

Maldives Green Fund — Statutory Tourist Green Tax for Environmental Protection

PES & Nature-Based Solutions · Good practice · Maldives

Quality score: 40/100

Evidence strength: Moderate

Summary

Since 2015, the Maldives has levied a nightly "Green Tax" on tourists, channelled into a statutory Green Fund. Collections reached MVR 2.25bn in 2025, but only ~12% (MVR 275.2m) was spent, leaving MVR 3.59bn unspent.

Key dimensions

Dimension	Score
Carbon — sequestration / storage, evidenced	1/3
Biodiversity — conservation / improvement, evidenced	1/3
Water & soil — retention, infiltration, erosion control	2/3
Fire resilience — risk reduction, evidenced	0/3
Governance, certification & transferability	2/3

Evaluated by C-NAPSE

Data sources

C-NAPSE web research — accessed 2026-07-23

Ministry of Finance / Ministry of Climate Change, Environment and Energy, Government of Maldives (Maldives Inland Revenue Authority collects the tax) — accessed 2026-07-23

Green Fiscal Policy Network: The Maldives collects nearly \$30m as Green Tax in six months — accessed 2026-07-23

Corporate Maldives: Maldives Green Fund Receives Over USD 40M in Tourist Tax Revenue — accessed 2026-07-23

Corporate Maldives: Green Tax in Focus — Tourism Growth Fuels Fiscal and Environmental Gains — accessed 2026-07-23

Corporate Maldives: Green Fund Accumulates MVR 3.6 Billion as Spending Lags Behind Collections — accessed 2026-07-23

Cite this — Evidoria. *Maldives Green Fund — Statutory Tourist Green Tax for Environmental Protection*. Persistent ID: 1a8bff13-598e-4b51-8a0f-a4ca29cdc1a1.