

Table 13.12: REVENUE COLLECTED BY DETAILED CATEGORIES, 2016 - 2020

Description	Percentage shares					Percentage change over 2019					
	2016	2017	2018	2019*	2020	2016	2017	2018	2019	2020	2020
	2016	2017	2018	2019*	2020	2016	2017	2018	2019	2020	2020
Total	14,527,983,010	15,181,890,337	16,277,744,888	16,741,484,479	10,419,649,857	100	100	100	100	100	-38
Airport Service Charge	537,482,907	707,769,590	647,005,652	731,095,991	283,339,591	3.7	4.7	4.0	4.4	2.7	-61
Airport Development Fee***	-	328,474,086	643,250,529	733,697,538	285,888,291	0.0	2.2	4.0	4.4	2.7	-61
Bank Profit Tax	491,669,612	649,894,827	564,102,077	613,969,839	953,699,643	3.4	4.3	3.5	3.7	9.2	55
Business Profit Tax/ Income Tax - Companies and Non-Individuals	2,742,014,598	2,675,941,922	2,710,318,425	2,898,887,912	2,618,266,107	18.9	17.6	16.7	17.3	25.1	-10
Individual Income Tax6	-	-	-	-	83,037,036	0.0	0.0	0.0	0.0	0.8	0
Transport Operator Income7	-	-	-	-	28,180	0.0	0.0	0.0	0.0	0.0	0
Commercial Land Rent	102,136,921	111,408,005	99,792,130	94,322,370	48,186,481	0.7	0.7	0.6	0.6	0.5	-49
Company Annual Fee	14,250,000	16,216,900	16,185,132	16,620,278	15,626,620	0.1	0.1	0.1	0.1	0.1	-6
Company Registration Fee	3,049,365	3,431,527	4,020,195	3,819,268	3,484,082	0.0	0.0	0.0	0.0	0.0	-9
Construction Period Extension Fee***	-	65,344,950	105,197,100	33,813,250	-	0.0	0.4	0.6	0.2	0.0	-100
Corporate Social Responsibility Fee***	-	12,971,000	7,680,000	43,975,220	21,566,315	0.0	0.1	0.0	0.3	0.2	-51
Co-operative Society Annual Fee	9,400	8,600	7,000	6,200	7,000	0.0	0.0	0.0	0.0	0.0	13
Co-operative Society Registration Fee	2,200	2,800	800	1,000	600	0.0	0.0	0.0	0.0	0.0	-40
Duty Free Royalty	72,751,663	76,295,076	76,324,061	90,092,170	25,837,392	0.5	0.5	0.5	0.5	0.2	-71
Fines	270,265,258	195,626,550	226,467,336	197,358,979	129,047,370	1.9	1.3	1.4	1.2	1.2	-35
Flat Maintenance Fee	563,556	648,434	554,092	582,068	408,101	0.0	0.0	0.0	0.0	0.0	-30
Foreign Business Fee	496,260	13,500	18,452	-	-	0.0	0.0	0.0	0.0	0.0	#
Foreign Investment Administration Annual Fee	2,210,538	2,181,300	2,028,400	1,719,140	3,119,425	0.0	0.0	0.0	0.0	0.0	-81
Fuel Re-Export Royalty	1,386,174	781,783	131,126	140,597	98,883	0.0	0.0	0.0	0.0	0.0	-30
Goods and Services Tax	6,276,877,706	6,851,347,960	7,690,004,507	7,748,561,112	4,306,485,318	43.2	45.1	47.2	46.3	41.3	-44
Government Buildings Rent	3,949,857	3,435,640	3,313,259	3,350,940	1,689,040	0.0	0.0	0.0	0.0	0.0	-50
Green Tax	633,548,360	693,830,414	810,525,818	850,615,154	351,898,223	4.4	4.6	5.0	5.1	3.4	-59
Remittance Tax**	14,583,885	114,217,778	101,829,059	102,523,494	8,970,164	0.1	0.8	0.6	0.6	0.1	-91
Import Trade Fee	7,393,642	7,923,902	9,833,485	8,263,657	35,005	0.1	0.1	0.1	0.1	0.0	-100
Land Acquisition and Conversion Fee	866,691,371	543,512,032	322,065,841	34,822,120	3,933,798	6.0	3.6	2.0	0.2	0.0	-89
Land Sales Tax	23,143,294	93,789,093	39,352,639	26,036,076	1,064,713	0.2	0.6	0.2	0.2	0.0	-96
Lease Period Extension Fee	569,097,505	117,413,250	76,700,000	306,800,000	153,500,000	3.9	0.8	0.5	1.8	1.5	-50
Long-Term Agricultural Leased Islands Rent	17,764,069	15,100,189	17,332,196	15,607,927	9,002,292	0.1	0.1	0.1	0.1	0.1	-42
Ownership Transfer Tax***	-	2,455,050	383,500	5,139,700	-	0.0	0.0	0.0	0.0	0.0	-100
Partnership Registration Fee	344,000	328,000	396,000	454,000	446,000	0.0	0.0	0.0	0.0	0.0	-2
Rent from Floating Jetty	84,000	96,000	84,000	54,000	52,000	0.0	0.0	0.0	0.0	0.0	-4
Rent from Land for Industry	3,216,364	8,311,090	7,771,361	7,489,193	5,695,020	0.0	0.1	0.0	0.0	0.1	-24
Sale of Pass	-	233,536	2,965,677	2,805,362	2,336,534	0.0	0.0	0.0	0.0	0.0	-17
Resident Permit	262,209,160	263,253,500	304,371,750	319,378,590	243,419,160	1.8	1.7	1.9	1.9	2.3	-24
Restaurant, Caf�, Canteen Fee	1,458,085	1,736,165	2,261,845	2,131,125	22,475	0.0	0.0	0.0	0.0	0.0	-99
Revenue Stamp	43,317,638	44,345,946	47,580,636	17,580,225	3,527,158	0.3	0.3	0.3	0.1	0.0	-80
Sale of Government Buildings	926,804	874,046	790,247	615,507	364,927	0.0	0.0	0.0	0.0	0.0	-41
Sale of Government Land	12,137,276	26,647,124	41,133,169	17,461,012	8,867,456	0.1	0.2	0.3	0.1	0.1	-49
Sale of Items at Auction	-	-	-	1,206	-	0.0	0.0	0.0	0.0	0.0	-100
Sole Traders Registration Fee	1,649,900	1,177,000	1,207,500	1,515,800	2,455,200	0.0	0.0	0.0	0.0	0.0	62
Tourism Administration Fee	-	16,865,000	21,484,000	6,136,000	-	0.0	0.1	0.1	0.1	0.0	-100
Tourism Land Rent	1,449,680,466	1,401,635,712	1,532,773,548	1,646,551,366	702,177,428	10.0	9.2	9.4	9.8	6.7	-57
Tourism Tax	152,967	3,072	3,561	-	-	0.0	0.0	0.0	0.0	0.0	#
Trade Registry Fee	1,203,850	1,746,700	1,797,650	1,957,300	1,684,088	0.0	0.0	0.0	0.0	0.0	-14
Uninhabited Islands Administration Fee	12,000	-	-	-	-	0.0	0.0	0.0	0.0	0.0	#
Uninhabited Islands Rent	4,074,890	6,801,212	13,826,229	10,240,781	3,136,309	0.0	0.0	0.1	0.1	0.0	-69
Vehicle Fee	75,695,790	83,803,210	92,384,693	107,432,467	102,966,321	0.5	0.6	0.6	0.6	1.0	-4
Vessel Fee	20,481,679	28,434,516	26,636,827	27,258,582	25,058,473	0.1	0.2	0.2	0.2	0.2	-8
Dive School Registration Fee***	-	155,000	110,000	160,000	130,000	0.0	0.0	0.0	0.0	0.0	-19
Guest House Registration Fee***	-	635,373	555,500	647,000	519,000	0.0	0.0	0.0	0.0	0.0	-20
Other Registrations & License Fees***	-	3,747,036	4,397,051	5,619,007	6,301,806	0.0	0.0	0.0	0.0	0.1	12
Motor Vehicle and Vessel Registration Fee***	-	146,500	110,000	105,000	95,000	0.0	0.0	0.0	0.0	0.0	-10
Bank Mortgage Registration Fee***	-	480,000	480,000	460,000	620,000	0.0	0.0	0.0	0.0	0.0	35
Sale of Tender Documents***	-	398,444	198,833	-	69,120	0.0	0.0	0.0	0.0	0.0	#
Online Business And Activity Registration Fee ****	-	-	-	-	1,029,500	0.0	0.0	0.0	0.0	0.0	#
Others5	1,281,640	6,044,494	6,408,086	3,608,957	456,991	0.0	0.0	0.0	0.0	0.0	-87

*** 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 and Online Business and Activity Registration Fee added

**Remittance tax added

Source: Maldives Inland Revenue Authority

2019*: 2019 Figures revised as per Internal Audit reconciliation on 31st March 2020

2020 Figures reconciled as of 11.02.2021