience: Panelist 1: Ms. Yannick Côté Manager, International Relations, Canada Revenue Agency, Canada Panelist 2: Mrs. Cecilia Magun Assistant Commissioner, Internal Revenue Commission, Papua New Guinea Question and Answer Session	
12:45 – 14:00	Lunch	Bageecha Restaurant

Time	Event	Venue
14:00 – 15:30	<p>Session 2: Importance of accessing financial information</p> <p>Moderator: Mr. Abdulrahman Bah Director, Legal and Board Services, Gambia Revenue Authority, The Gambia</p> <p>Expert Speaker: Mr. Vusi Cornelious Ngcamphalala Commissioner Domestic Taxes, Eswatini Revenue Service, Eswatini</p> <p>Country Experience: Panelist 1: Mr. Manish Mishra Additional Director General of Income Tax (Systems)-2, Central Board of Direct Taxes, India Panelist 2: Mr. Mohamed James Foday Director Revenue Intelligence and Investigation Department, National Revenue Authority, Sierra Leone Panelist 3: Mr. Kevin Mifsud (Virtually) Director, Director Compliance & Investigations Office of the Commissioner for Revenue, Malta</p> <p>Question and Answer Session</p>	Dhinasha Hall
15:30 – 15:40	Comfort Break	Dhinasha Hall
15:40 – 17:10	<p>Session 3: Importance of third-party data: Public and private (platforms, vendors) sector information</p> <p>Moderator: Mr. Babatunde Oladapo Executive Secretary, West Administration Tax Forum (WATAF)</p> <p>Expert Speaker: Ms. Helen Baker (Virtually) Head of Data Acquisition and Exchange, HM Revenue and Customs, United Kingdom</p> <p>Country Experience: Panelist 1: Mr. Roshan Oree Assistant Director, Mauritius Revenue Authority, Mauritius Panelist 2: Mr. Himraj Singh Board of Inland Revenue, Ministry of Finance, Trinidad & Tobago Panelist 3: Dr. Zainal Abidin Ngah Principal Assistant Director, Inland Revenue Board of Malaysia, Malaysia</p> <p>Question and Answer Session</p>	Dhinasha Hall
17:10	Evening Tea	Dhinasha Hall
19:30 – 21:30	Welcome Dinner by Minister of Finance	Lagoon Restaurant

Tuesday, 11th July 2023 (Day 2)

Time	Event	Venue
09:00 - 10:30	Topic 2: Effective use of exchange of information between jurisdictions	Dhinasha Hall
	<p>Session 4: EOI to combat non-compliance and ways to improve administrative tax co-operation in the field of VAT</p> <p>Moderator: Ms. Varsha Singh Head Strategy, Planning & International Cooperation, African Tax Administration Forum (ATAF)</p> <p>Expert Speaker: Mr. Eduardo Jimenez (Virtually) Consumption Taxes Unit, Organization for Economic Co-operation and Development (OECD)</p> <p>Country Experience: Panelist 1: Mr. Ronald Niwenshuti Assistant Commissioner Tax Payer Audit, Rwanda Revenue Authority, Rwanda Panelist 2: Mr. Dingani Banda Commissioner General, Zambia Revenue Authority, Zambia Panelist 3: Mr. Evarist Martin Mashiba Commissioner for Tax Investigation, Tanzania Revenue Authority, Tanzania</p> <p>Question and Answer Session</p>	
10:30 – 11:45	Morning Coffee Break	Dhinasha Hall
10:45 - 12:15	<p>Session 5: Effective usage of CRS as a part of tax compliance risk management, tax audits, investigations, and other tax compliance activities</p> <p>Moderator: Ms. Mariyam Himmath Hassan Deputy Director, International Relations & Cooperation, Maldives Inland Revenue Authority, Rep. of Maldives</p> <p>Expert Speaker: Mr. Femi Edgal Head of Exchange of Information Division, Federal Inland Revenue Service, Nigeria</p> <p>Country Experience: Panelist 1: Ms. Azlina Omar Principal Assistant Director, Exchange of Information Section, Inland Revenue Board of Malaysia, Malaysia Panelist 2: Ms. Nicola Mycock, Mr. Daniel Archer and Mr. Tyler Clarke (Virtually) HM Revenue and Customs, United Kingdom Panelist 3: Mr. John Kinyuy Director ICT Division, Directorate General of Taxation – Ministry of Finance, Cameroon</p> <p>Question and Answer Session</p>	Dhinasha Hall
12:30 – 14:00	Lunch	Bageecha Restaurant
14:00 – 15:30	Topic 3: Strengthening tax administration through automation	Dhinasha Hall
	<p>Session 6: Establishing a centralized data management system (automatic data sharing, data warehouse) for better risk management</p> <p>Moderator: Mr. John S. Biziwick Commissioner General, Malawi Revenue Authority, Malawi</p>	

Time	Event	Venue
14:00 – 15:30	Expert Speaker: Mr. Ravinder Saroop Revenue Administration Advisor, South Asian Regional Training and Technical Assistance Center (SARTTAC) – International Monetary Fund (IMF) Country Experience: Panelist 1: Ms. Yvonne Wafula Chief Manager - Data Governance, Kenya Revenue Authority, Kenya Panelist 2: Mr. Kola Okunola Director, Intelligence and Strategic Data Mining Department, Federal Inland Revenue Service, Nigeria Panelist 3: Mr. Sham Wai Kit Nicholas Director, Insights & Solutions Branch, Inland Revenue Authority of Singapore, Singapore Question and Answer Session	Dhinasha Hall
15:30 – 15:45	Afternoon Tea	Dhinasha Hall
15:45 – 17:35	Heads of Delegations Meeting	Burunu Hall
Free Evening		

Wednesday, 12th July 2023 (Day 3)

Time	Event	Venue
09:00 – 10:30	Session 7: Benefits of E-invoicing and pre-filled tax returns to reduce compliance burden Moderator: Ms. Vivian Lesedi General Manager, Taxpayer Services, Botswana Unified Revenue Service, Botswana Expert Speaker: Mr. Marcio Ferreira Verdi Interamerican Center of Tax Administrations (CIAT) Country Experience: Panelist 1: Ms. So Young Yoon (Virtually) Deputy Director, ICT Management Division, National Tax Service, Republic of Korea Panelist 2: Ms. Nazia Zaib Chief International Taxes, Federal Board of Revenue, Pakistan Panelist 3: Dr Ada Ajunwa Assistant Director ICT, Federal Inland Revenue Service, Nigeria Question and Answer Session	Dhinasha Hall
10:30 – 10:45	Morning Coffee Break	Dhinasha Hall
10:45 – 12:15	Topic 4: Mitigating international tax risks in the hospitality industry Session 8: MNEs in Hospitality Industry Moderator: Ms. Fonoti Talaitupu Lia Taefu Chief Executive Officer, Ministry of Customs & Revenue, Samoa Expert Speaker: Ms. Gaynell Rolle Under Secretary, Ministry of Transport & Housing, The Bahamas Country Experience: Panelist 1: Ms. Nafa Waheed Deputy Director General, Medium Taxpayer Audit Department, Maldives Inland Revenue Authority, Rep. of Maldives	Dhinasha Hall

Time	Event	Venue
10:45 – 12:15	Panelist 2: Ms. Roseline Lepathy Director, Compliance Program & Policy Unit, Seychelles Revenue Commission, Seychelles Panelist 3: Ms. Mary Johanna Mahabir General Counsel, Barbados Revenue Authority, Barbados Question and Answer Session	Dhinasha Hall
12:15 – 14:00	Lunch	Bageecha Restaurant
14:00 – 15:30	Topic 5: Tax and the Environment Session 9: Implementation of green tax and establishment of green fund: Maldivian Experience Moderator: Mr. Hussain Amir Deputy Director, Taxpayer Education, Maldives Inland Revenue Authority, Rep. of Maldives Panelists: Panelist 1: Mr. Ahmed Saruvash Adam Chief Financial Budget Executive, Head of Fiscal Affairs Department, Ministry of Finance, Rep. of Maldives Panelist 2: Mr. Ajwad Mustafa Permanent Secretary, Ministry of Environment and Energy, Rep. of Maldives Question and Answer Session	Dhinasha Hall
15:30 – 15:45	Comfort Break	Dhinasha Hall
15:45 – 16:45	Closing Ceremony Vote of Thanks and Closing Remarks by: Datuk Mohd Nizom Sairi Inland Revenue Board of Malaysia, Chairman of CATA Mr. Muhammad Nami Federal Inland Revenue Service, Nigeria, President of CATA Mr. Fathuhulla Jameel Commissioner General of Taxation, Maldives Inland Revenue Authority, Rep. of Maldives	Dhinasha Hall
16:45	Evening Tea	Dhinasha Hall
19:30 – 21:30	CATA Night	Beach Area

Thursday, 13th July 2023 (Day 4)

Time	Event	Venue
Social Visit to local island (K. Huraa)		
09:30 – 09:45	Assembly of delegates	Jetty Area
09:45 – 10:00	Agenda briefing and getting ready for departure	
10:00	Departure from Villa Nautica – Paradise Island	
10:15	Arrival at K. Huraa	K. Huraa
10:15 – 10:45	Welcome Reception	
10:45 – 12:00	Tour of K. Huraa (local island experience)	
12:00 – 13:00	Free Roam (Designated Areas)	
13:00 – 14:45	Maldivian Style Lunch & Showcase of Maldivian Craftmanship	
14:45 – 15:00	Getting ready for departure	
15:00	Departure from K. Huraa	
15:15	Arrival at Villa Nautica – Paradise Island	Villa Nautica – Paradise Island

HOSPITALITY INDUSTRY

The biggest contributor to tax revenue in Maldives

Tourism in the Maldives started in the year 1972 with only two resorts and 919 tourists visited the Maldives during the year. Since then, the tourism industry has boomed. The hospitality industry is the biggest contributor to the Maldivian economy in terms of direct revenues to the treasury and indirectly, the creation of wealth through related businesses and employment.

The unique geography of the Maldives attracts high-value investments and an increasing number of foreign tourists. The combination of the factors enables Maldives to raise a significant amount of tax revenues, directly and indirectly, from the

hospitality industry. Maldives started taxing the newfound tourism industry in the early days of the industry. In 1979 the government started collecting tourism tax and collected MVR 35 million. Initially, the tax was collected based on the occupancy of the tourist resorts and tourist hotels.

Currently, Maldives collects Tourism Goods and Services Tax (TGST) and Green Tax specifically from the tourism industry. TGST is collected at 16% of the value of supply by tourist establishments. Green tax is collected from tourists based on the number of days of stay at the tourist establishments at defined rates.



Revenue from tourism related taxes in comparison to other taxes



PHOTO GALLERY





cata.mira.gov.mv