

2019 - 2015
 Table 13.12: REVENUE COLLECTED BY DETAILED CATEGORIES, 2015 - 2019

Description	Revenue collected (MVR)					Percentage shares				Percentage change over 2018		Notes	
	Year					Year				Year			
	2015	2016	2017	2018*	2019	2015	2016	2017	2018	2019	2018		2019
Total	13,054,497,018	14,529,264,650	15,187,904,554	16,284,118,821	16,741,900,946	100	100	100	100	100			
Airport Service Charge	496,698,014	537,482,907	707,769,590	647,005,652	731,095,991	3.8	3.7	4.7	4.0	4.4			
Airport Development Fee***	-	-	328,474,086	643,250,529	733,697,538	0.0	0.0	2.2	4.0	4.4			
Bank Profit Tax	512,725,168	491,669,612	649,894,827	564,102,077	613,969,839	3.9	3.4	4.3	3.5	3.7			
Business Profit Tax	2,676,515,345	2,742,014,598	2,675,941,922	2,710,318,425	2,899,307,646	20.5	18.9	17.6	16.6	17.3			
Commercial Land Rent	79,113,040	102,136,921	111,408,005	99,792,130	94,332,154	0.6	0.7	0.7	0.6	0.6			
Company Annual Fee	12,342,000	14,250,000	16,216,900	16,185,132	16,622,278	0.1	0.1	0.1	0.1	0.1			
Company Registration Fee	3,516,877	3,049,365	3,431,527	4,020,195	3,820,768	0.0	0.0	0.0	0.0	0.0			
Construction Period Extension Fee***	-	-	65,344,950	105,197,100	33,813,250	0.0	0.0	0.4	0.6	0.2			
Corporate Social Responsibility Fee***	-	-	12,971,000	7,680,000	43,975,220	0.0	0.0	0.1	0.0	0.3			
Co-operative Society Annual Fee	4,000	9,400	8,600	7,000	6,200	0.0	0.0	0.0	0.0	0.0			
Co-operative Society Registration Fee	1,400	2,200	2,800	800	1,000	0.0	0.0	0.0	0.0	0.0			
Duty Free Royalty	77,088,772	72,751,663	76,295,076	76,324,061	90,092,170	0.6	0.5	0.5	0.5	0.5			
Fines	257,569,888	270,265,258	195,626,550	226,467,336	197,449,283	2.0	1.9	1.3	1.4	1.2			
Flat Maintenance Fee	381,292	563,556	648,434	554,092	582,068	0.0	0.0	0.0	0.0	0.0			
Foreign Business Fee	863,486	496,260	13,500	18,452	-	0.0	0.0	0.0	0.0	0.0			
Foreign Investment Administration Annual Fee	1,840,460	2,210,538	2,181,300	2,028,400	1,719,140	0.0	0.0	0.0	0.0	0.0			
Fuel Re-Export Royalty	1,452,476	1,386,174	781,783	131,126	140,597	0.0	0.0	0.0	0.0	0.0			
Goods and Services Tax	6,052,938,369	6,276,877,706	6,851,347,960	7,690,004,507	7,748,649,586	46.4	43.2	45.1	47.2	46.3			
Government Buildings Rent	5,873,988	3,949,857	3,435,640	3,313,259	3,350,940	0.0	0.0	0.0	0.0	0.0			
Green Tax	45,483,359	633,548,360	693,830,414	810,525,818	851,180,095	0.3	4.4	4.6	5.0	5.1			
Remittance Tax**	-	14,583,885	114,217,778	101,829,059	102,523,494	0.0	0.1	0.8	0.6	0.6			
Import Trade Fee	7,681,260	7,393,642	7,923,902	9,833,485	8,261,582	0.1	0.1	0.1	0.1	0.0			
Land Acquisition and Conversion Fee	106,062,455	866,691,371	543,512,032	322,065,841	34,822,120	0.8	6.0	3.6	2.0	0.2			
Land Sales Tax	29,136,730	23,143,294	93,789,093	39,352,639	25,178,332	0.2	0.2	0.6	0.2	0.2			
Lease Period Extension Fee	1,096,364,901	569,097,505	117,413,250	76,700,000	306,800,000	8.4	3.9	0.8	0.5	1.8			
Long-Term Agricultural Leased Islands Rent	19,776,912	17,764,069	15,100,189	17,332,196	15,607,927	0.2	0.1	0.1	0.1	0.1			
Other Fees and Charges	102	1,001,018	5,909,719	6,284,023	2,601,525	0.0	0.0	0.0	0.0	0.0			
Ownership Transfer Tax***	-	-	2,455,050	383,500	5,139,700	0.0	0.0	0.0	0.0	0.0			
Partnership Registration Fee	266,000	344,000	328,000	396,000	461,500	0.0	0.0	0.0	0.0	0.0			
Reimbursement from Previous Years' budget	79,957	280,622	104,497	89,910	156,500	0.0	0.0	0.0	0.0	0.0			
Rent from Floating Jetty	84,000	84,000	96,000	84,000	54,000	0.0	0.0	0.0	0.0	0.0			
Rent from Land for Industry	3,781,185	3,216,364	8,311,090	7,771,361	7,489,193	0.0	0.0	0.1	0.0	0.0			
Sale of Pass	-	-	233,536	2,965,677	2,805,574	0.0	0.0	0.0	0.0	0.0			
Resident Permit	248,727,790	262,209,160	263,253,500	304,371,750	319,378,590	1.9	1.8	1.7	1.9	1.9			
Restaurant, Café, Canteen Fee	1,699,000	1,458,085	1,736,165	2,261,845	2,131,325	0.0	0.0	0.0	0.0	0.0			
Revenue Stamp	37,610,882	43,317,638	44,345,946	47,580,636	17,580,225	0.3	0.3	0.3	0.3	0.1			
Sale of Government Buildings	690,960	926,804	874,046	790,247	615,507	0.0	0.0	0.0	0.0	0.0			
Sale of Government Land	6,211,579	12,137,276	26,647,124	41,135,169	17,461,012	0.0	0.1	0.2	0.3	0.1			
Sale of Items at Auction	-	-	-	-	1,206	0.0	0.0	0.0	0.0	0.0			
Sole Traders Registration Fee	2,532,700	1,649,900	1,177,000	1,207,500	1,506,700	0.0	0.0	0.0	0.0	0.0			
Tourism Administration Fee	-	-	16,865,000	21,484,000	6,136,000	0.0	0.0	0.1	0.1	0.0			
Tourism Land Rent	1,197,553,907	1,449,680,466	1,401,635,712	1,532,773,548	1,646,551,366	9.2	10.0	9.2	9.4	9.8			
Tourism Tax	632,506	152,967	3,072	3,561	-	0.0	0.0	0.0	0.0	0.0			
Trade Registry Fee	1,086,200	1,203,850	1,746,700	1,797,650	1,957,100	0.0	0.0	0.0	0.0	0.0			
Uninhabited Islands Administration Fee	-	12,000	-	-	-	0.0	0.0	0.0	0.0	0.0			
Uninhabited Islands Rent	781,482	4,074,890	6,801,212	13,826,229	10,244,081	0.0	0.0	0.0	0.1	0.1			
Vehicle Fee	62,245,585	75,695,790	83,803,210	92,384,693	107,425,337	0.5	0.5	0.6	0.6	0.6			
Vessel Fee	7,051,601	20,481,679	28,434,516	26,636,827	27,330,249	0.1	0.1	0.2	0.2	0.2			
Yellowfin Tuna Export Royalty	31,388	-	-	-	-	0.0	0.0	0.0	0.0	0.0			
Dive School Registration Fee***	-	-	155,000	110,000	160,000	0.0	0.0	0.0	0.0	0.0			
Guest House Registration Fee***	-	-	635,373	555,500	647,000	0.0	0.0	0.0	0.0	0.0			
Other Registrations & License Fees***	-	-	3,747,036	4,397,051	5,647,218	0.0	0.0	0.0	0.0	0.0			
Motor Vehicle and Vessel Registration Fee***	-	-	146,500	110,000	105,000	0.0	0.0	0.0	0.0	0.0			
Bank Mortgage Registration Fee***	-	-	480,000	480,000	460,000	0.0	0.0	0.0	0.0	0.0			
Sale of Tender Documents***	-	-	398,444	198,833	-	0.0	0.0	0.0	0.0	0.0			
Loan Repayment and National Student Loan****	-	-	-	-	855,820	0.0	0.0	0.0	0.0	0.0			

Note: 2019 Figures reconciled as of 02.03.2020

*: 2018 Figures revised as per Internal Audit reconciliation on 31st March 2019

**Remittance tax added

*** Airport Development Fee, Construction Period Extension Fee, Corporate Social Responsibility Fee, Tourism Administration Fee, Ownership Transfer Tax, Dive School Registration Fee, Guest House registration Fee, Ither Registrations & License Fees, Motor Vehicle and Vessel Registration Fee, Bank Mortgage Registration Fee, Sale of Tender Documents added

****Loan Repayment and National Student Loan added

Source: Maldives Inland Revenue Authority