

# Customs General Regulation

## Preliminary Sections

<b>Introduction</b>	<b>1</b>	This Regulation is done pursuant to and in accordance with the provisions of, and derives its legal status from the Act number 8/2011 (The Maldives Customs Act)
<b>Title of the Regulation</b>	<b>2</b>	This Regulation shall be cited as the “Customs General Regulation”.
<b>Enforcer of the Regulation</b>	<b>3</b>	This Regulation shall be enforced by the Maldives Customs Service.
<b>Entry into force</b>	<b>4</b>	<p>(a) This Regulation shall enter into force on 31<sup>st</sup> day, after the passage of 30 (thirty) days from the date of its publication in the Government Gazette.</p> <p>(b) The Regulation in effect prior to the date on which this Regulation enters into force shall be deemed to have been repealed to the extent made necessary by this Regulation from the day on which this Regulation enters into force as stipulated in Subsection (b).</p>
<b>Definitions</b>	<b>5</b>	<p>Unless expressed otherwise in this Regulation, the following words and phrases shall have the following meanings;</p> <p>(a) “Correspondence” means messages, post cards, letters or such modes of communication written by one person to another.</p> <p>(b) “Document” means printed or written documents that do not carry a commercial value</p> <p>(c) “Discounted Consignment” means imported commercial samples that are duty exempted as per the duty exemption rules established by the President of the Maldives.</p> <p>(d) Submission or furnishing of documents to Customs includes submission of such documents to Customs in electronic form or through electronic means.</p> <p>(e) “Inward and outward manifest” means a report or declaration furnished by the owner, master or pilot of the craft containing correct and true information about all the goods on board of the craft.</p>

- (f) "Description of packing" means the manner in which goods have been packed in a container (for example: 11 pellets S.T.C 192 carton, 19 skid S.T.C 19 coil, 17 skid S.T.C loose loaded).
- (g) "Immeasurable goods" means goods such as gravel, sand, cement, fuel oil, gas, metal and scrap materials.
- (h) "L.C.L" means containerized goods imported via sea where a single container holds goods consigned for more than one consignee.
- (i) "F.C.L" means containerized goods imported via sea where a single container holds goods consigned for only one consignee.
- (j) "Seller of the goods" means the seller of the goods from a place outside the Maldives who sold goods to import into the Maldives.
- (k) "Buyer of the goods" means the buyer or the importer of the goods who bought the goods from a place outside the Maldives to be imported into the Maldives.
- (l) "Exporter of the goods" means a person in the Maldives who exports goods to a place outside the Maldives.
- (m) "Buyer of the exported goods" means the person in a place outside the Maldives who buys goods exported from the Maldives.
- (n) "WTO Valuation Agreement" means the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)".
- (o) "Article" or "Paragraph" means the relevant Article or Paragraph of the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)".
- (p) Decisions that are referenced with the decision number are those decisions made by the Committee on Customs Valuation established under the Article 18 of the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)".
- (q) "Identical goods" and "Similar goods" mean "Identical goods" and "Similar goods" as defined in the Paragraph 2 of the Article 15 of the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)".
- (r) "Deductive Value method" means the price valuation method stipulated

under the Article 5 of the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)".

- (s) "Computed Value method" means the price valuation method stipulated under the Article 6 of the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)".
- (t) "Fallback method" means the price valuation method stipulated under the Article 7 of the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)".
- (u) "Harmonized Commodity Description and Coding System" means the goods classification nomenclature consisting of 97 chapters published by the World Customs Organization to act as a basis for goods classification.
- (v) "Explanatory Notes" means the explanatory notes published by the World Customs Organization to provide further details on the "Harmonized Commodity Description and Coding System".
- (w) "Classification Opinion" means instructions published by the World Customs Organization pertaining to classification of goods.
- (x) "Commodity Description and Coding System database" means the software released by the World Customs Organization containing the "Harmonized Commodity Description and Coding System" and the "Explanatory Notes".
- (y) "National Tariff" means the system established to declare the details of import export goods in the Maldives. This system is the Maldives Tariff Database consisting of 10 digit codes (6 digits derived from the "Harmonized Commodity Description and Coding System" of the World Customs Organization and 4 digits specified for the classification of goods in the Maldives) and the national tariff rates in accordance with the Act number 31/79 (Export Import Act of the Maldives).
- (z) "Craft" means any aircraft, ship, boat, vehicles or other machine or vessel, used or capable of being used for the carriage or transportation of person or goods, or both, by air or water or over.
- (aa) "Consignee" refers to importer in the case of imported goods, and "consigner" refers to exporter in the case of exported goods.

- (bb) "Owner of the goods" means person stated as owner of goods at the time of import or export to or from the Maldives and their agents.
- (cc) "Shipment" means goods addressed to a specific person imported into Maldives under a B.L or an Airway bill.
- (dd) "Official Port" means the places specified in the Schedule 3 of this Regulation.

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## Part 1

### Customs designated areas and control

#### Chapter 1

##### Customs territories and criteria of Custom territories

##### Customs territories

- 6 (a) For the purpose of this regulation, only the following areas shall be designated as Customs territories.
1. Specialized areas for loading or unloading import or export goods to or from the Maldives and for use by the stakeholders involved in such activities.
  2. Specialized areas to be used for disembarkation and embarkation of crew, passengers and other parties of crafts departing the Maldives, and for use by assisting parties.
  3. Designated waiting areas for passengers arriving and departing the Maldives, until all Customs procedures on persons and luggage are complete.
  4. Specialized areas for warehousing, inspection, releasing of import and export goods, and disembarking personnel.
  5. Specialized areas for warehousing and storing of articles brought by post or courier service.
  6. Specialized areas for operation of Customs warehouses, bonded warehouses, duty free shops and free trade zones.
  7. Designated areas for docking of incoming craft and parking of such craft.
- (b) When implementing this regulation, the areas designated as Customs areas are mentioned in schedule 1 of this regulation. In addition to the areas mentioned in schedule 1, any areas that are thereafter designated as Customs areas shall be published in the gazette of the Maldives government.
- (c) Entry into the Customs areas without the permission of Customs is prohibited.

## Chapter 2

### Making necessary arrangements at the Customs designated areas by the port operators

**Responsibilities  
of the port  
operator**

**7** It is the responsibility of the port operator to make the following arrangements at the ports having Customs designated areas.

- (a) Shall provide office space and utilities for administrative and other operations of customs.
- (b) Building a wall not less than 7 ft in height and 2 ft fence in areas specified by Customs and maintain access control.
- (c) Shall designate entry and exit points with security posts for entry and exit of personnel, crafts, goods and other things.
- (d) Shall install CCTV cameras and provide control of the system to Customs in order to monitor activities in the Customs designated areas.
- (e) Shall have the arrangement to maintain import, export, and transit and transshipment goods separately.
- (f) Shall inform customs of any movement of goods from one place to another.
- (g) Shall have a place for safekeeping of goods and articles seized by Customs. The port operator shall not charge any fee on such goods and articles during the period of seizure.
- (h) Shall have a system to ensure sufficient lighting at night.
- (i) Shall designate a specific area for search and inspection of goods, articles and craft.
- (j) Shall have a designated body inspection room.
- (k) Shall establish "RED" and "GREEN" lanes in order to develop the inspection system of incoming and outgoing passengers and crews.
- (l) Shall acquire tools and machineries for searching and inspecting of import and export goods and articles including X-ray machines, container scanners and weighing instruments and the like.
- (m) Must furnish the Customs electronically or manually, the tally sheets of goods loaded and unloaded from the port between 6 am of the day to 6 am of the following day, before 12 pm of the following day.

<b>Custodian of the cargo</b>	<b>8</b>	<p>(a) It is the responsibility of the custodian to safe keep the cargo until those are released from Customs control as per the rules and regulations and the custodian shall take into consideration, the kind and nature of the goods when safekeeping them.</p> <p>(b) The port operator shall not grant permission to release the goods imported to or exported from Maldives which is under Customs control, unless it is released by Customs under its supervision or upon granting permission by Customs.</p> <p>(c) Necessary arrangements shall be in place to store chemicals and other dangerous goods separately in a safe manner and suitable arrangements are also required to ensure safekeeping of perishable goods as well.</p> <p>(d) If goods which have been released from Customs control are kept in a Customs area, it shall be kept separate, so that it does not mix with goods which have not been released from Customs control.</p> <p>(e) The authority responsible for handling the goods shall continuously provide information to Customs regarding the import and export goods which have been kept past the duration for clearance.</p> <p>(f) The import and export goods which have been kept past the duration for clearance will be dealt with, as stipulated in Part 14.</p>
<b>Repair and maintenance</b>	<b>9</b>	Port operator shall conduct the repair and maintenance of the buildings, machineries, equipment and other facilities provided at the Customs controlled areas under this regulation.
<b>Period given to full fill the pre-requisites</b>	<b>10</b>	The port operator shall fulfill the pre-requisites as stipulated in the Chapter 2 of the Part 1 of this regulation within 90 days of the publication of this regulation on the Government Gazette.

### Chapter 3

#### Relocation of goods under Customs control from one place to another

<b>Conditions of relocation of goods from one place to another</b>	<b>11</b>	<p>(a) Goods under Customs control may be relocated from one place to another upon a written request from the owner of the goods or the agent of the craft in accordance with the principles set out by Customs.</p> <p>(b) Permission to relocate goods under Customs control from one place to another may be given to the following types of goods in accordance with the</p>
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principles set out by Customs.

1. Transit goods.
2. Transshipment goods.
3. Goods to be transferred.
4. Goods brought for bonded warehouses.
5. Goods brought by post or courier services.
6. Export goods.
7. Ship store goods.

- Transit Goods**      **12**
- (a) Imported goods shall be relocated from a Customs controlled port to another before the payment of import duty, if it is mentioned as transit goods in the Bill of Lading or Airway Bill of the goods.
  - (b) Relocation of transit goods from one place to another in circumstances except those mentioned in subsection (a) shall be permitted by the agent of the craft on which the goods were imported to Maldives, or by an agent registered at Customs who has been permitted by the aforementioned agent.
  - (c) Customs transit declaration stipulated in schedule 5 of this regulation shall be lodged separately for goods to be transited for each port before loading the transit cargo to the craft on which it will be transported from its current craft or port area. The following documents are to be submitted along with the transit declaration form.
    1. Transit Cargo Manifest.
    2. Delivery Order.
    3. Bill of Lading or Airway Bill.
  - (d) Transit goods shall be loaded onto the craft for transporting from one port to another after the Customs transit declaration has been submitted, and the container or luggage containing the goods has been sealed by Customs.
  - (e) The seals mentioned in subsection (d) shall not be opened or damaged in any way before the goods are checked by Customs.
  - (f) If the seal on a transit goods has been opened or damaged before being opened by Customs, or if the container or packing has been damaged in any way, the permit to carry or move the goods shall be revoked and as stipulated in Part 19 of this regulation, the persons permitted to move the



goods shall be fined.

**Transshipment  
Goods**

- 13** (a) If transshipment goods is brought to the Maldives en route to another country, and is placed under Customs control as transshipment goods, the Customs Transshipment Form shall be submitted as stipulated in Schedule 5 of this regulation.
- (b) If the transshipment goods are brought by sea, the transshipment goods declaration shall be submitted to Customs by the agent of the craft before clearance is given to the craft.
- (c) If the transshipment goods are brought by air, the transshipment manifest shall be given along with the craft's cargo manifest to Customs, by the agent of the craft.
- (d) When transporting transshipment goods brought to Maldives, to another country, no documents shall be altered so as to construe that the goods are manufactured in Maldives, except the goods that are manufactured in Maldives. Neither the information regarding the sender of the goods nor the recipient of the goods shall be altered.
- (e) Neither import duty nor any other tax shall be levied on transshipment goods mentioned in transshipment manifest whilst under Customs control in accordance with Customs laws and regulations.
- (f) In the event where transshipment goods could not be sent in the designated duration, Customs shall be notified accordingly by the agent of the craft.
- (g) Goods included in transshipment shall not be imported to the Maldives. In the event that Customs deems it necessary to search and inspect transshipment goods, they can be searched and inspected as stipulated in Part 12 of this regulation.

**Transferring  
goods whilst  
alongside a local  
vessel/another  
vessel**

- 14** (a) Permit can be given to move goods from one craft to another whilst an internationally travelling craft is alongside, when the agent declares to Customs their intention to do so. When declaring, the details of the goods, tonnage and the cubic meters must be provided.
- (b) Goods shall be transferred from one craft to another whilst alongside, under Customs control, in accordance to the principles set out by Customs.

**Moving goods  
brought via post  
or courier**

- 15** (a) Goods brought by post or courier services shall be taken to post offices after baggage, delivery orders and airway bills are compared by Customs, without the baggage seals being opened and under the supervision of a post office

**services**

employee.

- (b) Unopened parcels may be taken to any offices of the post office, under their supervision and with the permission of Customs, after being put in a mail bag and sealed by Customs.
- (c) Goods brought addressed to islands without regional post offices and Customs offices, may be sent to the addressee after having been checked in the presence of the post office and the responsible government bodies, except the goods to be retained for Customs or security purposes.

**Moving export goods**

- 16**
- (a) Goods shall be moved from one place to another for exportation in accordance with the principles set out by Customs, when the owner of the goods declares to Customs via a written statement.
  - (b) If any additions or omissions are made or if any damage is received to the goods as stipulated in subsection (a), the responsibility shall be carried by the owner of the goods.

**Goods that are moved from one place to another under other circumstances**

- 17**
- Goods that are under Customs control in conditions other than those as stipulated in section 11, subsection (b) of this regulation, shall be moved to and from one place to another by alternative methods, in accordance with the principles set out by Customs.

## **Chapter 4**

### **Goods and articles released as ship stores**

**Crafts for which ship stores can be released**

- 18**
- Ship stores may be released to those crafts which are under customs control and to crafts designated by the President of the Republic of Maldives in order to act according to international laws and agreements.

**Goods and articles released as ship stores**

- 19**
- (a) Spare parts, craft tools and equipments, fuel, water and food for the crews and the like may be considered as ship stores if imported for the use of a craft stipulated in section 18 of this regulation.
  - (b) Fuel as stipulated in sub-section (a) shall be released as stipulated in part 2, chapter 7 of this regulation.
  - (c) Any goods or articles imported as ship stores shall be consigned to the craft.

**Releasing goods as ship stores**

- 20**
- (a) Goods may be released as ship stores when goods declaration is processed as consigned to the craft, in accordance with this regulation.

- (b) Alcohol, pork and pork products and tobacco products shall not be permitted to import as ship stores. However, this article does not prevent release of specific quantities of such goods as ship stores with duty exemptions to ships which are under customs control within the Maldivian territory from a bonded warehouse registered at Customs.
- (c) If the goods or articles imported as ship stores require a permit(s) for importation under any other act or regulation, the originals of such permits shall be lodged along with the goods declaration.
- (d) Goods or articles of which their importation to Maldives is restricted, such as alcohol, pork and pork products shall be released as ship stores in accordance with this regulation. Any article which may be considered as weapons shall be released as ship stores in accordance with the regulations of the Ministry of Defense and National Security. Any other goods or articles which are considered as an import prohibited item shall not be released as ship stores.
- (e) Ship stores may be released to designated bonded warehouses for ship store goods or articles which meet Customs standards.
- (f) Ship stores shall be released to the craft in which it is going to be used, if there is no such bonded warehouse as stipulated in sub-section (b).
- (g) If the importer does not have a bonded warehouse as stipulated in subsection (b) and if the craft for which the ship store is imported for is not in Maldivian territory at the time of importation, goods or articles which are imported as ship stores shall be released when the craft arrives to Maldives. The importer is responsible for any demurrage fee during the period.

**Responsibilities  
of Master and  
Agent**

- 21** It is a responsibility of the Master or the Agent of the ship to ensure ship store goods or articles reach the craft when released from customs. Moving ship store goods or articles to a place other than its designated craft and give or sale of ship store goods or articles other than crews of the craft is an offence. In the event of such an offence, action shall be taken against the Master or the Agent of the craft in accordance with part 19 of this regulation.

## **Chapter 5**

### **Goods or articles imported and exported via post or courier service**

- Goods or articles imported for own**      **22** Goods or articles imported for duty free categories, personal use, correspondence and documents and duty free cheap consignments via post or courier service shall

<b>use</b>		be dealt in accordance with the principles set out by the President of the Republic of Maldives.
<b>Imposition of import duty</b>	<b>23</b>	<p>(a) Goods or articles imported for passengers personal use and personal use of individuals via post or courier service shall be dealt in accordance with the principles set out by the President of the Republic of Maldives.</p> <p>(b) Goods or articles imported via post or courier service for passengers' personal use and the use of individuals in excess to the amount specified by the President of the Republic of Maldives shall be dealt in accordance with the regulations of Ministry of Economic Development.</p>
<b>Declaration of imported goods/cargo</b>	<b>24</b>	<p>(a) Goods imported via post or courier service for business purposes and goods imported in excess to the amount stipulated in section 23, sub-section (a) shall be released when declaration process is completed and imported duty is paid as stipulated in part 3 of this regulation.</p> <p>(b) It is the owner of the goods who has to deal with Custom in relation to goods imported via post or courier service for which import duty is payable. However, if the owner wishes to appoint a Customs Mediator, he/she may do so as stipulated in part 9, chapter 1 of this regulation.</p>
<b>Lodgment of Agent Manifest for goods imported via post or courier service</b>	<b>25</b>	<p>(a) Local courier agent shall lodge the agent manifest of good imported via post or courier service prior to its examination of Customs. Following documents shall be lodged along with the agent manifest.</p> <ol style="list-style-type: none"> <li>1 Delivery order</li> <li>2 Courier or Post Airway Bill</li> </ol> <p>(b) Post or Courier agent manifest shall constitute the following information.</p> <ol style="list-style-type: none"> <li>1 Full name of the importer;</li> <li>2 Address of the importer;</li> <li>3 Number of packages and category of the goods;</li> <li>4 If imported in the name of a company, Name of the company.</li> </ol> <p>(c) All goods imported via post or courier service shall be included in the agent manifest. If goods not included in the agent manifest are in the shipment, local courier agent shall be fined as stipulated in part 19 of this regulation.</p>

<b>Searching, inspecting goods and articles</b>	<b>26</b>	Goods or articles imported via post or courier service shall be searched, inspected as stipulated in part 12 of this regulation.
<b>Goods or articles under customs control</b>	<b>27</b>	Goods or articles imported via post or courier service shall be safeguarded by the personnel in-charge of the goods or articles and shall remain in customs control until it is released.
<b>Movement of goods or articles</b>	<b>28</b>	Movement of goods or articles imported via post or courier service may be executed as stipulated in section 15 of this regulation.
<b>Returning of goods or articles</b>	<b>29</b>	<p>(a) Goods or articles imported via post or courier service may be returned to the person who sent it, if the owner wishes to do so. Such goods and articles may be handed over to the local courier agent on the day of customs search and inspection. Local courier agent shall return it and inform to Customs within 7 days from the day of handover to the local courier agent.</p> <p>(b) Goods or articles imported via post or courier service released to local courier agent after Customs search and inspection in the presence of local courier agent and which has not been received by a recipient within a specified time period, shall be informed to Customs within 5 days of its due date for keeping such goods or articles under local courier agent.</p> <p>(c) The local courier agent shall return and inform to customs of the goods or articles stipulated in sub-section (b) within 7 days of approval from Customs.</p> <p>(d) Goods or articles imported via post or courier service which are in customs control and has not been received by a recipient within the specified time period, shall be dealt as stipulated in part 14 of this regulation.</p>
<b>Exporting of goods or articles</b>	<b>30</b>	<p>Following documents shall be lodged in order to process the export declaration of the shipments to be exported via post or courier service.</p> <p>(a) Shipper's instruction for dispatch of the shipments (S.I.D)</p> <p>(b) Airway bill of the shipment</p> <p>(c) Goods declaration as stipulated in schedule 6 of this regulation (Goods or articles for which declaration is required)</p>

## Chapter 6

### Granting permission for entry and exit to Customs territories by the operator

<b>Granting permission for entering to and exit from Customs territories</b>	<b>31</b>	(a) The operators of the Customs territories shall obtain permission from Customs prior to granting entry and exit permission for personnel, vehicles and crafts to Customs territories and areas designated as Customs territories in official ports.  (b) It is an offence to enter and exit from a Customs territory without the permission stipulated in sub-section (a).
<b>Entry and exit of personnel to and from Customs territories</b>	<b>32</b>	(a) The operators of the Customs territories shall lodge the originals of the necessary documents of the employees, laborers who work at Customs territories and any other person(s) who wish to enter and exit from a Customs territory and obtain permission from Customs prior to granting entry and exit permission. The documents lodged in order to obtain the permission shall contain the information to decide on the condition about the person(s) stipulated in section 36 of this regulation.  (b) The entry and exit pass shall be displayed at all times while at the Customs territory or when entering to or exit from Customs territories.
<b>Vehicles and crafts entering to and exit from Customs territories</b>	<b>33</b>	The operators of Customs territories shall provide the registry numbers and category of the vehicle or craft within 3 days (excluding government holidays) to Customs after granting entry and exit permission to vehicles and crafts.
<b>Purpose of entry into Customs territories</b>	<b>34</b>	Entry into Customs territories shall be restricted to perform official duty and to fulfill permissible purpose.
<b>Points of entry to and exit from Customs territories</b>	<b>35</b>	Personnel, vehicles and crafts shall be entered to and exit from Customs territories only in specified and permitted gates and similar places.
<b>Standards considered by Customs when granting</b>	<b>36</b>	The following conditions shall be met by the personnel entering to and exit from a Customs territory.

## permission

- (a) Shall be 3 years from execution of the sentence or exoneration of a sentence if convicted in a court of law for drug dealing or drug smuggling.
- (b) Shall be 1 year from execution of a sentence or exoneration of a sentence if convicted in a criminal offence stipulated in Customs law or regulation for which the sentence is more than 12 months.

### **Notification of Customs decision on permanent entry and exit permission to Customs territories**

- 37**
- (a) Customs shall grant entry and exit permission to Customs territories if the person(s) applying for entry and exit permission meet the conditions stipulated in section 36 of this regulation,
  - (b) Customs shall respond to the applications for entry and exit permission to Customs territories within 3 days (excluding government holidays) of submission.
  - (c) The operator of the Customs territory shall not grant entry and exit permission to any party who shortfall the conditions.

### **Providing information of the permissions**

- 38**
- (a) The operators of the Customs territories shall lodge all necessary documents related to a permission granted, to Customs within 3 days (excluding government holidays) after granting permission.
  - (b) The operators of the Customs territories shall inform Customs of any revoke of entry and exit permission for any reason within 3 days (excluding government holidays).
  - (c) The operators of the Customs territories shall inform Customs of any change of information on the permit of a party, within 3 days of notifying (excluding government holidays) if notified.

### **Withholding permit**

- 39**
- (a) If an entry and exit permit holder to a Customs territory is suspected of an offence stipulated in Section 36 of this regulation or commits such an offence or continues to commit such an offence, or is party to such an offence, and is proven to a Customs investigation, until the end of matters regarding the lawsuit, or until the matter is resolved in a court of law, the issuing body of the permit shall be notified by Customs to withhold the permit of the party in question.
  - (b) If a party permitted to move in and out of Customs areas has been proven guilty to Customs investigations but is proven innocent in a court of law, or if





## Chapter 7

### Duty payment for neglected goods

- Duty payment for neglected goods**      **45**      Import duty or export duty must be paid to Customs by the custodians of the goods if any damage comes to the goods due to the neglect of the custodians who are charged with the care of the goods until they leave Customs control. The custodians shall also provide due compensation for the owner of the goods.
- Construing as neglect**      **46**      (a)      The custodians of the import and export goods can be construed as having neglected the care of the goods in the following situations.
1. If the goods which are shown to be brought to Maldives by the manifest of the goods and the custodians' tally sheet have not been cleared under Customs control, yet are not under the care of the custodians.
  2. If the goods are damaged or lost or any such thing happens to them during loading or unloading of goods for importation or exportation, due to the neglect of the custodians.
  3. If the goods are damaged or lost or any such thing happens to them during movement of goods from one place to another or carrying the goods or during any such activity, due to the neglect of the custodians.
- (b)      If the goods are lost or damaged or any such thing happens to them under conditions that do not fit into those described by this section, whether the custodians have neglected or not shall be decided after the matter has been investigated by Customs.
- Checking the details of the goods and designating the price**      **47**      On payment of duty for neglected goods, the details of the goods packed in different containers shall be considered as the details shown in the documents regarding the shipment or the goods. The price of the duty payment shall be designated as stipulated in part 05 of this regulation.
- Exemption**      **48**      (a)      Customs has the choice to not take the duty from the custodians if the import and export goods' custodian tally sheets show that the goods are in order and the containers show no external damage, but some goods are missing after an investigation has been done by Customs and if it has been decided that there is an acceptable reason.
- (b)      Duty shall be exempted under the following conditions if the goods under Customs control were damaged before clearance or if the owner of the

goods relinquishes the goods without importing.

1. Disposing imported goods under Customs supervision.
  2. Damage of goods beyond repair due to natural causes.
- (c) Duty shall be paid for parts of goods which cannot be used of the goods which have been destroyed as stipulated in this section.

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## Incoming and outgoing vessels

## Bringing craft under Customs control and release of control

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## Chapter 2

### Embarking, disembarking, loading and unloading from craft under Customs control

<b>Embarking and disembarking craft, and loading and unloading items</b>	<b>52</b>	<p>(a) Embarking and disembarking, as well as loading and unloading items to and from craft under Customs control, without the permission of Customs, is prohibited.</p> <p>(b) Embarking on and disembarking from, and loading and unloading of goods from a craft arriving to Maldives, before Customs has boarded the craft, is prohibited.</p> <p>(c) Boarding the craft by the Maldives National Defense Force for the purposes of national security or boarding the craft under any other law, as stipulated by said law, are exempted from subsection (b)</p>
<b>Requesting Customs permission to access crafts</b>	<b>53</b>	<p>Except for craft under diplomatic clearance, embarking on and disembarking from, and loading and unloading of goods from a craft under Customs control, shall be allowed only to parties permitted by Customs, in a Customs permitted area.</p>
<b>Parties that can embark on and disembark from craft</b>	<b>54</b>	<p>(a) Parties that have been issued passes as stipulated in Part 9 Section 2 of this regulation may embark on and disembark from craft under Customs control.</p> <p>(b) The crew and passengers of a craft under Customs control do not need a pass to embark on or disembark from said craft.</p>
<b>Unloading items brought by crew</b>	<b>55</b>	<p>Items brought by sea travelling crafts' crews, as included in the crew declaration, shall be unloaded and brought to Customs for clearance during Customs service hours.</p>

## Chapter 3

## Berthing incoming crafts and issuing inward clearance

<b>Acquiring inward clearance</b>	<b>56</b>	(a) The first thing any craft shall do after arriving to a port of Maldives from abroad is to acquire inward clearance. As such, inward clearance shall be acquired within a maximum of 12 (twelve) hours of arriving at the port. Craft with diplomatic clearance are not included in this.
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		<p>(b) After having acquired permission from Customs, due to natural causes beyond human control, the duration spent in ports except those stipulated in Schedule 2 of this regulation, is exempt from the duration stipulated in subsection (a).</p> <p>(c) When the circumstances stipulated in Subsection (b) change, the craft must move to a port stipulated in Schedule 2 of this regulation, to acquire inward clearance.</p>
<b>Ports which can issue inward clearance to craft</b>	<b>57</b>	<p>(a) Inward clearance to craft coming to Maldives shall be issued by ports stipulated in Schedule 2 of this regulation.</p> <p>(b) Even though it is stipulated as such in subsection (a), craft arriving with cargo, for various projects, that cannot be unloaded to ports such as rock boulders, may be issued inward clearance by the project operating port for the purposes of unloading said cargo.</p>
<b>Notifying Customs upon the arrival of the craft</b>	<b>58</b>	The owner or the master or the agent of a craft arriving to Maldives must notify Customs upon the arrival of a craft to a Maldivian port.
<b>Craft arriving without an agent</b>	<b>59</b>	For craft arriving to Maldives without an agent, if an agent is not appointed within 48 (forty eight) hours, the owner of the craft or the master shall be fined as stipulated in part 19 of this regulation. Such craft shall depart from Maldives only when the fined amount has been paid.
<b>Changing agents</b>	<b>60</b>	If an agent has been terminated by the owner of the craft or the appointed agent by requesting Customs, or if the agent has been terminated by Customs due to breaking the Laws and Regulations of Maldives, a new agent shall be appointed to that craft within 48 (forty eight) within the termination of the previous agent. If an agent is not appointed within 48 (forty eight) hours, the owner of the craft or the master shall be fined as stipulated in Part 19 of this regulation. Such craft shall depart from Maldives only when the fined amount has been paid.
<b>Prohibited actions</b>	<b>61</b>	<p>(a) Being alongside without Customs permission, to main jetties, key walls, vessels, or ports, before being issued inward clearance to the craft is prohibited.</p> <p>(b) Embarking on and disembarking from, and loading and unloading of goods from a craft before being issued inward clearance, is prohibited.</p>
<b>Providing information of</b>	<b>62</b>	Among the vessels arriving to Maldives, the vessels with appointed agents, the "Vessel arrival information form" stipulated in Schedule 8 of this regulation shall be

<b>incoming seafaring vessels</b>		lodged by the agent before 12 (twelve) hours of time of arrival. The passengers and crew list shall also be lodged by the agent along with this form. The passengers and crew list for vessels arriving without agents shall be lodged during issuing of inward clearance.
<b>Providing passenger manifests for incoming aircraft</b>	<b>63</b>	<p>The passenger manifest of aircraft with the following information shall be provided by the agent of the aircraft within 1 hour before the aircraft arrives in Maldives.</p> <ul style="list-style-type: none"> <li>(a) Full names of the passengers; (with surnames and other names specified separately.)</li> <li>(b) Passport numbers of the passengers;</li> <li>(c) The sex of passengers;</li> </ul>
<b>Providing flight schedules</b>	<b>64</b>	The flight schedule prepared regarding the aircraft arriving to Maldives shall be provided to Customs by the operators of the airport. Any additions or omissions made to the schedule and the information regarding the flights that arrive without being included in the flight schedule shall be provided to Customs within 1 hour before the arrival of the aircraft.
<b>Providing inward clearance to incoming aircraft</b>	<b>65</b>	To acquire inward clearance for incoming aircraft, the agent of the aircraft shall lodge the General Declaration of the aircraft to Customs.
<b>Providing inward clearance to seafaring vessels</b>	<b>66</b>	<p>(a) The master or the agent of the vessel must lodge the following documents to Customs in order to receive inward clearance for incoming seafaring vessels.</p> <ul style="list-style-type: none"> <li>1. Outward clearance (original of the last port clearance.)</li> <li>2. The passenger and crew list (endorsed by the port operator, Department of Immigration and Emigration and Port Health) inclusive of the information stipulated in Schedule 4 of this regulation.</li> <li>3. The crew declaration stipulated in Schedule 9 of this regulation.</li> <li>4. The list of personal effects of the crew.</li> <li>5. Ship stores list.</li> <li>6. Bond stores.</li> <li>7. A copy of the transit cargo manifest.</li> </ul>

8. Port of call list.
  9. A copy security clearance issued by M.N.D.F
  10. The general declaration (endorsed by the port operators, Department of Immigration and Emigration and Port Health) as stipulated in Schedule 11 of this regulation.
  11. If providing inward clearance for the first time for the vessel, the drawing and specifications of the vessel as stipulated in Schedule 10 of this regulation (even if not giving inward clearance for the first time, if the vessel has been modified in any way, the drawing and specifications of the vessel shall be provided.)
- (b) Customs shall provide inward clearance to a vessel after the following government offices have provided clearance to the vessel.
1. Port Health clearance.
  2. Security clearance of Maldives National Defense Force
  3. Clearance of Department of Immigration and Emigration.
- (c) Inward and outward clearance for incoming seafaring vessels shall be provided when the fee for providing clearance stipulated in Schedule 36 of this regulation, has been paid to Customs by the master or the agent of the ship.
- (d) If Customs officers need to stay in a place in order to provide clearance as stipulated in subsection (c), the master or the agent of the vessel shall make arrangements to provide a place for the stay of Customs officers and facilitate the requirements of the Customs officers.
- (e) The master of the vessel shall allow Customs access to the documents as required by Customs regarding inward clearance.

**Incoming craft  
carrying  
stowaways**

- 67** Incoming crafts carrying stowaways must port only at official ports. Permission to move to any other port or area of Maldives shall be given only after the stowaways have been handed over to the Department of Immigration and Emigration. Such a craft shall be permitted to depart from Maldives only when the matter has been investigated and the procedures regarding the matter have been completed.

**Providing  
advance  
clearance to  
incoming craft**

- 68** (a) Advance clearance is a clearance given by Customs to incoming seafaring vessels without boarding the vessel, after having checked requirements for issuing such a clearance.

- (b) The following documents must be lodged by the agent of the vessel to Customs 12 (twelve) hours before the arrival of the vessel to Maldives, in order to obtain advance clearance. Clearance shall be given when the vessel in question arrives in Maldives.
  - 1. The General Declaration (endorsed by the port operators, Department of Immigration and Emigration and Port Health) as stipulated in Schedule 11 of this regulation.
  - 2. The passengers and crew list (endorsed by the port operators, Department of Immigration and Emigration and Port Health) as stipulated in Schedule 4 of this regulation.
  - 3. Last port clearance.
- (c) The documents stipulated in subsection (b) shall be lodged to Customs by the agent of the vessel within 02 (two) hours of the vessel berthing in Maldives.

## **Chapter 4**

### **Outgoing craft and issuing outward clearance**

#### **Acquiring outward clearance**

- 69** (a) Customs outward clearance shall be obtained for all crafts departing via sea or air from Maldives to a foreign country.
- (b) Local crafts travelling beyond Maldivian territory for purposes like fishing and the like are not included among the crafts stipulated in subsection (a).

#### **Ports issuing Outward clearance**

- 70** (a) Outward clearance shall be issued from the ports stipulated in Schedule 2 of this Regulation.
- (b) Although stipulated in subsection (a), crafts carrying cargo like rock boulders which cannot be unloaded to ports and hence given permission to call to the project site in order to unload such cargo, outward clearance may be issued to such a craft at that particular port/project site.
- (c) It is prohibited for crafts to depart from and sail beyond Maldivian territory without obtaining an outward clearance.
- (d) Permission to depart from Maldives for crafts calling to Maldives with goods/cargo shall be given by tallying crafts manifest with the tally sheet and if all goods/cargo manifested to unload to Maldives have been unloaded.



- (e) If a craft is unable to depart within 24 (twenty four) hours of obtaining outward clearance, the craft shall obtain outward clearance again before departing from Maldives.
- (f) Outward clearance for crafts stipulated in subsection (b), shall be renewed when the following documents, after obtaining clearance from the respective agencies and original of initial outward clearance issued to craft are lodged to Customs by agent or master of the craft.
  - 1. Clearance of Port Health
  - 2. Port control permit of the port operator
  - 3. Clearance of Department of Immigration and Emigration

**Lodgment of documents necessary to grant outward clearance for seafaring craft**

- 71** (a) Agent or the Master of crafts to be departed from Maldives via sea shall lodge the following documents to Customs in order to obtain outward clearance, prior to 1 (one) hour of its departure time.
- 1. General declaration as stipulated in Schedule 11 of this Regulation; (After endorsement from port operator, Department of Immigration and Emigration and Port Health)
  - 2. Passengers and crew list with the information stipulated in Schedule 4 of this Regulation; (After endorsement from port operator, Department of Immigration and Emigration and Port Health)
  - 3. Original of the security clearance form;
  - 4. Port control permit;
  - 5. Permit copy for single voyage from Ministry of Transport, if permitted for a single voyage

**Lodgment of documents necessary to grant outward clearance for aircraft**

- 72.** Agent of crafts arriving to Maldives via air shall lodge the following documents to Customs in order to obtain outward clearance.
- (a) General Declaration
  - (b) Passenger and crew list

**Withholding clearance**

- 73.** Outward clearance of a craft arrived to Maldives via sea shall be withheld upon request from Ministry of Defense and National Security to do so.

## Chapter 5

### Travelling of Internationally sailing crafts to places other than official ports, embarking and disembarking, and loading and unloading goods to and from such crafts

#### Conditions for granting permission

74. Travelling of internationally sailing crafts to places other than official ports may be permitted under the conditions specified below.
- (a) Internationally sailing tourist crafts, to travel for the purpose of tourism;
  - (b) Fishing purposes;
  - (c) For repair;
  - (d) Crafts arriving for experiments and research, to travel for the purpose of the research or experiment;
  - (e) Crafts to be used in rescue operations of people and property;
  - (f) Crafts brought for the purpose of a particular project, to be used in the project;
  - (g) Safe anchorage;
  - (h) For hauling goods/cargo imported for a project, if local transport such as dredger, tugboat, cargo barge, landing craft is unavailable for hauling such goods/cargo;
  - (i) Crafts for which permission has been granted to travel to places other than official ports shall not travel to a place other than its permitted destination. Further, embarking and disembarking and loading and unloading goods/cargo by personnel not authorized by Customs is prohibited.
  - (j) Only those crafts authorized by Customs shall alongside, load or unload goods, or allow persons to embark to or disembark from Crafts for which permission has been granted to travel to places other than official ports.
  - (k) Crafts for which permission has been granted to travel to places other than official ports shall not pick up or bring onboard things they may encounter in the sea during the voyage for which the permission was granted to travel to places other than official ports. This, however, does not include bringing onboard people and their properties that are in need of rescuing at sea.
  - (l) Customs shall continue providing services at K. Thilafushi and other ports with respect to loading and unloading goods at such ports in accordance with the procedures followed prior to this Regulation up to 90 (ninety) days from the date of the publication of this regulation on the Government Gazette. After the passage of said 90 (ninety) days, Customs shall provide those services to the

ports registered with Customs which have completed the requirements of such ports stipulated in the Chapter 2 of the Part 1 of this Regulation.

**Requesting service and granting permit for internationally sailing sea crafts**

- 75** (a) Crafts to be departed from Maldives via sea shall lodge the following documents to Customs in order to travel to places other than official ports prior to 24 (twenty four) hours of its departure time.
1. Application form for loading and unloading goods/cargo other than official ports as stipulated in Schedule 12 of this Regulation.
  2. Application for Inter-atoll Travelling Permit as stipulated in Schedule 13 of this Regulation.
  3. Passenger and Crew list information as stipulated in Schedule 13 of this Regulation.
  4. Documents detailing information about goods/cargo to be loaded and unloaded at different places.
- (b) Customs shall be informed before 8 (eight) hours of date and time specified in Application form for loading and unloading goods/cargo other than official ports, if such date or time is expedited or postponed. Furthermore, if service is not acquired within 72 (seventy two) hours starting from the time specified in the form, the respective application form shall be cancelled.
- (c) Upon cancellation of service request form as stipulated in Subsection (b), service shall be provided when a new application is lodged.

**Requesting Service and granting permission for inter-atoll travelling**

- 76** (a) Except crafts travelling for places other than official ports for loading and unloading cargo with a Customs Officer, all other crafts travelling to places other than official ports shall lodge vessel check form stipulated in Schedule 7 of this regulation.
- (b) Permission for travelling to places other than official ports shall be granted only when, all goods/cargo brought on its last voyage are unloaded and vessel is inspected and those items that need to be sealed in its stores are sealed.
- (c) Permission for travelling to places other than official ports shall be granted when all due payments to Customs are cleared.

**Inter-atoll cruising of tourist crafts**

- 77** (a) Permission for tourist crafts to tour in atolls shall be granted when the documents specified below are lodged prior to 1 (one) hour of its departure time.
1. Application for inter atoll travelling permit stipulated in Schedule 13 of this Regulation;

		<ol style="list-style-type: none"> <li>2. Passenger and crew list stipulated in Schedule 4 of this Regulation;</li> <li>3. No objection letter of Ministry of Tourism, Arts and Culture;</li> <li>4. Cruise permit of Ministry of Tourism, Arts and Culture;</li> </ol>
	(b)	Crafts for which permission have been granted to travel to resorts and yacht marinas shall do so after obtaining relevant permits from such resorts and yacht marinas.
<b>Granting permission for crafts to travel for repair</b>	<b>78</b>	<ol style="list-style-type: none"> <li>(a) Foreign registered crafts and internationally sailing crafts registered in the Maldives shall lodge the following documents requesting for permission to travel for repair. <ol style="list-style-type: none"> <li>1. Application for inter atoll travelling permit stipulated in Schedule 13 of this Regulation;</li> <li>2. Passenger and crew list stipulated in Schedule 4 of this Regulation;</li> <li>3. Vessel Check form stipulated in Schedule 7 of this Regulation;</li> <li>4. A document stating required number of days for repair from repairer;</li> </ol> </li> <li>(b) Permission to travel for repair as stipulated in subsection (a) shall be granted only when, all goods/cargo brought on its last voyage are unloaded and vessel is searched/inspected.</li> <li>(c) Permission to travel for repair as stipulated in subsection (a) shall be granted for the period specified by the repairer of the craft. Upon request from the repairer, the period may be extended.</li> <li>(d) Accommodating tourists are prohibited on crafts for which permission for repair has been granted.</li> </ol>
<b>Amendment to inter atoll travelling permit</b>	<b>79</b>	Customs shall be notified, if for any reason, an amendment is required to the inter atoll travelling permit by a craft, for which permission to travel to places other than official ports have been granted, before completion of its voyage. However this excludes failure to notify Customs in situations beyond the human control.
<b>Loading and unloading goods/cargo to and from crafts</b>	<b>80</b>	<ol style="list-style-type: none"> <li>(a) Unloading cargo to places other than official ports shall be restricted to cargo declared to customs as to be unloaded at such ports.</li> <li>(b) Loading of cargo from places other than official ports shall be restricted to cargo declared to customs as to be loaded at such ports.</li> <li>(c) Goods or articles brought by a crew included in crew declaration of a craft</li> </ol>

arrived via sea shall not be unloaded to a place other than an official port.

**Granting permission for travelling via air**

- 81** (a) Should an internationally travelling aircraft need to take up a local trip, such permission shall be granted only after a search/inspection of the craft by Customs when passengers and crews from the last voyage are disembarked and goods are unloaded.
- (b) If a local aircraft needs to take up an international trip, such a permit shall be issued after a search/inspection of the craft by Customs.

**Charges for loading and unloading cargo from places other than official ports**

- 82** (a) Only when the fee stipulated in Schedule 36 of this regulation is paid to Customs will Customs officers be dispatched for the supervision of unloading cargo to ports other than official ports.
- (b) The agent of the craft shall manage travel arrangements and expenses for the dispatched Customs officers mentioned in Subsection (a).
- (c) In situations, if the Customs Officers assigned for supervision of loading and unloading of cargo at places other than official ports are required to stay at the place, the agent of the craft shall provide food and accommodation to the customs officers at their expense and shall bill to Customs within 5 (five) days of the end of the trip at rates not exceeding the rates stipulated in the State Finance Regulation.

In situations where the Customs officers are required to remain at the loading/unloading site, the agent of the craft shall manage other arrangements and expenses such as food and accommodation, and shall bill to Customs within 5 (five) days of the end of the trip at rates not exceeding the rates stipulated in the State Finance Regulation.

## **Chapter 6**

### **Cargo manifest lodgments of incoming and outgoing craft**

**Responsibilities of the agent**

- 83** (a) Completing the following tasks with respect to the cargo manifest of incoming and outgoing craft is the responsibility of the agent.
1. Lodging the inward and outward manifests to Customs, containing true and accurate information regarding the goods imported to Maldives and exported from Maldives via sea or air and the goods to be unloaded in Maldives.

2. Lodging the inward and outward manifests to Customs with respect to the transit or transshipment goods brought to Maldives either via sea or air.
  3. Notifying Customs of additions or omissions brought to the manifest after it has been lodged.
  4. Notifying Customs if the craft have no goods as cargo.
  5. Payment of fines regarding inward and outward clearance.
- (b) For incoming and outgoing craft without appointed agents, performing the actions stipulated in subsection (a) is the responsibility of the owner, the master or the captain of the craft.
- How to lodge the inward and outward manifests**      **84**      (a) The inward and outward manifests for goods imported and exported by sea shall be lodged according to the format stipulated in Schedule 14.
- (b) The inward and outward manifests for goods imported and exported by air shall be lodged according to the format stipulated in Schedule 15.
- Lodging inward manifest for incoming seafaring vessels**      **85**      (a) If the duration for a seafaring vessel to reach Maldives from its last port of call is less than 72 (seventy two) hours, the inward manifest of the goods being brought by the vessel shall be lodged to Customs 10 (ten) hours prior to arrival of the vessel to Maldives.
- (b) If the duration for a seafaring vessel to reach Maldives from its last port of call is more than 72 (seventy two) hours, the inward manifest of the goods being brought by the vessel shall be lodged to Customs 24 (twenty four) hours prior to arrival of the vessel to Maldives.
- Time for lodging the inward manifest**      **86**      (a) If the duration for an aircraft to reach Maldives from its last port of call is less than 03 (three) hours, the inward manifest of the goods being brought by the aircraft shall be lodged to Customs 30 (thirty) minutes prior to the arrival of the aircraft to Maldives.
- (b) If the duration for an aircraft to reach Maldives from its last port of call is more than 03 (three) hours, the inward manifest of the goods being brought by the vessel shall be lodged to Customs 01 (one) hour prior to the arrival of the aircraft to Maldives.
- (c) Even though it is stipulated as such in subsections (a) and (b), Customs closed hours and holidays shall not be counted within the deadline for lodging of inward manifest for incoming seafaring vessels.

<b>Time for lodging the outward manifest</b>	<b>87</b>	<p>(a) The outward manifest of goods on outgoing seafaring vessels shall be lodged to Customs 01 (one) hour prior to the time of departure.</p> <p>(b) An outward manifest of goods on aircraft shall be lodged to Customs 15 (fifteen) minutes prior to the time of departure.</p>
<b>Categorization of goods in the manifest</b>	<b>88</b>	<p>The following types of goods shall be mentioned individually in the inward and outward manifests of the goods that are imported and exported by air and by sea.</p> <p>(a) Goods that are brought for importation.</p> <p>(b) Goods that are to be unloaded to any ports except official ports.</p> <p>(c) Goods that need to be handled with care and caution.</p> <p>(d) Transit goods.</p> <p>(e) Goods brought for transshipment via Maldives.</p> <p>(f) Unaccompanied baggage.</p>
<b>Marking the goods</b>	<b>89</b>	<p>Except for F.C.L containers, for goods brought to Maldives as L.C.L or in separate packages, each individual package shall bear the owner's name, shipping mark or B.L number. If the goods are brought by air, each package shall bear the airway bill number of the goods, the name of the owner or the shipping mark.</p>
<b>Specifying the consignee of the goods.</b>	<b>90</b>	<p>(a) The name of the consignee shall be specified on the inward manifest of the goods and the bill of lading or the airway bill for goods brought to Maldives.</p> <p>(b) If goods brought via an agent have the name of the agent stated as the consignee, the name of the party to be notified for the goods shall be specified.</p>
<b>Fining due to amendments brought to inward manifests</b>	<b>91</b>	<p>(a) After the passage of the deadline for lodging the inward manifest, any correction or corrections made to individual information stipulated below shall be accepted with a fine of 500 (five hundred) Rufiyaa for each time the correction or corrections are made.</p> <ol style="list-style-type: none"> <li>1. Exporter/shipper;</li> <li>2. Notify party;</li> <li>3. Place of discharge;</li> </ol>

4. Final destination;

(b) After the passage of the deadline for lodging the inward manifest,, any correction or corrections made to individual information stipulated below shall be accepted with a fine of 1000 (one thousand) Rufiyaa for each time the correction or corrections are made.

1. Consignee;

2. Container number;

3. Seal number;

4. First load port;

5. Place of loading;

6. Goods description;

7. Container type;

8. Gross weight (excluding container weight);

9. Volume (of container);

10. Combining or split bill of lading;

11. Bill of lading number;

12. Number of packages;

(c) The corrections made to the agent manifest of the goods in packages brought by courier services are exempted from Subsections (a) and (b).

(d) Corrections made to letterings and phrasings in the inward manifests that do not alter the original meaning shall be accepted without a fine.

**Failure to lodge  
the manifest in  
due time**

**92** If a manifest lodged within due time is incomplete, after the duration is over, a manifest or part of said manifest shall be accepted as a late manifest with the payment of a fine of 3000 (three thousand) Rufiyaa.

**Arrival to  
Maldives without  
lodging the  
manifest  
Submitting  
corrections to the  
manifest**

**93** Arrival to Maldives is prohibited for crafts that haven't lodged the inward manifest or part of the inward manifest within due time.

**94** Corrections to the inward and outward manifests for goods brought to Maldives by air and by sea shall be submitted via the form stipulated in Schedule 16 of this Regulation.



## Bunker Oil

33

<b>Processing re-export declaration</b>	<b>100</b>	Re-export declaration of the oil bunkered shall be processed if the craft for which oil was bunkered is set to depart within 48 (Forty eight) hours from the time of bunkering.
<b>Duty payment upon failure to depart on time</b>	<b>101</b>	If, for any reason, craft for which oil was bunkered is unable to depart within 48 (Forty eight) hours from the time of bunkering or took up a local journey, oil sounding of the craft shall be taken before granting outward clearance. The oil bunkering service provider shall pay customs duty for the difference in quantity of oil if the amount of oil in the craft is less than the quantity bunkered.
<b>Lodgment of invoice</b>	<b>102</b>	<p>(a) Bunkering service provider shall present a copy of the bill or invoice to Customs within 3 (three) days from the day of bunkering.</p> <p>(b) Re-export declaration shall be amended accordingly if amendments are made to the invoice or bill stipulated in subsection (a).</p>
<b>Bunker survey</b>	<b>103</b>	In order to monitor the quantity of oil bunkered, crafts may be surveyed as per principles established by Customs. Bunker service provider and agent of craft shall render necessary cooperation to Customs in order to conduct such surveys by Customs.
<b>Prohibited actions</b>	<b>104</b>	<p>(a) It is prohibited to use bunker oil released to bunker internationally sailing crafts locally or bunker to crafts other than internationally sailing crafts.</p> <p>(b) It is prohibited to transfer bunker oil to another craft or release it to be used locally.</p>

## Part 3

### Goods imported into the Maldives

#### Chapter 1

##### Declaration of import goods

<b>Importation of goods to the Maldives</b>	<b>105</b>	(d) Goods can be imported to the Maldives by parties permitted by the Ministry of Economic Development.
		(e) The permit provided by the Ministry of Economic Development shall be provided to Customs for the purpose of goods importation. The goods imported for commercial use shall be consigned under the name of the above permit holder.
		(f) The parties mentioned below may import goods without the permit mentioned in Subsection (b) under the duty free allowance procedure established by the President of the Maldives.
		<ol style="list-style-type: none"><li>1. Goods brought into Maldives by travelers for their own use;</li><li>2. Personal effects brought by individuals.</li></ol>
		(g) Goods which exceed the duty free allowance prescribed in the Subsection (c) of this regulation shall be released according to the provisions of the Regulation made by the Ministry of Economic Development Regulation governing such imports.
<b>Use of registry numbers</b>	<b>106</b>	Importers shall use the registry number provided by Customs in dealings with Customs.
<b>Cancellation of registry number</b>	<b>107</b>	The registry number shall be cancelled by Customs when the registered importer requests to do so in writing.
<b>Submission of information on import goods</b>	<b>108</b>	(a) Persons importing goods to the Maldives shall provide the Goods Declaration prescribed in the Schedule (6) of this Regulation for completing the declaration of the imported goods to Customs.

(b) The following documents shall be submitted with the Goods Declaration stipulated in the Subsection (a).

1. Commercial invoice;
2. Packing list;
3. Bill of lading or Airway bill;
4. Pre-valuation form prescribed in the Schedule (17) of this Regulation;
5. Documents stating the costs borne by the buyer and the seller stated in the Pre-valuation form;
6. Insurance Policy for insured goods;
7. Bond receipt or Post Waybill for goods imported through post;
8. Courier Airway Bill or Delivery Order for goods imported through courier service;
9. Documents stating all the costs incurred for the goods to be brought to the clearing Customs port;
10. Documents stating the payment details or how the payment is to be made for the goods;
11. Pro-forma invoice or the purchase order;
12. Any agreement made in writing between the buyer and the seller;
13. Itemized list of prices for spares, components, machineries in case the prices are given in aggregates for such goods;
14. Original of the de-registration certificate if the imported good is a pre-registered vehicle other than motorcycles and auto cycles;
15. If the imported good is a marine vessel the "Additional Information Sheet For Marine Vessels Form" prescribed in the Schedule (18) of this Regulation;
16. Original of Certificate of Origin, if preferential rate of duty is claimed;
17. Permits from relevant government authorities for goods requiring such permit for importation;
18. Any other information regarding the imported goods which the

importer wants to share with Customs;

- (c) Upon lawful requests by Customs, the importer shall provide all the documents other than those listed in the Subsection (b) stating any communication made between buyer and the seller through electronic means with respect to the imported goods.
- (d) Dealings with Customs regarding the imported goods shall be made by the importer. And if the importer wishes he may appoint a Customs Agent (broker) stipulated in the Section 9 of this Regulation to represent the importer in dealings with Customs.

**Information that should be in the commercial invoice**

**109**

- (a) The Commercial invoice of the imported goods shall be in English. The currencies stated in the invoice shall be foreign currencies approved by the Maldives Monetary Authority.
- (b) The Commercial invoice stipulated in the Subsection (a) of this Regulation shall contain the following information.
  - 1. The Commercial invoice shall provide complete information on all the goods in a manner that allow for the statistical quantity unit calculations as per the Customs tariff;
  - 2. If the price for the goods in the Commercial invoice is provided in CIF terms, a breakdown of FOB value, Freight and Insurance shall be provided;
  - 3. If the price for the goods in the Commercial invoice is in CNF terms a breakdown of FOB value and Freight shall be provided;
  - 4. Full name and address of the exporter;
  - 5. Full name and address of the consignee;
  - 6. Invoice number and date;
  - 7. Terms of payment;
  - 8. Terms of delivery (Inco-terms);
  - 9. Page numbers and the total number of pages;
- (c) For each individual item of the goods stated in the Commercial invoice stipulated in the Subsection (a), the following details shall be provided;
  - 1. Item name;

2. Item number;
3. Quantity;
4. Unit;
5. Brand (for branded goods);
6. Model (for goods with models);
7. Part number or Code number (for goods with such numbers);
8. Size of the goods;
9. Item packing;
10. Country of origin;
11. Year of production or vintage (for liquor products);
12. Condition of goods;
13. Period of usage for pre-used goods;
14. Unit price;
15. Total price;

**Mandatory  
information to  
include in the  
packing list**

**110** The Packing List of the imported goods shall be in English and shall provide the following information.

- (a) detail of the goods;
- (b) Package type;
- (c) Total number of packages;
- (d) Package number;
- (e) Details of the goods in each package;
- (f) Total number of packages in the shipment;
- (g) Weight and cubic meters of the goods in the shipment;

**Mandatory  
information to  
include in the**

**111** The Bill of Lading or the Airway Bill of the imported goods shall be in English and shall provide the following information;

**bill of lading or  
airway bill**

- (a) Bill of Lading or Airway Bill number;
- (b) Full name and address of the exporter;
- (c) Full name and address of the consignee;
- (d) Port of loading;
- (e) Port of discharge;
- (f) Container number or Seal number;
- (g) Shipping mark;
- (h) Type of goods;
- (i) Total weight and Cubic meter;
- (j) Issuing agent of the BL;

**Goods for which  
Goods  
Declaration is  
not required**

- 112** (a) The following parties do not require submitting of Goods Declaration for the purpose of importation of goods to the extent duty exemption is allowed under the duty free allowance declared by the President of the Maldives.
1. Personal effects imported for own use by Maldivians and foreigners living in the Maldives;
  2. Goods carried by Maldivians and foreigners at the time of entering the Maldives;
  3. Pre-used goods brought in by Maldivians when entering Maldives after living abroad for a long period of time;
  4. Pre-used items brought for living by foreign professional employees coming to work in Maldives for a period of more than 6 months;
  5. Goods brought by crew members of internationally sailing crafts;
- (b) The professionals mentioned in the subsection (a) (4) of this Regulation are those workers considered as in professional category by the Ministry of Human Resources Employment and Labor.
- (c) Foreign professionals coming to the Maldives to work for a period of more than 6 months shall provide the following documents to Customs with

respect to the goods they bring in;

1. Packing list;
2. Delivery order.

- (d) The goods brought by professionals coming to Maldives to work for a period of more than 6 months shall be released when their original work permit or work permit card is presented to Customs.
- (e) Pre-used goods brought in by Maldivians when entering Maldives after living abroad for a long period of time shall be released when the original of their passport is presented to Customs. If the person is abroad at the time of the arrival of goods into the Maldives and could not present the original of the passport, the goods shall be released when a copy of the passport is enclosed with a letter from the owner.
- (f) Other than those mentioned in the Subsection (a)(3) and (4), the parties mentioned in the Section 112 of this regulation, shall submit the Goods Declaration stipulated in the Schedule 6 of this Regulation and make duty payments for any goods that exceed the duty free allowance declared by the President of Maldives.
- (g) If a Commercial invoice for the imported goods is not available at the time of importation, the parties mentioned in the Section 112 of this Regulation shall furnish the Crew and Passenger Valuation form prescribed in the schedule 19 of this regulation with accurate information on the goods along with the Goods Declaration.

**Amending Documents**

- 113**
- (a) If the contents of a document stipulated in the Section 108 of this Regulation is amended or altered or the writings made bold, it shall be stamped by the issuer of the document being amended.
  - (b) Alterations and amendments to the documents stipulated in the Section 108 that have already being submitted to Customs shall be made after written statements on the amendments from the issuer of the document in question is submitted to Customs. This, however, does not include small corrections made to the document that do not alter the nature of the essential information provided in the document.

**Completing the documentation for import goods**

- 114**
- (a) If the goods are insured, price of the goods for the purpose of assessing duty or completion of documentation process shall be the total of the F.O.B value of the goods, insurance and freight. If the goods are not insured, the price of the goods shall be the total of F.O.B value and freight.



- (b) For the purpose of assessing duty or completion of documentation process as stipulated in the Subsection (a) of this Regulation, the foreign currency conversion rates shall be decided by Customs in consultation with the Ministry of Finance and Treasury and the Maldives Monetary Authority. These currency conversion rates for each month shall be published in the Maldives Government Gazette at the beginning of that month.

**Duty Payment**      **115**    (a) The payment of import duty shall be made to Customs within 15 (fifteen) days from the date of the assessment of the Goods Declaration.

- (b) If the duty payment is not made within the period stipulated in the Subsection (a) of this Section, the goods declaration shall be cancelled. The goods declared in the cancelled Goods Declaration shall be released after submission of a new Goods Declaration.

**Importing corpses**      **116**    (a) For the purpose of importing corpses into the Maldives, the form requesting to import corpses prescribed in the schedule 34 of this Regulation shall be submitted to Customs along with the following documents issued by a competent authority of the exporting country.

1. Death Certificate;
2. Police Report;
3. Customs Release Permit (issued by the exporting country's Customs)

- (b) For the purpose of importing corpses as per the Subsection (a) of this Regulation, submission of goods declaration and import duty payment is not required.

## **Chapter 2**

### **Goods imported into the Maldives on temporary basis**

**Temporary importation**      **117**    (a) Temporary importation shall be allowed if there is a guarantor in the Maldives who shall be responsible for the goods imported on temporary basis.

- (b) The "Application for Temporary Import of Goods" prescribed in the Schedule 20 of this Regulation, shall be furnished to Customs for the goods to be imported into Maldives on temporary basis.

<b>Items permitted to be imported as temporary imports</b>	<p><b>118</b> Customs shall allow temporary importation for the goods imported under the following grounds;</p> <ul style="list-style-type: none"> <li>(a) Goods imported for International exhibitions, fairs, International meetings, sports events, or any other special event which are to be re-exported after its use;</li> <li>(b) Special professional equipment brought by press, broadcasters, photographers covering special events, and cinematographic equipment;</li> <li>(c) Specialized tools and Equipment brought for repair, maintenance and installation of various plants and machinery and such items brought in for repairing work by parties providing international warranty in order to repair the goods for which the warranty was given;</li> <li>(d) Special equipment and apparatus brought in for research and surveys and professional equipment brought in by experts of that particular profession;</li> <li>(e) Vessels, equipment and machinery brought in for work on special economic or social development projects. This, however, does not include importation of spare parts for such vessels, equipment and machinery.</li> </ul>
<b>Goods permitted to be imported as temporary imports</b>	<p><b>119</b> (a) In accordance with the Section 118 of this Regulation, goods imported on temporary basis shall only be permitted, if the goods can be clearly identifiable by means of specific serial number or code that is attached on the goods.</p> <p>(b) Conditions stipulated in Subsection (a) do not apply to the good imported on temporary basis for the purposes mentioned in Section 118 (a) and (b) of this Regulation.</p>
<b>Time frame for duty exemption for temporary imports</b>	<p><b>120</b> Import duty exemption shall be provided for goods imported on temporary basis if only they are to be re-exported from Maldives within 2 (two) years of its entry into Maldives.</p>
<b>Declaration of goods for temporary imports.</b>	<p><b>121</b> (a) In order to import goods on temporary basis, Goods Declaration prescribed in the Schedule 6 of this Regulation shall be submitted to Customs in the name of the guarantor in the Maldives.</p> <p>(b) The following documents shall be submitted to Customs along with the Goods Declaration stipulated in the Subsection (a).</p>

1. "Application for Temporary Imports of Goods" prescribed in the Schedule 20 of this Regulation;
2. Lease or hire agreement if the importing goods are brought under such agreement and if a deposit has been paid with respect to the goods, a document stating the amount of the deposit paid.

**Extension of time  
frame for duty  
concession**

- 122** (a) If there is a need to extend the initially declared period of temporary import, the guarantor in Maldives is required to notify Customs in writing in order to request for an extension of the period permitted for the goods imported on temporary basis.
- (b) Customs shall grant the extension of temporary import period as stipulated in the Subsection (a) provided that the guarantor in Maldives have paid any due duties according to the provisions specified in Section 125 of this Regulation for the goods imported temporarily.

**Exportation of  
temporary  
imports**

- 123** (a) In order to export the goods imported on temporary basis, Goods Declaration prescribed in the Schedule 6 of this Regulation shall be submitted to Customs in the name of the guarantor in the Maldives.
- (b) Goods imported on temporary basis shall be considered as being re-exported within the time period allowed only when the goods are exported by submitting the Goods declaration as stipulated in the Subsection (a).

**Payment of  
import duty**

- 124** (a) Import duty shall be paid to Customs on the declared value at the time of importation for goods imported on temporary basis if the goods are not re-exported within the period allowed. Import duty shall also be paid to Customs on the declared value at the time of importation by the guarantor in Maldives for goods even if the goods are sent out of the Maldives but without following the provisions stipulated in Section 123.
- (b) Goods imported on temporary basis may be sold or used for a purpose other than the intended purpose declared to Customs only after the guarantor in Maldives has paid the due duty on goods in question.
- (c) If the goods imported on temporary basis are damaged beyond use, lost, stolen or fall short of, the guarantor in Maldives shall be subject to the payment of the import duty payable on those goods.
- (d) If the goods imported on temporary basis are damaged by circumstances beyond the control of man, the import duty payable on those goods shall be waived.

**Import duty exemption allowable**

**125** Duty exemptions are allowed for temporary imports in accordance with the following provisions;

- (a) The goods are subject to 100% duty exemption, if the goods are re-exported within 90 days from the date of importation.
- (b) The goods are subject to 95% duty exemption, if the goods are re-exported after the expiry of 90 days but before 180 days from the date of importation.
- (c) The goods are subject to 90% duty exemption, if the goods are re-exported after the expiry of 180 days but before 1 (one) year from the date of importation.
- (d) The goods are subject to 80% duty exemption, if the goods are re-exported after the expiry of 1 (one) year but before 2 (two) years from the date of importation.
- (e) Goods are subject to 100% duty payment, if the goods are re-exported after the expiry of 2 (two) years from the date of importation.

**Responsibilities of guarantor in Maldives**

**126** The responsibilities of the guarantor in Maldives for the goods imported on temporary basis are given below;

- (a) Submission of the Goods Declaration in accordance with the provisions of this Regulation for the goods to be imported to Maldives on temporary basis.
- (b) R-exportation of the goods imported on temporary basis within the time period permitted to keep the goods in the Maldives or requesting Customs in writing for an extension of the period permitted for the goods imported on temporary basis.
- (c) Submission of the Goods Declaration in accordance with the provisions of this Regulation for the purpose of re-exporting the goods imported into Maldives on temporary basis.
- (d) Taking care of the temporary imports until they are re-exported or until the import duty is paid for the goods in accordance with the provisions of this Regulation.
- (e) Payment of the import duties in accordance with the provisions of this Regulation payable on the declared value at the time of importation for

goods.

- (f) Payment of the import duties for goods imported on temporary basis if they are sold or used for a purpose other than the intended purpose declared to Customs at the time of importation.
- (g) If the goods imported on temporary basis are damaged beyond use, lost, stolen or fall short of, the guarantor in Maldives shall notify in writing within 10 (ten) days from the date of discovery of the incidence and shall make the payment of the import duty payable on those goods.

**Discontinuation  
of services.**

- 127**
- (a) In the event that the guarantor fails to make the due payment to Customs with respect to goods imported on temporary basis, Customs shall allow a grace period of 10 (ten) days to the importer to make the payment. If the guarantor still fails to settle the payment within this period given, Customs shall temporarily discontinue services to the guarantor in question.
  - (b) In the event Customs suspends services in accordance with the Subsection (a), Customs shall resume the services to the person in question after 4 (four) months from the date of suspension.

### **Chapter 3**

#### **Re-importation after Temporary export**

**Re-importation**

- 128**
- (a) Any goods to be considered as being re-imported, the importer shall submit the Goods Declaration prescribed in Schedule 6 of this Regulation specifying that goods are being re-imported and the re-import shall be consigned to the same person who originally exported the goods in question from Maldives.
  - (b) Customs shall waive import duty on the following goods re-imported into Maldives in accordance with Subsection (a);
    1. Goods that have not lost its essential features due to use or the essential features have not being altered and the goods that are clearly identifiable as same goods as that were exported, by means of specific serial number or code that is attached on the goods;
    2. Goods that are not clearly identifiable by means of specific serial number or code that is attached on the goods, however, that were exported for repair under warranty, and a document is submitted from the warrantor specifying that repairs were made to the re-imported

goods under the warranty;

3. Goods re-imported within 180 (hundred and eighty) days from the date of the export from Maldives;
4. Goods consigned to the same person who originally exported the goods in question from Maldives, being re-imported;
5. The import duties have been previously paid to the goods, and the duties paid have not been refunded.

(c) Import duty shall be waived on goods that are re-imported after being exported temporarily for events such as exhibitions with the permission from a competent government authority even though the conditions set forth in the Subsection (b) (1) are not satisfied.

**Declaration  
submission**

- 129** (a) Goods Declaration prescribed in the Schedule 6 of this Regulation shall be submitted to Customs in order to re-import goods as stipulated in the Section 128 of this Regulation.
- (b) Following documents shall be submitted along with the Good Declaration stipulated in Subsection (a);
1. Copy of the Price accepted commercial invoice;
  2. Packing list;
  3. Bill of Lading or Airway Bill;
  4. Delivery Order.

## **Chapter 4**

### **Deferred Import Duty Payment**

**Goods allowable  
for deferred  
duty payment**

**130** Customs shall allow deferred duty payment for the following goods and goods imported into the Maldives under the following circumstances;

- (a) Goods imported to aid the victims in emergency situations such as during a natural disaster.
- (b) Goods needed immediately to prevent eminent stoppage of provision of the basic services to the citizens.

- (c) Immediate medications needed to a patient or a group of patients
- (d) Goods of perishable nature such as fruits, vegetables and frozen meat..  
Duty payable on general goods imported in the same shipment containing perishable goods specified above shall also receive the deferred duty payment.
- (e) Customs shall not allow the privilege of deferred duty payment for 3 (three) months to those who availed the deferred duty payment treatment as per the Subsection (d) but fail to make the payment of deferred duties accordance with the Subsection (b) of section 131
- (f) Duty of undeclared goods identified during the physical examination of goods conducted to clear the goods in a place outside of customs territories.
- (g) Duty of undeclared goods identified during the physical examination of goods conducted to clear the goods at a time outside the normal operational hours of Customs.
- (h) Goods imported by Institutions of the State for which duty cannot be immediately paid. This, however, does not include companies owned by the State.

**period of  
deferred duty  
payment**

- 131**
- (a) By reflecting on the situation, the Commissioner General of Customs shall decide on the duration of the repayment period allowed for deferred duties of goods imported to aid the victims in emergency situations such as during a natural disaster.
  - (b) Deferred import duty payment allowed for goods imported by State owned companies and goods imported in accordance with the provisions stipulated in the Section 130 shall be paid to Customs within 48 (forty eight) hours from the date of importation.
  - (c) Deferred import duty payment allowed for goods imported by Institutions of the State for which duty cannot be immediately paid at the time of importation shall pay the due duty to Customs within 30 (thirty) days from the date of importation.

**Suspension of  
services**

- 132**
- (a) In the event that the importer fails to make the due payment to Customs in accordance with the provisions of the Section 131, Customs shall allow a grace period of 10 (ten) days to the importer to make the payment. If the importer still fails to settle the payment within this period given, Customs shall temporarily discontinue services to the importer in question.

- (b) In the event Customs suspends services in accordance with the Subsection (a), Customs shall resume the services to the importer in question after 4 (four) months from the date of suspension.

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## Part 4

## Goods Exported from the Maldives

<b>Exporting goods from Maldives</b>	<b>133</b>	<p>(h) Goods other than those which are specified in the Section 134 of this Regulation can be exported or re-exported from the Maldives by parties who have acquired export permit issued by Ministry of Economic development.</p> <p>(b) The permit provided by the Ministry of Economic Development shall be furnished to Customs for the purpose of exportation of goods. The goods exported from the Maldives shall be under the name of the above permit holder.</p>
<b>Goods that do not require License</b>	<b>134</b>	<p>Export permit issued by Ministry of Economic Development need not be submitted to export the following goods;</p> <p>(a) Except Ambergris, goods that weigh less than 5 (five) kg in weight,</p> <p>(b) Goods exported on temporary basis,</p> <p>(c) Personal effects,</p> <p>(d) Containers and similar items that are used to import goods into the Maldives,</p> <p>(e) Corpses;</p> <p>(f) Goods imported on temporary basis</p>
<b>Use of the registry number</b>	<b>135</b>	Exporters shall use a registry number provided by Customs in all dealings with Customs.
<b>Cancellation of registry number</b>	<b>136</b>	The registry number shall be cancelled by Customs when the registered exporter requests to do so in writing.
<b>Submission of information on export goods</b>	<b>137</b>	<p>(a) Persons exporting goods from the Maldives shall furnish the Goods Declaration prescribed in the Schedule (6) of this Regulation for completing the declaration of the export goods to Customs.</p> <p>(b) The following documents shall be submitted with the Goods Declaration stipulated in the Subsection (a).</p>

1. Price accepted commercial invoice (price shall be provided in F.O.B term)
  2. Packing List (itemized details of the goods in each package, their gross weight and net weight shall be provided)
  3. S.I.D for air freight shipments (Shipper Instruction for Dispatch)
  4. Permits from relevant government authorities for goods requiring such permit for exportation;
- (c) The following additional documents shall be submitted along with the documents specified in the Subsection (b) for exporting yellowfin tuna to countries of European Union.
1. Health Certificate issued by the Maldives Food and Drug Authority
  2. Catch Certificate issued by the Ministry of Fisheries and Agriculture
- (d) Exporters of live fish or groupers shall submit the Proforma fish export form in addition to the documents specified in the Subsection (b).
- (e) For goods other than personal effects carried by the members of the crew and passengers of an embarking craft and for the goods that do not have a commercial value, the Good Declaration prescribed in the Schedule 6 of this Regulation shall be submitted. However, the documents specified in the Subsection (b) (1) and (2) may not be submitted along with the Goods Declaration.

**Furnish the declaration for re-export goods 138**

- (a) Goods Declaration prescribed in the Schedule 6 of this Regulation shall be furnished to the Customs in order to re-export goods. The following documents should be submitted along with the documents specified in the Subsection (b) of the Section 137.
1. Re-export permit issued by the Ministry of Economic development;
  2. "Oil Bunkering report", for those embarking crafts which

are bunkering oil.

- (b) Goods Declaration is not required for the followings goods;
  - 1. Personnel effects of crews and passengers of an embarking craft.
  - 2. Samples, small parcels and such small packages exported
  - 3. Goods exported by individuals for personal use abroad
  - 4. Corpses

**Exportation of imported goods**

- 139**
- (a) Goods Declaration prescribed in the Schedule 6 of this Regulation shall be furnished to the Customs in order to export goods that were previously imported into the Maldives. The reference number of the Goods Declaration completed at the time of importation shall be specified on the Goods Declaration submitted for export.
  - (b) Goods Declaration prescribed in the Schedule 6 of this Regulation shall be furnished to the Customs in order to export goods that were previously imported into the Maldives under the temporary importation procedure. The reference number of the Goods Declaration completed at the time of temporary importation shall be specified on the Goods Declaration submitted for export.
  - (c) Goods Declaration prescribed in the Schedule 6 of this Regulation shall be furnished to Customs in order to send back the goods to the exporter of the goods abroad without clearing the goods as imports in the Maldives. The following documents shall be submitted to Customs along with such Goods Declarations;
    - 1. Bill of Lading (for goods brought for importation);
    - 2. Delivery Order
    - 3. Document from Cargo agent;
  - (d) The exporter shall notify Customs the reasons for export in writing in order to export such goods stipulated in the Subsections (a) and (c) of this Section.

- Declaration of temporary exports**      **140**
- (a) Customs shall allow temporary exportation of only those goods that are clearly identifiable by means of specific serial number or code that is attached on the goods. This condition, however, excludes goods exported temporarily for repair under a warranty agreement.
- (b) Goods Declaration prescribed in the Schedule 6 of this Regulation shall be submitted to Customs along with the following documents to in order for Customs to permit temporary exportation;
1. Commercial invoice (price shall be provided in F.O.B term)
  2. Packing List (itemized details of the goods in each package, their gross weight and net weight shall be provided)
- (c) Commercial invoice and packing list need not be submitted along with the Goods Declaration for exportation of personal effects and those items used for personal use that are temporarily exported for repair.
- Documents required to obtain preferential treatment for export goods**      **141**
- (a) In order to obtain preferential treatment abroad for export goods from the Maldives, the following documents need to be submitted to and endorsed by Customs;
1. Generalized System of Preferences (G.S.P certificate)
  2. SAARC Preferential Trading Agreement (SAPTA certificate)
  3. South Asian Free Trade Area (SAFTA certificate)
  4. The Special Preferential Tariff Program granted by China (China CO)
  5. Certificate of Origin and consignment for Export (C.O)
  6. International Convention for the Conservation of Atlantic Tunas (I.C.C.A.T) document.
  7. Duty free Tariff preference
- (b) Customs shall endorse the documents specified in the Subsection (a) even if they are submitted along with the Goods Declaration or submitted after the goods have been examined for export.

- (c) Documents specified in the Subsection (a) 1, 2 and 3 shall be printed on a special paper provided by Customs. The fee for the paper shall be made to Customs in accordance with Chapter 20 of this Regulation.

**Exporting corpses**

- 142** (a) For the purpose of exporting corpses from the Maldives, the form requesting to export corpses prescribed in the schedule 35 of this Regulation shall be submitted to Customs along with the following documents issued by a competent authority of the exporting country.
1. Death Certificate
  2. Police Report
  3. Passport Copy
- (b) Customs shall issue "Corpse Release Permit" upon submission of the documents specified in the Subsection (a) to Customs.
- (c) The respective fee prescribed in the Schedule 36 of this Regulation shall be charged for the service of sealing corpse for export.

**Export Duty**

- 143** (a) For export of goods produced or formed in the Maldives, export duty is payable only for exporting ambergris from the Maldives.
- (b) Export duty rate for ambergris is 50% of its F.O.B price
- (c) Goods re-exported from the Maldives are not dutiable

**Duty payment**

- 144** (a) The payment of export duty shall be made to Customs within 15 (fifteen) days from the date of the assessment of the Goods Declaration.
- (b) If the duty payment is not made within the period stipulated in the Subsection (a) of this Section, the goods declaration shall be cancelled. The goods declared in the cancelled Goods Declaration shall be released for export after submission of a new Goods Declaration.

**Commercial invoice**

- 145** (a) The Commercial invoice for the exported goods shall be in English. The currencies stated in the invoice shall be foreign currencies approved by the Maldives Monetary Authority.

(b) The Commercial invoice stipulated in the Subsection (a) of this Regulation shall contain the following information.

1. The Commercial invoice shall provide complete information on all the goods in a manner that allow for the statistical unit calculations as per the Customs tariff;
2. Full name and address of the exporter;
3. Full name and address of the consignee;
4. Invoice number and date;
5. Terms of payment;
6. Terms of delivery (incoterm);
7. Page numbers and the total number of pages;.

(c) For each individual item of the goods stated in the Commercial invoice stipulated in the Subsection (a), the following details shall be provided;

1. Item name;
2. Item number;
3. Quantity;
4. Unit;
5. Brand (for branded goods);
6. Model (for goods with model numbers);
7. Part number or Code number (for goods with such numbers);
8. Size of the goods;
9. Item packing or details of the packaging;
- 10 Country of origin;
- 11 Condition of the goods
- 12 Period of usage for pre-used goods;

**Packing list**

**146** The Packing list for export goods specified in the Subsection (b) (2) of the Section 137 shall be in English and shall provide the following information.

- (a) Detail of the goods;
- (b) Package type;
- (c) Total number of packages;
- (d) Package number;
- (e) Details of the goods in each package;
- (f) Total number of packages in the shipment;
- (g) Weight and cubic meters of the goods in the shipment;

**Amending Documents**

**147** (a) If the contents of a document stipulated in the Section 137 of this Regulation is amended or altered or the writings made bold, it shall be stamped by the issuer of the document being amended.

- (b) Alterations and amendments to the documents stipulated in the Section 108 that have already being submitted to Customs shall be made after written statements on the amendments from the issuer of the document in question is submitted to Customs. This, however, does not include small corrections made to the document that do not alter the nature of the essential information provided in the document.

**Completing the documentation for export goods**

**148** For the purpose of assessing duty or completion of documentation process as stipulated in the Subsection (a) of this Regulation, the foreign currency conversion rates shall be decided by Customs in consultation with the Ministry of Finance and Treasury and the Maldives Monetary Authority. These currency conversion rates for each month shall be published in the Website of the Customs before the beginning of the said month.

## Part 5

## Valuation of Goods

<b>Goods Valuation</b>	<b>149</b>	<p>(a) As per the Customs Act and this Regulation, for all Customs purposes, the value of the goods shall be determined in accordance with the relevant Sections of the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)".</p> <p>(b) Information regarding the World Trade Organization (WTO)'s "Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade 1994)" and Decisions made in accordance with the Agreement shall be made available on the Customs website and from all Customs Offices.</p>
<b>Valuation Procedure</b>	<b>150</b>	<p>As specified in the WTO Valuation Agreement, the primary method for appraising the customs value of the goods shall be on the basis of accepting the transaction value of the goods. In the event the goods cannot be valued on the basis of transaction value, the customs accepted value of the goods shall be determined based upon the 5 principle methods specified in the WTO Valuation Agreement given below. The methods shall be applied in the sequential order of preference as given below;</p> <p>(a) Valuation method based on the transaction value of identical goods;</p> <p>(b) Valuation method based on the transaction value of similar goods;</p> <p>(c) Valuation based on the Deductive Value method;</p> <p>(d) Valuation based on the Computed Value method;</p> <p>(e) Valuation based on the Fallback method;</p>
<b>Accepting the transaction value as the customs value</b>	<b>151</b>	<p>(a) The transaction value of the imported goods is the amount actually paid or payable by buyer to the seller, when sold for exportation from the exporting country to be imported to Maldives as defined in the Article 1 of the WTO Valuation Agreement adjusted in accordance with the provisions of the Article 8 of the Agreement</p> <p>(b) The transaction value of the goods exported from the Maldives is the price at which the goods are actually sold or to be sold by the exporter.</p> <p>(c) The Transaction value as per the Subsection (a) of this Regulation can be</p>



accepted as specified in the Article 1 of the WTO Agreement provided that the following conditions are met;

1. There are no restrictions or conditions in dispositions of the goods by the buyer which bring about any changes to the price; these are restrictions and conditions excluding those which do not substantially affect the value of the goods such as limiting the geographical area in which the goods are to be sold;
2. The sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
3. There are no conditions or considerations in which the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller;
4. The buyer and the seller are not “related parties” as defined in the Paragraph 4, Article 15 of the WTO Valuation Agreement; Where the buyer and seller are “related parties”, the transaction value can be accepted for customs purposes under the provisions of Paragraph 2 of the Article 1;
5. The transaction between the buyer and the seller is one that follows the general principle of trade;

**Generally  
accepted trade  
transaction**

**152**

A generally acceptable transaction of trade can be considered to occur when a monetary value transfers between a buyer and a seller, which leads to the transference of ownership of the goods from seller to buyer.

**Methods to  
follow when  
transaction  
value cannot be  
accepted**

**153**

(a) In the event that the goods imported into the Maldives cannot be valued on the basis of the transaction value, Customs shall consider the following 5 principle methods giving priority to the sequential order in which they are stated below unless specified otherwise in any part of this Regulation.

1. If the customs value of the goods cannot be determined under the provisions of transaction value, the customs value for the goods shall be the value of identical goods sold for import to the Maldives and imported at or about the same time as the goods being valued as per the Article 2 of the WTO Valuation Agreement.
2. If the customs value of the goods cannot be determined under the method specified in the number 1 of this Subsection, the customs value for the goods shall be the value of similar goods sold for import

to the Maldives and imported at or about the same time as the goods being valued as per the Article 3 of the WTO Valuation Agreement.

3. If the customs value for the goods cannot be determined under the method specified in the number 2 of this Subsection, the goods shall then be valued based on the Deductive method as defined in the Article 5 of the WTO Valuation Agreement. Deductive value is based on the unit price at which the imported goods or identical or similar imported goods are sold in the Maldives in the greatest aggregate quantity, at or about the same time of the importation of the goods being valued.
4. If the customs value for the goods cannot be determined under the method specified in the number 3 of this Subsection, the goods shall then be valued based on the Computed value method as defined in the Article 6 of the WTO Valuation Agreement. Computed value consists of the sum of the cost or value of materials and fabrication or other processing employed in producing the imported goods, an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Maldives, adjusted in accordance with the provisions of the Article 8 of the WTO Valuation Agreement.
5. If the customs value for the goods cannot be determined under the method specified in the number 4 of this Subsection, the goods shall then be valued based on the Fallback value method as defined in the Article 7 of the WTO Valuation Agreement. Fallback value shall be derived based on data available to Customs and determined using reasonable means consistent with the principles and general provisions of the WTO Valuation Agreement.

- (b) For determining the Customs value of the goods in accordance with the provisions of the Subsection (a), the importer may designate their preferred method of valuation from among the two methods defined in the numbers 4 and 5 of the Subsection (a). If such a request is made, Customs shall reverse the two valuation methods as requested.

**Direction of  
action if the  
transaction  
value declared  
is suspected to**

- 154** (a) If the value of the goods declared by the importer or exporter as the transaction value is comparatively small when factors such as the price of identical or similar goods imported from the same country of export at or about the same time of the importation of the goods in question are taken into consideration, or if the documents submitted regarding the good have a considerable discrepancies, Customs may choose not to accept the transaction value declared as the customs value.

be false

- (b) If a situation is to occur as per the Subsection (a) of this Regulation where Customs cannot accept the transaction value as the customs value, customs shall notify the importer or exporter requesting for an explanation as to why the values are small or why there is a difference in the documents.
- (c) If the importer or exporter does not respond to the request made by Customs as per the Subsection (b) of this Regulation within five (5) days from the date of the notification, or if the reason given by the importer and exporter is not acceptable, Customs may reject the transaction value as Customs value, and value the goods based on the provisions of the Decision number 6.1 of the WTO Valuation Agreement. Customs shall notify to the importer or exporter the reason why the transaction value was not accepted.

**Releasing  
goods when  
more time is  
needed to  
determine the  
customs value**

- 155**
- (a) In the event when more time is needed to complete the matters of determining a Customs value, or a Customs value cannot be determined immediately, Customs shall allow the release of the goods after the importer or the exporter has paid duties to Customs based on a provisional value assigned by Customs for the goods. In such events, Customs shall determine a provisional value based on the provisions specified in the Section 154 for this Regulation.
  - (b) If the goods released as per the Subsection (a) of this Regulation can be valued based on the provisions of the Subsection 151 (a) after necessary information regarding the goods are provided, and the duty assessed is less than the amount of duty already collected for the respective goods, Customs shall refund the excess amount of duty collected as per the provisions of the Part 7 of this Regulation. If the newly assessed duty amount is more than the amount of duty already collected for the respective goods because of the increase in Customs value, the importer or the exporter shall pay the difference in duties to Customs within 30 (thirty) days from the date of the notification by Customs.
  - (c) If the value for the goods determined by Customs as per the Subsection (b) of this Regulation is smaller compared to the provisional value under which the goods were released and duty collected, Customs shall refund the excess amount of duty collected to the importer or the exporter of the goods as per the provisions of the Chapter 2 of Part 7 of this Regulation.

**Valuation**

- 156**
- Customs shall maintain a database with all the information regarding the transaction values of all imported and exported goods of Maldives. This

<b>database</b>		information shall be made available publicly, without compromising the rights of importers and exporters.
<b>Accepting WTO decisions</b>	<b>157</b>	<p>(a) The Decisions numbers 1.1 to 7.1 made as per the WTO Valuation Agreement and the principles made under those Decisions shall be deemed as an equally authoritative part of this Regulation and shall be executed in implementing the provisions of the Customs Act and this Regulation.</p> <p>(b) From the two methods on appraising goods such as programs and software proposed in the Decision number 4.1 made under the WTO Valuation Agreement, the method that shall be applied in the Maldives is to value the price of the goods inclusive of the price of the associated program or software.</p>
<b>Complaint</b>	<b>158</b>	<p>(a) Importers and exporters who are dissatisfied with how Customs has valued their goods may file a complaint to the Valuation Committee or the Valuation Sub-Committee stipulated in Part 15 of this Regulation to review the complaint further.</p> <p>(b) Complaints filed in accordance with the Subsection (a) shall be reviewed and a conclusion shall be informed to the person who filed the complaint, within 15 (Fifteen) days.</p>
<b>WTO Agreement as the basis for conflict resolution.</b>	<b>159</b>	The English versions of the WTO Valuation Agreement, other documents considered as parts of the Agreement and the contents of the WTO Valuation Compendium shall be considered as the prevailing basis in resolving conflicts that arise with respect to translation, detailing, explaining or application of the Sections of this Regulation. Customs shall make the contents of the WTO Valuation Compendium generally available in the Customs offices and through Customs Website.

## Part 6

### Classification of Goods

<b>Classification of Goods</b>	<b>160</b>	As per the international conventions and agreements participated by Maldives, goods shall be codified and classified for Customs purposes as per the principles of the “Harmonized Commodity Description and Coding System” of the World Customs Organization.
<b>Determining the tariff rates</b>	<b>161</b>	In classification of goods, applicable import and export duty rates shall be determined according to the provision of the Act number 31/79 (Export Import Act of Maldives).
<b>Database of information on classification</b>	<b>162</b>	Customs shall develop, maintain regularly and make available to the public a database comprising of data on goods classified as per the “Harmonized Commodity Description and Coding System” and their respective tariff rates.
<b>Documents consulted for classification</b>	<b>163</b>	<p>(a) In order to classify goods as stipulated in Section 160, Customs shall follow the rules and guidelines established under the following documents;</p> <ol style="list-style-type: none"><li>1. “Harmonized Commodity Description and Coding System” published by the World Customs Organization.</li><li>2. “Harmonized Commodity Description and Coding System’s Explanatory Notes” published by the World Customs Organization.</li><li>3. “Harmonized Commodity Description and Coding System database” published by the World Customs Organization.</li><li>4. Announcements by Customs published on the Government Gazette pertaining to classification of goods.</li></ol> <p>(b) Customs shall make the documents stipulated in the subsection (a), and the amendments made thereto readily available via customs website and customs offices.</p>

**Circumstances for changes to classification 164**

According to the following circumstances Customs shall make the corresponding amendments to the classification of goods;

- (a) Amendments made due to changes to classification brought about by a new version of “Harmonized Commodity Description and Coding System” published by the World Customs Organisation
- (b) Amendments made according to the classification opinions circulated by the World Customs Organisation
- (c) Changes to classification made due to rulings reached after reviewing disputes filed by owners of goods with respect to the classification.
- (d) Changes made to classification due to the restructuring and harmonisation of national tariff base.

**Modifications made to the classification of goods declared 165**

- (a) In the following circumstances, Customs shall notify the owner of the goods to make the necessary modifications to the classification of the declared goods. Customs shall send this notification within 30 days of the initial diagnosis of the issue.

- 1. The classifications applied to the declared goods do not match that of the actual goods.
  - 2. A Customs’ audit reveals that the goods have been misclassified.

- (b) If any doubt arises regarding the classification, due to the circumstances stipulated in Subsection (c) of this Section, the owner of the declared goods has the option of choosing between the following 2 (two) alternatives with respect to the classification;

- 1. Clearing the goods by declaring the goods under the classification which carries the lowest tariff rate from among the potential classifications identified by Customs. In this case, customs shall inform the highest possible tariff rate applicable for the goods to the owner of the goods in question. Customs shall review the case, finalise a classification and inform the owner of the goods within 30 (thirty) days. If the finalised classification carries a higher tariff rate, the

owner shall pay the difference in duties to Customs within 30 (thirty) days from the date of modification.

2. Clearing the goods by declaring the goods under the classification which carries the highest tariff rate from among the potential classifications identified by Customs. In this case, Customs shall inform the lowest possible tariff rate applicable for the goods to the owner of the goods in question. Customs shall review the case, finalise a classification and inform the owner of the goods within 30 (thirty) days. If the finalised classification carries a lower tariff rate, Customs shall refund the excess duty collected to the owner of the goods within 30 (thirty) days from the date of modification.

- (c) 1. Inadequate, incomplete or false information presented for classification of goods at the time of declaration.  
2. Modification made to the classification based on the results of laboratory tests of the goods in question.

- (d) If the circumstances stipulated in Subsection (c) fall on goods made of plastic, the goods shall be classified under the classification which carries the highest tariff rate from among the potential classifications identified by Customs, and the respective duty shall be paid to clear the goods. If the owner disagrees on the classification proposed by customs, they may appeal to Customs by submitting documents issued by organizations accredited by the competent authorities of the country of origin justifying their classification. In such cases Customs shall make modifications to classification accordingly.

- (e) In events that require the owner of the goods to pay to Customs because of a modification made to the classification of goods in question, the owner shall pay the due amount to Customs within 30 (thirty) days from the date of the notification by the Customs.

- (f) In events that require Customs to refund money to the owner of goods because of a modification made to the classification of goods in question, Customs shall do so in accordance with the provisions stipulated in chapter 2 of

part 7 of this Regulation.

<b>Responsibilities of the owner of the goods</b>	<b>166</b>	(a) Declaring the goods under the correct classification at the time of completing the Goods Declaration is a responsibility of the owner of the goods.  (b) For the classification purposes it is the obligation of the owner to provide true and complete information about the goods to Customs.
<b>Sampling for the purpose of classification</b>	<b>167</b>	Under the following grounds, Customs may obtain samples for classification purposes.  (a) to perform laboratory analysis on goods,  (b) to present sample to the Tariff Committee.
<b>Withholding goods for the purpose of analysis for classification</b>	<b>168</b>	(a) Customs shall withhold goods for the purpose of performing analysis to determine the correct classification of the goods if the goods or the documents provided relating to the goods do not contain adequate information to accurately determine a classification for the goods.  (b) any demurrage fees or other expenses incurred with respect to the goods withheld in accordance with subsection (a) are not to be borne by the owner for the duration of custody
<b>Filing of complaints</b>	<b>169</b>	(a) If there are disagreements or disputes regarding classification or the tariff rate determined by Customs, the owner may file a complaint to the Tariff Committee stipulated in Part 15 of this Regulation to review the complaint further.  (b) Complaint filed in accordance with the Subsection (a) shall be reviewed and a conclusion shall be informed to the person who filed the complaint, within maximum of 15 (Fifteen) days.
<b>Requisition for pre-arrival classification</b>	<b>170</b>	Upon request by the owner of the goods, Customs shall provide information about the classification or tariff rates of the respective goods prior to their importation to or exportation from Maldives.
<b>General Interpretative Rules</b>	<b>171</b>	The following are the General Interpretation Rules prescribed in the "Harmonized Commodity Description and Coding System"



that are applied for classifying goods.

(a) The titles of Sections, Chapters and sub-Chapters (of "Harmonized Commodity Description and Coding System") are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions;

(b) 1. Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented; the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

2. Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3 (Stipulated in Subsection (c) below).

(c) When by application of Rule 2 (b) (stipulated in Subsection (b) above) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

1. The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale,

those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

2. Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a) (stipulated in Subsection (c 1) above), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  3. When goods cannot be classified by reference to Rules 3 (a) or 3 (b) (stipulated in Subsection (c 1 and c 2) above), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
- (d) Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
- (e) In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
1. Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  2. Subject to the provisions of Rule 5 (a) (stipulated in Subsection (e1)) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive

use.

3. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes (of "Harmonized Commodity Description and Coding System") also apply, unless the context otherwise requires.

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## Part 7

### Collection and Refund of Money

#### Chapter 1

##### Collection of money

- Payment to Customs** 172 Money payable to Customs shall be made in Maldivian Rufiyaa or by a cheque drawn from a Maldivian Rufiyaa account. Where facilities are available, payments may also be made electronically (Where POS terminal is established payments may be made from debit card).
- Opening account** 173 (a) An account (prepayment account) may be opened under the name of an individual or a company at Maldives Customs Service for the payment of duty for goods or any other payments and arrangements shall be made to deposit the money.
- (b) A system established at Customs shall write off and manage payments to be made from prepayment account as stipulated in subsection (a). This service shall be established on request and through this system account details shall be accessible to the owner.
- Collection by cheque** 174 Following guidelines shall be followed when payments are made by cheque. Cheques which do not meet to the standards defined in these guidelines shall not be accepted.
- (a) When receiving payments, cash cheques shall not be accepted. Cheque shall be addressed to "Maldives Customs Service" or "Customs".
- (b) If payments are to be made by cheque, the form attached with this regulation, schedule 37 shall be completed and payment accounts shall be registered with Customs. Hence, Customs shall accept cheques from accounts registered with Customs.
- (c) Customs registered mediators' cheque may be accepted for declaration processed by the mediators who shall take responsibilities for any issues that arise in relation to the accepted cheque.
- (d) All authorized signatories shall sign and cross the cheque, if it is an individual or joint bank account.

- (e) If an amendment is made in the cheque it should be clearly written and shall be completed by signatures of the authorized signatory or signatories for that account.
- (f) Detailed information of the owner of the cheque shall be written on the reverse of the cheque: Hence, name, national identification card number, permanent address, residential address and contact number shall be written.
- (g) Bank cheques of an account opened at a bank or a bank's branch established outside the Customs regional offices shall be accepted with the commission to clear that cheque. This commission shall be accepted in cash only.

**Circumstances for accepting cheques without bank guarantee**

- 175** (a) Cheques of the public companies, private companies and individuals who conducted transactions by cheque with Customs for 1 (one) year without any payment issues and cheques of the parties who conduct initial transactions with Customs may be accepted without bank guarantee.
- (b) 1 (one) year as stipulated in subsection (a), shall be counted starting from the date of making initial payment by cheque.
- (c) If a cheque issued to Customs is bounced for any reason after submitting to Maldives Monetary Authority, Customs may accept cheque without bank guarantee if the owner of the cheque pays the stated amount within 24 hours after Customs notifies them.

**Bank guarantee endorsement**

- 176** (a) Payment for public companies, private companies and individuals who conducted transactions by cheque with Customs that has payment issues during past 1 (one) year, shall only be accepted by cheque if the cheque has bank guarantee endorsement.
- (b) 1 (one) year as stipulated in subsection (a), shall be counted starting from the date of making initial payment by cheque.

**Acceptance of cheque from parties with payment issues, prior to entry of this regulation into force**

- 177** Customs shall accept a bank guaranteed cheque from those that have payment issues in clearing the cheques and the duration of issue is less than 4 (four) months of the payment date from the entry of this regulation into force.

**Bounced cheque**

- 178** (a) If a cheque issued to Customs is bounced for any reason after submitting to Maldives Monetary Authority, the owner of the cheque shall pay the stated amount within 24 hours after Customs notifies

them.

- (b) Payments for bounced cheque as stipulated in subsection (a), shall be collected by cash or debit card or cheque endorsed with bank guarantee.
- (c) Customs shall not accept payments for further services rendered unless payment of bounced cheque as stipulated in subsection (a) is received.
- (d) The cheque may be accepted without bank guarantee endorsement in circumstances where a cheque issued to Customs is bounced due to insufficient funds in account or any other reason, if it is proven that the owner's negligence is not the cause of bounced cheque.

**Requisition for payment**

- 179** (a) If a cheque paid to Customs is bounced for any reason, Customs shall consider the letter sent from the registered post is delivered to the addressed person stipulated in subsection (g) of section 174 of this regulation.
- (b) If a cheque paid to Customs is bounced for any reason, action shall be taken against the person in accordance with the part 19 of this regulation.

**Payment Receipt**

- 180** Customs shall provide a payment receipt to the payer for any payments made. Payment receipt shall include information stated in the Public Finance Regulation.

**Place of payments**

- 181** If no other arrangements made, duty and other payments to Customs shall be paid to the respective Customs office, where the transaction has occurred.

**Billing**

- 182** (a) Customs may allow credit facilities for the transactions without immediate payments, by making a bill in accordance with the Public Finance Regulation
- (b) Payments shall be paid to the Customs within 14 (fourteen) days of the bill provided. 14 (fourteen) days shall be counted excluding public holidays.
- (c) If the bill made to the public companies, private companies and other individuals is not paid on time, Customs shall accept the payment with a fine of 0.5% (zero point five percent) of the total amount in the bill for every passing day after the due date.
- (d) If any arrangement is made for a bill or part of cash to be exempted or to be unpaid, the fine stipulated in the subsection (c) shall be collected for the amount to be paid after deducting the amount exempted, with a

fine of 0.5% (zero point five percent) per day. The fine shall not be levied on, for the period to solve a dispute between the Customs and the payer.

**Due payments subjecti for exemption**    **183** The payment due to Customs may be exempted in accordance with the laws and regulation following a written permission of the president.

**Penalizing**    **184** (a) Customs shall discontinue services temporarily for those parties, in case the overdue payments are not paid within the designated period.

(b) After discontinuing the services temporarily as per subsection (a), Customs may provide services to those parties again, after 4 (four) months from the date of services discontinuation.

(c) Customs shall maintain the records of actions taken to collect the overdue payments.

## **Chapter 2**

### **Refund Payments**

**Refund**    **185** (a) Money paid to Customs shall be refunded to the payer under the following circumstances.

1. Shortfall noticed during the examination of the goods;
2. Modification to the declaration resulting refund of duty;
3. Modification to the price of goods resulting refund of duty;
4. Goods which have not been cleared due to spoilage or damage and disposed under the Customs supervision;
5. Money required to refund to the payer after noticing through an audit conducted by Customs;
6. Money required to be refunded, pursuant to a court's decision.

(b) The payer need not apply for the refund of money in circumstances stipulated in subsection (a).

**Refund payment to re-exported goods**    **186** Goods re-exported due to damage or any other reasons, for which import duty has been paid, shall be refunded under the following conditions.

(a) Goods re-exported within 60 (sixty) days from the date of import;

- (b) Goods shall be clearly identifiable;
  - (c) Re-exported to the exporter whom the goods were imported from.
- Payer's belief in eligibility for payment refund**      **187** (a) The payer shall apply for the refund within 30 (thirty) days from the date of payment if the payer believes he is eligible for the refund, except in the circumstances stipulated in subsection (a) of section 185 of this regulation.
- (b) The payer shall apply for the refund, if duty paid goods are exempted from duty.
  - (c) Customs shall refund the money to the payer within 30 (thirty) days from the date of application for refund, if the payer is eligible for the refund, after investigating the matter stipulated in subsection (a).
- Release of refund money**      **188** (a) Refund money payable to various parties by Customs, shall be paid within 30 (thirty) days from the date when the issue was observed.
- (b) Customs shall deposit the refund money to the prepayment account of the prepayment account holders if Customs is required to refund them.
  - (c) Refund money payable by Customs shall be paid in Maldivian Rufiyaa.
- Management of records**      **189** Customs shall maintain the records of the refund payments made by Customs.
- Obligation of payment regarding other transactions**      **190** The responsibility of paying import duty and other charges to Customs in any other transaction shall not be changed, even if a refund is owed to the payer by Customs.

## Chapter 3

### Fees charged by Customs on services provided and documents issued

- Collecting service fees**      **191** Detailed list of fees charged on services provided and documents issued by Customs for different purposes are stipulated in schedule 36 of this regulation.



## Part 8

### Post Clearance Audit

<b>Post Clearance Audit</b>	<b>192</b>	The Customs may carry out an audit of documents related to goods imported and exported to and from the Maldives at a time when transactions with Customs are being processed or even after the completion of the transactions.
<b>The auditor</b>	<b>193</b>	The Post Clearance Audit shall be conducted by the section designated for that purpose by the Commissioner General of Customs.
<b>Management of documents</b>	<b>194</b>	<p>(a) All parties importing or exporting goods to or from the Maldives shall file and keep the following documents in an orderly manner and shall be available to Customs when required for the purpose of Post Clearance Audit.</p> <ol style="list-style-type: none"><li>1. Goods Declaration;</li><li>2. Commercial Invoice;</li><li>3. Packing List;</li><li>4. Bill of Lading or Airway Bill;</li><li>5. Proforma Invoice for the Goods;</li><li>6. Order confirmations, purchase orders, documents relating to methods of order and contracts to buy or sell goods.</li><li>7. Agreements or documents relating to authorized sole distributor or sole agent or sole concessionaire or exclusive importer or dealer for the import of goods if there is any such document.</li><li>8. The following documents relating to the payment of goods through bank or other financial institutions;<ol style="list-style-type: none"><li>(a) Letter of Credit (L.C) or Documentary Credit (D.C);</li><li>(b) Demand Draft (D.D);</li><li>(c) Telegraphic Transfer (T.T);</li><li>(d) Export Letter of Credit (For goods exported);</li><li>(e) Payment Receipts (For cash or cheque payments);</li><li>(f) Records of online payment transactions;</li></ol></li></ol>

9. Bank statements for Post Clearance Audit cases.
10. For insured goods, the following documents which are issued by the insurance company;
  - (a) Insurance policy;
  - (b) Document which states the insurance premium;
  - (c) Payment receipt or document issued for insurance payment;
  - (d) The submitted insurance application form;
  - (e) For surveyed goods, the report of the survey;
11. Permit to import and export goods;
12. Documents exchanged with the Government authorities for permission to import or export goods;
13. Documents relating to Carriers, Shipping agents, Customs brokers or other mediators;
14. Agreements made to buy and sell the imported goods in Maldives;
15. The agreements made to buy imported goods to Maldives;
16. The following documents which are required in order to obtain duty exemptions from foreign countries while exporting goods from Maldives:
  - (a) Generalised System of Preferences (G.S.P) certificate;
  - (b) SAARC Preferential Trading Agreement (SAPTA) certificate;
  - (c) South Asian Free Trade Area (SAFTA) certificate;
  - (d) The Special Preferential Tariff Program granted by China (China CO);
  - (e) Certificate of Origin and Consignment for Export (C.O);
  - (f) International Convention for the Conservation of Atlantic Tunas (I.C.C.A.T) document;
  - (g) Duty Free Tariff Preference (D.F.T.P);
  - (h) Health certificate issued by Maldives Food and Drug Authority;
  - (i) Catch certificate issued by Ministry of Fisheries and Agriculture;

17. Documents required to compare the goods to be exported with the relevant documents;
18. Identification documents for the goods that are to be re-imported into the Maldives;
19. Documents related to inventory, entry of goods, selling and damaged goods of duty free shops;
20. Documents related to inventory, entry of goods, selling and damaged goods of Customs warehouses and bonded warehouses;
21. All import and export related documents that are furnished to Customs and any documents exchanged between Customs and them;

- (g) The documents stated in this subsection include documents stored in electronic format and accounting books.
- (h) Parties importing and exporting goods to and from Maldives shall maintain documents as stipulated in section 196 of this regulation, and shall not cause any damage or alterations before the expiry of the time period stated.
- (i) It is the responsibility of the importer and exporter to maintain documents mentioned in this regulation and shall not be exempted from keeping the documents by assigning a representative.
- (j) The documents required to be maintained under this regulation, shall be managed without any damage or alterations even though the software or hardware used to store these documents gets changed. It is the responsibility of the owner to maintain and present such documents upon Customs request.

**Managing documents in electronic format**

**195** The following requirements shall be met, if the documents are to be kept in electronic format.

- (a) The documents shall be readily printed on paper if required;
- (b) The documents shall be easily accessible as and when required;
- (c) Where documents are transferred from electronic to non-electronic format, the duplicate of the document shall be confirmed as identical to the original documents.
- (d) Only authorized personnel shall have access to the documents and or can make alterations to the documents.

<b>Duration for importer to maintain documents</b>	<p><b>196</b> (a) All importers and the exporters shall maintain related documents mentioned under section 194 for a period of 1 (one) year starting from the time of import or export.</p> <p>(b) The documents shall be kept even after the expiry of 1 (one) year without prejudice to subsection (a), in case of a complaint, or ongoing investigation until the matter is resolved completely.</p>
<b>Period of notification for Post Clearance Audit</b>	<p><b>197</b> The Customs shall inform the importer or the exporter within 1 (one) year of importation or exportation of the goods if the Post Clearance Audit is to be done at the premises of the importer or the exporter where the documents are maintained.</p>
<b>Access to documents</b>	<p><b>198</b> The importer or exporter shall make the documents related to import or export stipulated in section 194, available without any conditions, as required by the Customs and they shall not do anything to influence and refuse accessibility to the documents.</p>
<b>Enquiry and examination of documents.</b>	<p><b>199</b> (a) The Customs officers may visit the premises where documents as stipulated in section 194 are kept and examine them according to the principles followed by Customs.</p> <p>(b) The Customs shall notify the owner of the goods in writing at least 48 (forty eight) hours prior to visiting the premises where the documents are maintained, in circumstances where examination of the documents is required.</p> <p>(c) A field audit shall be conducted as stipulated in subsection (a), in the presence of the owner of the goods or representative appointed by the owner.</p> <p>(d) The Customs officers conducting the field audit pursuant to this section shall obtain a warrant issued by the Commissioner General of Customs or a person appointed by the Commissioner General of Customs authorizing the Customs to examine documents in a field audit, prior to conducting the audit.</p> <p>(e) The Customs shall give a copy of the warrant to the owner or the person in charge of the premises, prior to conducting the audit.</p> <p>(f) Post Clearance Audit activities shall be conducted with due care to items at the premises of the owner without creating any damage to them.</p> <p>(g) The owner of the goods may be summoned to Customs in order to clarify additional information after examination of documents related to the goods in Post Clearance Audit. Also questions may be asked to the owner of the goods at the premises while conducting field audit.</p>

- (h) Importer and exporter and parties involved in importing and exporting transactions shall provide assistance and cooperation in Post Clearance Auditing and provide detailed answers for the questions related to the documents asked for by the Customs.

**Finding problems  
the documents in  
auditing**

- 200** (a) If Customs finds any issues in the documents during auditing, Customs shall seize the original documents.
- (b) After seizing the original documents as stipulated in the subsection (a), Customs shall give an endorsed attested copy of the original document to the owner of the goods. The original documents shall be returned to the owner after completion of the case or seized purpose.
- (c) If any document is seized during an audit, a written document with the details of the seized document shall be given to the owner of the goods.

**Finding  
discrepancies  
during auditing**

- 201** (a) The owner of the goods shall be notified within 30 (thirty) days from the date of finding the payment discrepancies if an audit conducted by Customs revealed payment discrepancies made to Customs by the importer or exporter, and they are required to pay additional payment to Customs.
- (b) The owner of the goods shall make payment to the Customs within 30 (thirty) days from the date of notification as stipulated in subsection (a).
- (c) The money shall be refunded to the owner as stipulated in chapter 2 of part (seven) of this regulation, if an audit conducted by Customs revealed payment discrepancies made to Customs by the importer or exporter, and Customs are required to refund payment to the owner.

**Confidentiality**

- 202** (a) Customs shall maintain an adequate level of confidentiality and shall not disclose information collected from the documents examined or seized for Customs purpose during Post Clearance Audit to other parties.
- (b) Disclosure of the following information by a Customs officer, does not contravene the subsection (a).
- (1) Generally available information;
  - (2) Information permitted to be disclosed by the owner in writing;
  - (3) Information disclosed regarding a case contrary to law and regulation;
  - (4) Information exchanged with the relevant authorities for investigation of suspicion of infringing law and regulation;

- (5) Information disclosed in the hearing of a proceeding civil case.
- (6) Information disclosed to prevent a crime or to investigate a crime pursuant to an agreement signed between government of Republic Maldives and another nation;
- (7) Information disclosed, without disclosing the bearer, for use in government statistics.

**Filing complaints**      **203** The owner of the goods has the right to lodge a case or complaint to the Minister if the owner of the goods has any dissatisfaction regarding the Post Clearance Audit.

**Reporting the case contrary to law and regulation**      **204** (a) If anything contrary to law and regulation is noticed or suspected during Post Clearance Audit, it shall be reported to the relevant section of Customs for investigation.

(b) If any documents stipulated in section 194 or related documents that are to be maintained by the importers, exporters and parties conducting transaction related to import and export, is not provided within 30 (thirty) days from the date of request by Customs, the case shall be referred to relevant section of Customs for investigation.

## **Part 9**

### **Customs Agents**

#### **Chapter 1**

##### **Customs Brokers**

##### **Customs Brokers**

- 205** (i) Customs brokerage firms and brokers are companies and the employee(s) of the said companies registered in Customs as Customs broker to act as agent on behalf of importers and exporters to carry out clearance procedures relating to the import or export of goods according to the provisions of relevant laws and regulations.
- (j) Customs shall grant license to those registered as Customs brokers as stipulated in the Subsection (a).
- (k) Those registered as Customs brokers shall have completed and passed the requirements of, and obtained certification for the Customs Brokers Training course.

##### **Conditions to fulfill by persons accessing Customs territories**

- 206** The following conditions shall be fulfilled by the persons acting for Customs brokers in Customs territories;
- (a) The persons acting for Customs brokers who will actually be engaged in dealings with Customs such as furnishing import export documents and related information in the clearance of goods through the Customs shall have completed and passed the requirements of, and obtained certification for the Customs Brokers Training course.
- (b) 3 (three) years shall have passed since the completion or absolution of a sentence passed on for convicted offense of trafficking or trading of prohibited narcotic drugs and psychotropic substances.
- (c) 1 (one) year shall have passed since the completion or absolution of a sentence with a duration of more than 12 (twelve) months passed on for convicted criminal offenses stipulated in Customs Act and Regulation.

**Pass issued for persons accessing Customs territories**

- 207** (a) Customs shall issue a security pass for persons acting for Customs brokers operating in a Customs territory. Customs shall issue without any fee, 5 (five) security passes for registered Customs Brokers.
- (b) Customs shall issue security passes in addition to those stipulated in the Subsection (a), or reissue lost or damaged security passes upon payment of respective fee prescribed in the Schedule 36 of this Regulation.

**Duties and responsibilities of Customs Broker**

- 208** The duties and responsibilities of Customs Brokers are below;
- (c) Customs broker shall complete the Customs clearance procedures of import export goods according to the provisions of Customs Act and Regulation.
- (d) Customs broker shall exercise due diligence to ascertain the authenticity of the documents and the completeness of the information provided in the documents furnished with reference to any work related to clearance of goods.
- (e) Customs brokerage firms shall only authorize employees who have completed and passed the requirements of, and obtained certification for the Customs Brokers Training course for the purpose of being engaged in dealings with Customs such as furnishing import export documents and related information in the clearance of goods through the Customs.
- (f) The activities permitted only for employees stipulated in Subsection (c) may not include submission of a document that is required exclusively by Customs nor include receiving of such document from Customs.
- (g) Customs broker shall notify Customs immediately upon learning that an unlawful act was committed, is being committed or is about to be committed by the owner of the goods.
- (h) Customs broker shall promptly pay payments to Customs that are identified during or after the goods are cleared or charges incurred due to discrepancies identified in the documents submitted or from the information provided by Customs broker to Customs related to the goods being cleared.
- (i) Customs broker shall maintain the records pursuant to the provisions of



the Section 218 of this Regulation, and made them available to Customs upon lawful request.

- (j) If an employee of a company registered as Customs broker, who is holding a security pass issued by Customs leaves the Company, dies, loses or damages the security pass, the Customs broker shall notify Customs within 3 (three) days from the occurrence of the incident.

**Changes in  
information  
about Customs  
Brokers**

**209** Companies registered as Customs brokerage firms shall notify Customs within 7 (seven) days of the change of the following information about the company;

- (a) Change of ownership
- (b) Change of name of the company
- (c) Change of address of the company

**Prohibited  
conduct**

**210** Customs brokers are prohibited from doing the following;

- (a) Be negligent with the documents and information provided by the owners of the goods, and disclosing such information to a third party without the consent of the owner. This, however, does not include furnishing documents and information to Customs.
- (b) Disclosing or facilitating such a disclosure of any document or information deemed confidential by Customs.
- (c) Refusing access to records mandated by Customs to be maintained under the provisions of this regulation, or concealing, destroying or disposing of such record or part of such record.
- (d) Trying to deliberately commit misdemeanor in dealings with Customs or instructing the owners of the goods to do so.
- (e) Shipping agents shall not engage in any activity that will negatively affect the relationship between Customs and importers and exporters.

**Training and  
Assessment**

- 211**
- (a) Customs Brokers Training course shall be designed and conducted by Customs or an assignee by Customs.
  - (b) Customs shall collect a fee as prescribed in the Schedule 36 for conducting the training stipulated in Subsection (a).
  - (c) Only the owner of the goods or persons who have completed and passed

the requirements of, and obtained certification for the Customs Brokers Training course shall engage in dealings with Customs such as furnishing import export documents and related information with respect to clearance of goods through the Customs.

**Registering of persons accessing Customs territories**

**212** (a) The employees of Customs brokerage firms authorized to be engaged in dealings with Customs and persons working in Customs Territories shall be registered with Customs by submitting the following documents;

1. "Application form for permission to enter Customs Territory" form prescribed in the Schedule 21 of this Regulation.
2. Letter of employment from the place of work
3. Document from competent government authority endorsing the fulfillment of the conditions stipulated in the Subsections (b) and (c) of the Section 206 of this Regulation.
4. 2 passport sized photos (taken within past 3 months)
5. In case of a foreigner, a police report or similar document endorsed by the respective embassy of the person.

(b) Customs shall register the applicant and issue the security pass within 7 (seven) days from the day of the application if the person fulfills the conditions stipulated in the Section 206 of this Regulation. If the applicant does not satisfy the conditions stipulated in this regulation, Customs shall inform of it to the applicant within 7 (seven) days from the day of the application.

(c) Customs shall register the applicant upon furnishing a valid National Identity Card. In case of a foreigner, upon furnishing the original copy of a valid work permit or work permit card.

(d) The security pass issued by Customs shall be displayed on person at all times during their work in Customs territories.

**Period of validity of Customs broker License**

**213** A Customs broker license granted under provisions of this Regulation shall be valid for a period of 1 (year) in Gregorian calendar from the date of issue.

**Renewal of Customs broker**

**214** (a) Application made for renewal of Customs broker license before the expiry of the validity of the said license shall be accepted and license shall be renewed if the respective broker has obtained above 50 points according

<b>License</b>		to the criteria set to appraise the performance of brokers.
		(b) License shall be renewed upon payment of an annual fee prescribed in the Schedule 36 of this Regulation.
		(c) Customs shall discontinue services to brokers if the validity of their license has expired. Customs shall resume services upon renewal of the license.
<b>Suspension and Revocation of Customs Broker License</b>	<b>215</b>	<p>(a) Customs shall revoke Customs broker License under the following circumstances;</p> <ol style="list-style-type: none"> <li>1. Voluntary application by a licensed broker to terminate the license</li> <li>2. Termination of a company registered as a Customs brokerage firm</li> <li>3. Brokers who obtained below 50 points according to the criteria set to appraise the performance of brokers failing to improve the performance even after reprimands have been served to the broker in question for 2 (two) times advising to improve performance.</li> </ol> <p>(b) If a Customs broker License is revoked, the license can be reissued to the broker only after 4 (four) months from the date of the revocation.</p>
<b>Suspension and revocation of Pass issued for persons accessing Customs territories</b>	<b>216</b>	<p>(a) Through an investigation by Customs, if a pass-holder is found to have committed, was about to commit, was committing or have partaken in committing a crime stipulated in Subsections (b) and (c) of Section 206 of this Regulation, Customs shall suspend the Pass issued for accessing Customs territories for the said person until a decision is made with respect to prosecution of the case or until a decree is reached in a competent court of law with respect to the case.</p> <p>(b) As stipulated in Subsection (a), though, through an investigation by Customs, a pass-holder is found guilty of an offence stipulated, Customs shall release the suspension of the security pass if a decision is made not to prosecute the case or the case was not proved against the person in a competent court of law.</p> <p>(c) Customs shall revoke the security pass of person stipulated in Subsection (a) who is convicted in a competent court of law.</p>
<b>Clearance of goods</b>	<b>217</b>	Importers and exporters wishing to clear their goods through the service of a Customs broker shall appoint a Customs broker and notify of the appointment to Customs in writing.
<b>Management of records</b>	<b>218</b>	(a) The registered Customs brokers shall safely maintain the records of the following documents used in the Customs clearance process for up to 1

(one) year.

1. All the documents filed to Customs with reference to goods cleared
2. All the correspondence between Customs broker and owner of goods
3. All the documents related to the payments concerning the goods

(b) Customs Broker shall exercise due diligence to ascertain the records stipulated in Subsection (a) are kept in orderly and itemized manner so as to facilitate retrieval of records with minimal effort.

**Filing  
complaints**

**219** (a) Customs broker who is dissatisfied with how Customs has treated the said broker shall file a complaint to the Agents' work monitoring committee stipulated in Part 15 of this Regulation to review the complaint further.

(b) Complaint filed in accordance with the Subsection (a) shall be reviewed and a conclusion shall be informed to the person who filed the complaint, within maximum of 15 (Fifteen) days.

**Period given to  
fulfill the  
requirements**

**220** Persons acting as Customs Brokers shall fulfill the conditions and complete the requirements stipulated in this Regulation and re-register as Customs Brokers with Customs within 90 days of the publication of this regulation on the Government Gazette. Customs shall discontinue services to those who cannot fulfill the requirements within the time period.

## **Chapter 2**

### **Shipping Agencies and Agents**

**Appointment and  
dismissal of agents**

**221** (n) With the exception of those crafts with diplomatic credentials, all inbound crafts and those which are already under Customs control is obligated to appoint a local agency on their behalf. The local agency shall be registered in Customs and shall have obtained the appropriate license to conduct business as a shipping agency.

(o) Customs shall dismiss an appointed agent upon request by the owner of the craft who appointed the said agent or upon request by the agent only when all outstanding payments to Customs (if any) up to the date of request has been paid to Customs.

**Acting as an agent**

**222** (a) To conduct business as shipping agency for all inbound crafts and those that are under Customs control, agency shall be a company

registered in Customs as a shipping agency.

- (b) Customs shall grant license to those registered as Shipping Agents as stipulated in the Subsection (a) to practice their business.

**Conditions to fulfill by persons accessing Customs territories**

**223** The following are the conditions to be fulfilled by persons working in Customs territories as shipping agents.

- (a) 3 (three) years shall have passed since the completion or absolution of a sentence passed on for convicted offense of trafficking or trading of prohibited narcotic drugs and psychotropic substances.
- (b) 1 (one) year shall have passed since the completion or absolution of a sentence with a duration of more than 12 (twelve) months passed on for convicted criminal offenses stipulated in Customs Act and Regulation.

**Security Pass issued to persons accessing Customs control area**

**224** (a) Customs shall issue a security pass for persons acting for Shipping Agents operating in a Customs territory. Customs shall issue without any fee, 5 (five) security passes for registered Shipping Agents.

- (b) Customs shall issue security passes in addition to those stipulated in the Subsection (a), or reissue lost or damaged security passes upon payment of respective fee prescribed in the Schedule 36 of this Regulation.

**Duties and Responsibilities of agents.**

**225** The duties and responsibilities of Shipping Agents are below;

- (a) The Shipping Agents appointed for all inbound crafts and those that are in Customs control shall perform their functions and responsibilities as a Shipping Agent in accordance with the provisions of Customs Act and Regulation.
- (b) Shipping Agent shall notify Customs immediately upon learning that an unlawful act was committed, is being committed or is about to be committed by a member of crew or a passenger or in a craft

under the agency of the said Shipping Agent.

- (c) Aiding and abetting Customs in their pursuit to stop unlawful importation and exportation of goods and contraband.
- (d) Following the provisions set forth in the Part 2 of this Regulation as the responsibilities of the Agents of inbound crafts entering Maldives. craft
- (e) Undertaking all payments such as fines to Customs resulting from unlawful or illicit activities committed by their representative craft.
- (f) Undertaking the responsibilities at the agent's own expense for arranging for travel, food, and accommodation for Customs officers travelling to issue inward and outward clearance for crafts travelling to areas other than official ports,
- (g) Undertaking the responsibilities, at the agent's own expense for arranging for travel, food and accommodation for Customs officers travelling to perform official duties with matters relating to loading and unloading of goods at designated ports other than Official Ports.
- (h) Assisting Customs officers in matters related to surveying to measure the amount of bunker oil being transferred to crafts.
- (i) Making arrangements necessary for Customs to facilitate carrying out duties related to loading and unloading of goods at designated ports other than official ports.
- (j) If an employee of a company registered as Shipping Agent, who is holding a security pass issued by Customs leaves the Company, dies, loses or damages the security pass permitting to board and debark crafts, the Shipping Agent shall notify Customs within 3 (three) days from the occurrence of the incident.
- (k) Shipping Agents shall not try to deliberately commit misdemeanor in dealings with Customs or maintain conduct in a fashion that may lead to commitment of such a misdemeanor.
- (l) Shipping Agents shall not engage in any activity that will negatively affect the relationship between Customs and those persons who seek the services of Customs relating to crafts.

**Changes in  
information about  
Shipping Agents**

- 226** Companies registered as Shipping Agents shall notify Customs within 7 (seven) days of the change of the following information about the company;
- (a) Ownership of company.
  - (b) Changes in the name of company.
  - (c) Changes in the address of company.
- 227** (a) The employees of Shipping Agents authorized to be engaged in dealings with Customs and persons working in Customs Territories with on behalf of the Shipping Agent shall be registered with Customs by submitting the following documents;
- 1. "Application form for permission to enter Customs Territory" form prescribed in the Schedule 21 of this Regulation.
  - 2. Letter of employment from the place of work
  - 3. Document from competent government authority endorsing the fulfillment of the conditions stipulated in the Subsections (b) and (c) of the Section 223 of this Regulation.
  - 4. 2 passport sized photos (taken within past 3 months)
  - 5. In case of a foreigner, the person's criminal record or police report endorsed by the respective embassy of the person
- (b) Customs shall register the applicant and issue the security pass within 7 (seven) days from the day of the application to enter Customs Territory representing the Shipping Agent if the person fulfills the conditions stipulated in the Section 223 of this Regulation. If the applicant does not satisfy the prerequisites stipulated in this Regulation, Customs shall inform of it to the applicant within 7 (seven) days from the day of the application.
- (c) Customs shall register and issue the security pass to the applicant upon furnishing a valid National Identity Card. In case of a foreigner, upon furnishing the original copy of a valid work permit or work permit card.
- (d) The security pass issued by Customs shall be displayed on person at all times during their work in Customs territories.
- (e) Agents shall hold their security passes on them at time of boarding or debarking crafts that are under their agency. Agents boarding

crafts without the security pass is an offence.

- (f) Permanent security passes issued for Shipping Agents shall be used at all times when boarding and debarking from their appointed crafts. Giving these passes to others or using the pass to board or debark crafts that are not under the agency of the pass-holding agent in question is an offence.

**Duration and validity of license**      **228**      Registration granted for shipping agents under provisions of this Regulation shall be valid for a period of 1 (year) in Gregorian calendar from the date of issue.

**Renewing of license**      **229**      (a) Application made for renewal of license of the Shipping Agent before the expiry of the validity of the said license shall be accepted and license shall be renewed if the respective agent has obtained above 50 points according to the criteria set to appraise the performance of Customs mediators.

(b) License shall be renewed upon payment of an annual fee prescribed in the Schedule 36 of this Regulation.

(c) Customs shall discontinue services to Shipping Agents if the validity of their license has expired. Customs shall resume services upon renewal of the registration.

**Suspension and revocation of license.**      **230**      (a) Customs shall revoke the license of Shipping Agents under the following circumstances;

1. Voluntary application by a registered Shipping Agent to terminate the license
2. Dissolution of a company registered as a shipping agency.
3. Shipping Agent who obtained below 50 points according to the criteria set to appraise the performance of agents failing to improve the performance even after reprimands have been served to the agent in question for 2 (two) times advising to improve performance.

- (b) If a Shipping Agent license is revoked, the license can be reissued to the broker only after 4 (four) months from the date of the revocation.

**Suspension and revocation of security pass issued for**      **231**      (a) Through an investigation by Customs, if a pass-holder is found to have committed, was about to commit, was committing or have partaken in committing a crime stipulated in Subsections (b) and



**persons entering  
Customs territories**

(c) of Section 223 of this Regulation, Customs shall suspend the security pass issued for entering Customs territories for the said person until a decision is made with respect to prosecution of the case or until a decree is reached in a competent court of law with respect to the case.

(b) As stipulated in Subsection (a), though, through an investigation by Customs, a pass-holder is found guilty of an offence stipulated, Customs shall release the suspension of the security pass if a decision is made not to prosecute the case or the case was not proved against the person in a competent court of law.

(c) Customs shall revoke the security pass of person stipulated in Subsection (a) who is convicted in a competent court of law.

**Filing complaints**

**232**

(a) Shipping Agent who is dissatisfied with how Customs has treated the said agent shall file a complaint to the Agents' work monitoring Committee stipulated in Part 15 of this Regulation to review the issue further.

(b) Complaint filed in accordance with the Subsection (a) shall be reviewed and a conclusion shall be informed to the person who filed the complaint, within maximum of 15 (Fifteen) days.

**Period given to fulfill  
the requirements**

**233**

Shipping Agents shall fulfill the conditions and complete the requirements stipulated in this Regulation and re-register as Shipping Agents with Customs within 90 days of the publication of this Regulation on the Government Gazette. Customs shall discontinue services to those who do not fulfill the requirements within the time period.

## **Chapter 3**

### **Local Courier Agents**

**Local Courier  
Agents**

**234**

(a) Local Courier Agents are authorized local agents operating on behalf of International Courier Operators. Local Courier Agents shall be registered in Customs.

(b) Customs shall issue notification of registration to the Local Courier Agents registered as specified in Subsection (a).

**Transacting  
business with**

**235**

Local Courier Agents can deal with Customs in matters related to dutiable goods imported by post or courier service only after registering with Customs as a local courier agent according to the provisions set forth in the Chapter 1 of

<b>Customs</b>		Part 9 of this Regulation. This, however, excludes dealings with respect to goods released without having to pay import duties.
<b>Conditions to fulfill by persons accessing Customs territories</b>	<b>236</b>	<p>The employees of Local Courier Agents authorized to be engaged in dealings with Customs and persons working in Customs territories with respect to the clearance of imports by post or courier service shall fulfill following conditions;</p> <ul style="list-style-type: none"> <li>(a) The persons acting for Local Courier Agents who will actually be engaged in dealings with Customs with respect to the clearance of imports by post or courier service shall have completed and passed the requirements of, and obtained certification for the Customs Brokers Training course.</li> <li>(b) No less than 3 (three) years shall have passed since the completion or absolution of a sentence passed on for convicted offense of trafficking or trading of prohibited narcotic drugs and psychotropic substances.</li> <li>(c) No less than 1 (one) year shall have passed since the completion or absolution of a sentence with a duration of more than 12 (twelve) months passed on for convicted criminal offenses stipulated in Customs Act and Regulation.</li> </ul>
<b>Pass issued for persons accessing Customs territories</b>	<b>237</b>	<ul style="list-style-type: none"> <li>(a) Customs shall issue a security pass for persons acting for Local Courier Agents operating in a Customs territory. Customs shall issue without any fee, 5 (five) security passes for registered Local Courier Agents.</li> <li>(b) Customs shall issue security passes in addition to those stipulated in the Subsection (a), or reissue lost or damaged security passes upon payment of respective fee prescribed in the Schedule 36 of this Regulation.</li> </ul>
<b>Duties and responsibilities of Local Courier Agents</b>	<b>238</b>	<p>The duties and responsibilities of Local Courier Agents are below;</p> <ul style="list-style-type: none"> <li>(a) Local Courier Agents shall complete all the procedures related to clearance of imports by post or courier service according to the provisions of Customs Act and Regulation.</li> <li>(b) Local Courier Agents shall submit the Cargo Manifest of those packages imported by post or courier service, as stipulated in the Section 25 of this</li> </ul>

Regulation,

- (c) Local Courier Agents shall notify Customs immediately upon learning that an unlawful act was committed, is being committed or is about to be committed by the owner of the goods.
- (d) If an employee of a company registered as Local Courier Agent, who is holding a security pass issued by Customs leaves the Company, dies, loses or damages security pass, the Local Courier Agent shall notify Customs within 3 (three) days from the occurrence of the incident.
- (e) Local Courier Agents shall not try to deliberately commit misdemeanor in dealings with Customs or maintain conduct in a fashion that may lead to commitment of such a misdemeanor.
- (f) Local Courier Agents shall not engage in any activity that will negatively affect the relationship between Customs and importers using post or courier service.

**Changes in  
information  
about Local  
Courier Agents**

**239** Companies registered as Local Courier Agents shall notify Customs within 7 (seven) days of the change of the following information about the company;

- (a) Change of ownership
- (b) Change of name of the company
- (c) Change of address of the company

**Prohibited  
conduct**

**240** (a) Be negligent with the documents and information provided by the clients of Local Courier Agents, and disclosing such information to a third party without the consent of the owner. This, however, does not include furnishing documents and information to Customs.

- (b) Trying to deliberately commit misdemeanor in dealings with Customs or instructing the owners of the goods in a fashion that may lead to commitment of such a misdemeanor by the owners of the goods.

**Registering of  
persons  
accessing  
Customs  
Territories**

**241** (a) The employees of Local Courier Agents authorized to be engaged in dealings with Customs and persons working in Customs Territories with respect to the clearance of imports by post or courier service shall be registered with Customs by submitting the following documents;

1. "Application form for permission to enter Customs Territory" form

prescribed in the Schedule 21 of this Regulation.

2. Letter of employment from the place of work
  3. Document from competent government authority endorsing the fulfillment of the conditions stipulated in the Subsections (b) and (c) of the Section 236 of this Regulation.
  4. 2 passport sized photos (taken within past 3 months)
  5. In case of a foreigner, a police report or similar document endorsed by the respective embassy of the person
- (b) Customs shall register the applicant and issue the security pass within 7 (seven) days from the day of the application to enter Customs territory with respect to clear imports by post or courier service if the person fulfills the conditions stipulated in the Section 236 of this Regulation. If the applicant does not satisfy the prerequisites stipulated in this Regulation, Customs shall inform of it to the applicant within 7 (seven) days from the day of the application.
- (c) Customs shall register the applicant upon furnishing a valid National Identity Card. In case of a foreigner, upon furnishing the original copy of a valid work permit or work permit card.
- (d) The security pass issued by Customs shall be displayed on person at all times during their work in Customs territories.

**Period of validity of the Registration** 242 Registration granted for Local Courier Agents under provisions of this Regulation shall be valid for a period of 1 (year) in Gregorian calendar from the date of issue.

**Renewal of Registration** 243 (a) Application made for renewal of registration of the Local Courier Agent before the expiry of the validity of the said registration shall be accepted and registration be renewed if the respective agent has obtained above 50 points according to the criteria set to appraise the performance of Local Courier Agents.

(b) Customs shall discontinue services to Local Courier Agents if the validity of their registration has expired. Customs shall resume services upon renewal of the registration.

(c) Registration shall be renewed upon payment of an annual fee prescribed in the Schedule 36 of this Regulation.

**Suspension and  
Revocation of  
the Registration**

- 244** (a) Customs shall revoke the registration of Local Courier Agents under the following circumstances;
1. Voluntary application by a registered Local Courier Agent to terminate the registration
  2. Termination of a company registered as a Local Courier Agent
  3. Local Courier Agent who obtained below 50 points according to the criteria set to appraise the performance of brokers failing to improve the performance even after reprimands have been served to the agent in question for 2 (two) times advising to improve performance.
- (b) If the license of a local courier agent is voided, the license can be reissued to the broker only after 4 (four) months from the date of the revocation.

**Suspension and  
revocation of  
security pass  
issued for  
persons  
accessing  
Customs  
territories**

- 245** (a) Through an investigation by Customs, if a pass-holder is found to have committed, was about to commit, was committing or have partaken in committing a crime stipulated in Subsections (b) and (c) of Section 238 of this Regulation, Customs shall suspend the security pass issued for accessing Customs territories for the said person until a decision is made with respect to prosecution of the case or until a decree is reached in a competent court of law with respect to the case.
- (b) As stipulated in Subsection (a), though, through an investigation by Customs, a pass-holder is found guilty of an offence stipulated, Customs shall release the suspension of the security pass if a decision is made not to prosecute the case or the case was not proved against the person in a competent court of law.
- (c) Customs shall revoke the security pass of person stipulated in Subsection (a) who is convicted in a competent court of law.

**Filing  
complaints**

- 246** (a) A Local Courier Agent who is dissatisfied with how Customs has treated the said agent may file a complaint to the Agents' work monitoring Committee stipulated in Part 15 of this Regulation to review the complaint further.
- (b) Complaints filed in accordance with the Subsection (a) shall be reviewed and a conclusion shall be informed to the person who filed the complaint, within maximum of 15 (Fifteen) days.

<b>Period given to fulfill the requirements</b>	<b>247</b>	Acting Local Courier Agents shall fulfill the conditions and complete the requirements stipulated in this Regulation and re-register as local courier agents with Customs within 90 days of the publication of this regulation on the Government Gazette. Customs shall discontinue services to those who cannot fulfill the requirements within the time period.
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## Chapter 4

### Agents' Performance Appraisal

Awarding and deducting points

248

The criteria to award points and to deduct points in order to appraise the performance of agents are given below;

(a) At the time of registration, the agent is awarded 100 (hundred) points. Customs shall make deductions from the points based on the results of the performance appraisal of agents.

(b) The service of an agent is considered dissatisfactory when their points fall below 50 (fifty).

(c) The following principles are applied to deduct points of agents;

#	Ground for deduction	Deductible number of points
1.	When no sufficient correction is made to the service of an agent after 2 (two) reprimands have been served to the agent in question on the grounds of failure to observe and fulfill, completely or sufficiently, the duties and responsibilities of an agent as set forth in Customs Act and Regulation.	10 points
2.	When more reprimands need to be served to the agent in question in addition to the number of times specified in number 1 of the Subsection (c)	10 points for each additional reprimand served
3.	Through an investigation by Customs if an agent is found to have engaged in any activity that would negatively affect the relationship between Customs and clients of Customs.	10 points

4. Through an investigation by Customs if an agent is found to have committed a civil offence stipulated in Customs Act and Regulation and a warning has been served to the agent in question with respect to the offence committed. 10 points
  5. Through an investigation by Customs if an agent is found to have committed a civil offence stipulated in Customs Act and Regulation and the agent in question has been imposed a fine with respect to the offence committed. 20 points
  6. Through an investigation by Customs if an agent is found to have committed a criminal offence stipulated in Customs Act and Regulation. 35 points
- (d) The points of an agent deducted in accordance with the principles stipulated in Subsection (c) shall be awarded back to the agent in question when the agent does not commit a similar offence or have corrected the issue in question within 1 (one) year in Gregorian Calendar from the date of the deduction.

## Part 10

### Bonded Warehouses and Customs bond

#### Chapter 1

##### Bonded Warehouse

###### **Bonded Warehouse**

**249** Bonded Warehouses are premises in Customs controlled area, registered under Customs to store imported unpaid dutiable goods, goods to be sold at duty free shops or goods kept for import and export that needs to be stored under Customs control.

###### **Prerequisites to register bonded warehouse**

**250** The prerequisites of the premises set up as bonded warehouse are as follows.

- (a) The premises set up as bonded warehouse shall provide optimal storage of the goods.
- (b) The premises registered as bonded warehouse shall have a minimum area of 25cbm
- (c) The bonded warehouse shall be set up at a Customs region that has Customs offices. Bonded warehouse shall not be set up inside residential premises.
- (d) The place set up as bonded warehouse shall have a lighting system which provides adequate lighting inside and around the premises.
- (e) The place set up as bonded warehouse shall have video surveillance camera system that can monitor inside and surrounding of its premises and its access shall be given to Customs.
- (f) The windows shall be fixed with iron bars, preventing accessibility for any person if the place set up as bonded warehouse is constructed fully with brick walls and roof. The bonded warehouse shall have only one door for access and exit.
- (g) If the bonded warehouse is set up to store goods that require specific temperature, the premises shall be equipped to accommodate such goods.



		(h)	A designated empty area for goods inspection shall be set up adjacent to the bonded warehouse.
		(i)	An electronic system shall be established in the bonded warehouse to manage the inventory (bond stock).
<b>Goods permitted to be stored in bonded warehouse</b>	<b>251</b>	(a)	A bonded warehouse may be registered to keep any goods that are permitted to be imported to or exported from Maldives.
		(b)	Bonded warehouses registered under Customs shall be categorised as follows; <ol style="list-style-type: none"> <li>1. Duty free Bonded warehouse that are specifically registered to keep goods for their duty free shops by the operators.</li> <li>2. Commercial bonded warehouses that are specifically registered for goods imported to Maldives.</li> <li>3. Export bonded warehouses that are specifically registered for goods exported from Maldives.</li> </ol>
		(c)	Bonded warehouse for commercial purpose for liquor, pork and pork products shall be registered in special areas permitted by the government to keep such goods.
<b>Responsibilities of the Operators</b>	<b>252</b>		The responsibilities of bonded warehouse operators are as follows; <ol style="list-style-type: none"> <li>(a) Operate the bonded warehouse in accordance with the laws and regulations of the Maldives;</li> <li>(b) Notify Customs as soon as possible if any illegal activity occurs or has occurred or is to be occurred which is contrary to laws and regulations related to Customs, in or within bonded warehouse areas.</li> <li>(c) Do not enter goods other than those permitted by Customs to bonded warehouse.</li> <li>(d) Pay to the Customs within 30 (thirty) days of notification if additional payment is required which is discovered through the documents submitted for the goods or by any other given information during or after clearance of goods.</li> <li>(e) Inform Customs within 3 (three) days of such incident if a pass holder</li> </ol>

of bonded warehouse territory is terminated, deceased or the security pass is lost or damaged.

- (f) Notify the Customs within 3 (three) days from the date of such change if the designated Customs mediator for conducting transactions with the Customs has changed.
- (g) Arrange necessary arrangements when required by Customs for examination of goods stored in the bonded warehouse.
- (h) Maintain the goods stored at the bonded warehouse in an orderly manner where items can be separately examined and with easy access into and out of bonded warehouse.
- (i) Maintain the goods stored at the bonded warehouse securely.
- (j) Ensure safe and secure transport of goods brought to be stored in the bonded warehouse from various ports.
- (k) Do not alter the bin card that maintain the information of goods entered into and released from the bonded warehouse and keep the bin card safe and secure.
- (l) Submit the stock list of goods stored in the bonded warehouse to Customs every 6 (six) months.
- (m) Notify the Customs as soon as possible if the goods are damaged, missing or stolen while entering or releasing goods into or out of the bonded warehouse.
- (n) Notify the Customs as soon as possible if any damage occurs to the place registered as a bonded warehouse.
- (o) Bonded warehouse operator or their staffs given access for the bonded warehouse area shall not give or sell liquor, pork or pork products to anyone in contrary to the laws and regulations of the Maldives.
- (p) A Customs officer and a representative from the bonded warehouse operator shall be present at all times at the bonded warehouse other than those in a Customs territory, if a bonded warehouse is unlocked for use.
- (q) A lock from Customs as well as a lock from bonded warehouse operator shall be fixed in each door of bonded warehouse.

- (r) Store foods and beverages in a certain temperature that are to be stored at a certain suitable temperature.

**Changing information of the bonded warehouse operator**

**253** A change in the following information shall be provided to the Customs within 3 (three) days of such a change, if a bonded warehouse is registered under a company.

- (a) Change in the ownership of the company
- (b) Change in the name of the company
- (c) Change in the address of the company

**Goods stored in bonded warehouse**

**254** Only the goods described in the document given by Customs with the bonded warehouse registration shall be stored in the bonded warehouse.

**Paying the bonded warehouse fee**

- 255**
- (a) After registering the bonded warehouse, a monthly fee for the bonded warehouse shall be paid as stipulated in schedule 36 of this regulation.
  - (b) The bonded warehouse fee shall be paid before the 10<sup>th</sup> of each month of the Gregorian calendar. If the fee for that month is paid after the due date, it shall be collected with a fine of 50/- (fifty) Rufiyaa for each additional day. Bonded warehouse services shall be suspended for the parties who have not paid the fee by the end of the month.
  - (c) If the fee is not paid within the period stipulated in subsection (b), then the fee shall be collected in the next month with a fine of Rufiyaa 100/- (hundred) for each additional day. Even if the fee is not paid during the said period, then the fee shall be collected in the third month with a fine of Rufiyaa 150/- (hundred and fifty) for each additional day.
  - (d) If bonded warehouse fee is unpaid for 3 (three) months as per the Gregorian calendar, the bonded warehouse registration issued to the party shall be cancelled.

**Transactions with Customs regarding the goods in the bonded warehouse**

**256** Transactions regarding the goods in the bonded warehouse shall be done by the owner of the goods. If required by the owner, a mediator may be assigned to conduct transactions as stipulated in chapter 1 of part 9 of this regulation.

**Assigning bond keepers for bonded**

**257** The operator shall apply to Customs to assign at least 1 (one) bond keeper for that bonded warehouse within 10 (ten) days after completing the registration process of the bonded warehouse. Entry of goods to the bonded warehouse

**warehouse**

shall be permitted after registering a bond keeper at Customs.

**Prerequisites to be considered for registering bond keepers.**

**258**

(a) The persons may be registered as bond keepers, if the following conditions are met.

1. Shall be able to read and write in Dhivehi or English;
2. 3 (three) years shall have passed from enforcement of verdict or exempted from the declared penalty of the verdict, if the person is convicted for smuggling and trafficking of narcotics and psychotropic substances;
3. Shall passed 1 (one) year from enforcement of verdict or exempted from the declared penalty of the verdict if the person is convicted of crime stated in the laws and regulation of Customs and if the verdict declared is more than 12 (twelve) months;

(b) Customs shall issue a security pass to the persons registered as bond keepers. Hence, 5 (five) security passes per year may be issued free of charge to the operators of bonded warehouse.

(c) Fees mentioned in the schedule 36 of this regulation shall be paid to the Customs for making additional pass to the number mentioned in the subsection (b), for lost or damaged security passes.

(d) Additional bond keepers may be assigned to the bonded warehouse after considering the number of bonded warehouse registered in the name of the operator and the number of goods in the bonded warehouse.

**Application for registration of bond keepers**

**259**

(a) The following documents shall be submitted to the Customs for registration of bond keepers at Customs.

1. The application form mentioned in the schedule 22 of this regulation for registration of the bond keepers;
2. A document confirming the employment of the employee in the company;
3. Written acknowledgement from the relevant authorities of government stating the requirements mentioned in the number

2 and 3 of subsection (a) of 258 of this regulation are met;

4. 2 passport size photos (no more than 3 months old);

5. If a foreigner, a criminal record or police report endorsed by embassy of that nation;

(b) The person shall be registered at Customs and shall issue a pass within 7 (seven) days from the date submitted to register, if the person applied to register as a bond keeper meets the requirements stipulated in the section 259 of this regulation. And if the person does not meet the requirements mentioned in this regulation, the person shall be notified within 7 (seven) days from the date submitted to register.

(c) The persons applying to register as bond keepers at Customs as stipulated in subsection (a), shall be registered and issue security passes only after submitting the valid National Identity card or in the case of a foreigner valid original work permit or work permit card.

(d) The security passes issued by the Customs shall be in display when bond keepers are at Customs territory.

**Permission to  
enter goods into  
the bonded  
warehouse and  
import from  
bonded warehouse**

**260**

(a) The permission to enter goods into the bonded warehouse and to import goods from bonded warehouse shall be granted after completing the following requirements by the operator, after registering the bonded warehouse at Customs.

(b) The name and registration number of the bonded warehouse shall be written in Dhivehi and English in bold letters of size 6 (six) inch and shall be affixed outside the premises registered as bonded warehouse within 5 (five) days from the date of registration, after registering bonded warehouse at Customs.

(c) Import license to import goods in the name of bonded warehouse shall be acquired from the Ministry of Economic Development and submitted to Customs prior to the importation of goods to Maldives to enter into the bonded warehouse.

(d) An import license and selling permit for liquor, pork and pork products shall be acquired from the Ministry of Economic Development and submitted to Customs prior to the registration of bonded warehouses

to enter and store those goods in the bonded warehouses.

**Entry of goods into  
the bonded  
warehouse**

- 261
- (a) All documents for the goods imported to store in the bonded warehouse shall be consigned under the name of bonded warehouse.
  - (b) A license shall be acquired from the Ministry of Economic Development under the name of bonded warehouse and shall be registered at Customs before entering goods into the bonded warehouse.
  - (c) The goods shall be entered into the bonded warehouse in the presence of a Customs Officer and a bond keeper after checking and verifying the goods against the declaration.
  - (d) The goods entered into the bonded warehouse shall be written in the bin card and the bonded warehouse operator shall maintain and update the stock.
  - (e) The following documents shall be submitted to the Customs for entry of goods into the bonded warehouse.
    - 1. Goods declaration;
    - 2. Commercial invoice of the goods;
    - 3. Bill of lading or Airway bill of the goods;
    - 4. Packing list of the goods;
    - 5. Delivery order of the goods;

**Noticing  
discrepancies of  
goods to be  
entered into the  
bonded warehouse**

- 262
- (a) The bonded warehouse operator is not liable to pay duty for such goods if they submit a document to Customs from the Port Operator stating that the goods brought from the various ports to enter into the bonded warehouse are broken or damaged or bottles or cans are leaked, or shortfall of items are identified against documents while the goods were in the port or under the custody of port operator.
  - (b) The bonded warehouse operator shall pay import duty for those items if the document stipulated in the subsection (a) is not submitted.
  - (c) If goods entered into the bonded warehouse has undeclared goods, the party shall be liable a fine as mentioned in the part 19 of this regulation.

**Releasing goods  
from the bonded  
warehouse.**

**263** (a) Goods in the bonded warehouse shall be released for the following purposes.

1. To import into the Maldives;
2. To export or re-export from the Maldives;
3. To return back to the exporter of the goods;
4. To transfer goods to the duty free shops;
5. To deliver goods to the crafts in the form of ship's stores;
6. Transfer from one bonded warehouse to another bonded warehouse;
7. To dispose goods due to being expired or damaged.

(b) Liquor, pork and pork products in the bonded warehouse shall be released to diplomatic permit holders if they submitted such a license to Customs, after obtaining a license under their name from Ministry of Economic Development.

(c) The goods shall be released from bonded warehouse in the presence of a Customs officer and a bond keeper after checking and verifying the goods against the declaration.

(d) Goods released from bonded warehouse shall be written in the bin card and the bonded warehouse operator shall maintain and update the stock.

**Importing goods**

**264** (a) The following documents shall be submitted to Customs for importation of goods from a bonded warehouse.

1. Goods Declaration stipulated in schedule 6 (six) of this Regulation;
2. Import License;
3. Invoice in C.I.F term;
4. License issued by Ministry of Economic Development for sale and import of alcohol, pork and pork products, if the goods to be imported are such goods.

- (b) Since same principles shall be applied to the release of goods to tourist craft, goods which are in the bonded warehouse shall be released to them after submitting the documents stipulated in subsection (a).
- (c) The importers shall acknowledge to Customs within 72 (seventy two) hours of receiving those products if liquor and alcoholic products, pork and pork products released from Customs is delivered to them. If they have not received within 72 (seventy two) hour period, they shall inform to Customs through Customs Portal within 1 (one) hour after the end of 72 (seventy two) hour period.
- (d) If the importers receive liquor and alcoholic products, pork and pork products after 72 (seventy two) hours from Customs release, the receiver shall inform to Customs through portal within 1 (one) hours from the time of receiving the goods.
- (e) The importer shall be liable a fine of Rufiyaa 10,000/- (ten thousand) if failed to inform to Customs as stipulated in subsection (c) and (d). And importer shall be liable a fine of Rufiyaa 135/- (hundred and thirty five) for every exceeding hour. The maximum number of hours to which the fine is imposed shall not be more than 666 (six hundred and sixty six) hours.
- (f) Customs shall suspend services to that party as stipulated section 184 of this regulation if the party failed to make payments to Customs even after passing 666 (six hundred and sixty six) hours stipulated in subsection (e).
- (g) Goods declaration of liquor and alcoholic products, pork and pork products by the parties who failed to submit information as stipulated in subsection (c) and (d) shall be processed after submitting those information.
- (h) A new gate pass shall be issued with a fine of Rufiyaa 500/- (five hundred) if the gate pass issued for the release of liquor and alcoholic products, pork and pork products is lost.

**Exporting or re-exporting of goods**

- 265** (a) The following documents shall be submitted to Customs for exporting or re-exporting of goods from bonded warehouse.
1. Goods Declaration stipulated in schedule 6 of this Regulation.
  2. Export License



3. Invoice in FOB term
4. License for exporting goods from bonded warehouse issued by Ministry of Economic Development.

- (b) Goods which are stored in the bonded warehouse shall be re-exported to the exporter after obtaining Customs approval by applying in writing with the reason for re-export. When releasing such goods from bonded warehouse, the documents stipulated in subsection (a) shall be submitted.

**Transfer of goods to duty-free Shops**

**266** The following documents shall be submitted to Customs for transfer of goods from bonded warehouse to a duty free shop.

- (a) Goods declaration stipulated in schedule 6 of this Regulation;
- (b) Purchase Order prepared for the transfer of goods from bonded warehouse to duty free shops.

**Releasing ship's stores**

**267** (a) The following documents shall be submitted to Customs for the release of goods from bonded warehouse in the form of ship's store goods to international sailing vessels.

1. Goods declaration mentioned in Schedule 6 of this Regulation.
2. Invoice in CIF term
3. If liquor, pork and pork products, license for sale and importation of such products issued by Ministry of Economic Development.

- (b) Ship's stores shall be released as stipulated in chapter 4 of Part 1 of this regulation.

**Transfer of goods**

**268** Goods shall be transferred from one bonded warehouse to another in accordance with the following principles.

- (a) Goods shall be transferred from a duty free bonded warehouse to a commercial bonded warehouse or from a commercial bonded warehouse to a duty free bonded warehouse registered under the same party.
- (b) Import prohibited goods shall not be imported to Maldives even if goods are transferred from a duty free bonded warehouse to a commercial bonded warehouse which is registered under the same

party.

- (c) Goods in the duty free shops shall not be transferred back to the bonded warehouse for any reason.
- (d) The following documents shall be submitted to Customs in order to transfer goods from bonded warehouse.
  - 1. Goods declaration stipulated in schedule 6 of this Regulation;
  - 2. Commercial Invoice.

**Disposal of  
damaged or  
expired goods**

**269** Damaged or expired goods which are in the bonded warehouse shall be disposed as stipulated in part 14 of this regulation.

**Duty payment for  
goods in bonded  
warehouse**

- 270**
- (a) Duty payment for the goods in bonded warehouse shall be paid by the owner of the goods or Customs mediator. If the operator of the bonded warehouse is a licensed and registered Customs mediator, the operator may pay the duty for the goods in the bonded warehouse.
  - (b) The operator shall pay the import duty for the goods that are damaged or spoiled or falling short or stolen while transferring goods in and out of the bonded warehouse or while goods are in the bonded warehouse.
  - (c) The bonded warehouse operator shall make the payment within 30 (thirty) days of notice given by Customs if the Customs examination reveals that additional duty has to be paid due to the shortage of stock or for any other reasons, even after the release of goods from a bonded warehouse.
  - (d) Customs shall refund the excess duty according to part 7 of this regulation even after the release of goods from bonded warehouse if Customs notices excess duty.
  - (e) If there is surplus stock due to the release of a different item when releasing goods from bonded warehouse, the stock shall be rechecked and updated after processing the goods declaration form for goods entering bonded warehouse as stipulated in schedule 6 of this regulation.
  - (f) A thorough check shall be made against the last goods declaration to see whether stocks match, if surplus stock is noticed or if the stocks do not match after the goods are entered into bonded warehouse.

- (g) Import duty shall be paid if the goods are not released within 1 (one) year from bonded warehouse.
- (h) The operator of the bonded warehouse is not liable to pay duty for the goods damaged by natural calamities beyond human control.

**Disagreements between owner of the premises and registered party of bonded warehouse**

**271** Customs shall not have any role in disagreements between owner of the premises and registered party of bonded warehouse. If such a disagreements leads to any loss or damage to goods stored or to be entered in the bonded warehouse, then the bonded warehouse operator shall pay duty for those goods.

**Responsibility of person transferring liquor and pork products from bonded warehouse**

**272** (a) Liquor, alcoholic products, pork and pork products shall be released to a party who has been notified to Customs by the authorized receiver of the goods if the party or parties who are authorized to receive cannot in person receive those goods from Customs under any circumstances.

(b) It is an offence for the person responsible for transferring liquor, alcoholic products, pork and pork products to the authorized places, to do the followings.

1. Carry liquor, alcoholic products, pork and pork products to any place other than the authorized place;
2. Consume, give or sale of liquors, alcoholic products, pork and pork products in contrary to the laws and regulations of the Maldives.

(c) Liquors, alcoholic products, pork and pork products may be transferred to other place or craft with the approval of Customs in special circumstances that are beyond human control.

**Bonded warehouse renovation**

**273** (a) Customs shall notify and give a period to the bonded warehouse operator for renovation if a container or a premise registered as a bonded warehouse is damaged.

(b) If the container or place registered as bonded warehouse cannot be locked due to damage to the door, or the floor of the bonded warehouse collapses, it shall be considered as a damaged bonded warehouse.

(c) If the bonded warehouse is not renovated within the time period given by Customs, Customs may give a period not more than 3 (three)

months for renovation after considering the reason for delay. If renovation is not completed within this period, the service shall be suspended temporarily.

**Changing the ownership of bonded warehouse**

- 274** (a) If the bonded warehouse operator wishes to transfer the ownership to another person, then the transferee shall register with Customs as stipulated in part 16 of this regulation. Hence, a written statement from the previous operator shall be submitted to the Customs for registration purpose.
- (b) Ownership of bonded warehouse shall be transferred after inspection of the goods under the previous operator in the presence of stock owner, and after the payment of duty if there is any shortage of goods.
- (c) The previous operator shall follow the guidelines stipulated in section 269 of this regulation for the expired or damaged goods before submitting Customs to transfer ownership of the bonded warehouse.
- (d) The registration shall be issued after collecting payment for that month to Customs if the month's fee is due when the ownership is being transferred.
- (e) This regulation does not prevent the transfer of goods in bonded warehouse to the name of new owner, after the transfer of ownership of bonded warehouse.

**Entry and exit to bonded warehouse**

- 275** (a) Only authorized personnel who are given access by Customs shall be permitted to enter and exit the bonded warehouse or bonded warehouse territory.
- (b) If the bonded warehouse operator requires a person to enter bonded warehouse or bonded warehouse territory, the operator shall submit the information of that person to Customs and shall obtain a temporary pass. This pass shall be returned promptly to the Customs after the visit.
- (c) The following information shall be submitted to Customs to obtain a temporary pass to enter into bonded warehouse or the bonded warehouse area.
1. Name, address and national identification number. In case of a foreigner, passport number and work visa number
  2. Date and period of entry to the bonded warehouse

3. Reason of entry to the bonded warehouse

- (d) A pass shall be released to applicants who requested a temporary pass as stipulated in subsection (c) upon the submission of their valid National Identity card. And if the person is a foreigner, original work permit or work permit card shall be submitted.

**Period for storing goods without release from bonded warehouse**

- 276 (a) The maximum period for keeping the goods in bonded warehouse, shall not exceed 1(one) year without releasing them from bonded warehouse
- (b) A period of 30 (thirty) days shall be given for importation or exportation of goods stored in bonded warehouse as stipulated in subsection (a). If no action is taken during this period, then action shall be taken as stipulated in part 14 of this regulation.

**Cancelling and modifying Declaration**

- 277 (a) The assessed goods declaration in the name of bonded warehouse shall be cancelled if the payment for those declaration is not paid within 15 (fifteen) days.
- (b) The goods declaration in the name of bonded warehouse which is paid shall be cancelled, when the bonded warehouse operator or consignee of the declaration submits to Customs in writing.
- (c) Customs shall refund as stipulated in part 7 of this regulation, if goods declaration paid in the name of bonded warehouse is cancelled or have to be refunded due to a modification.

**Withholding or cancelling of registration**

- 278 (a) The following circumstances shall cancel the registration of the Bonded warehouse.
1. Request to cancel the registration by the bonded warehouse operator;
  2. Dissolution of the company registered as bonded warehouse;
  3. Declaration of the bankruptcy of the operator of bonded warehouse;
  4. Failure to make payments as stipulated in section 255 of this regulation;

5. The premise set up as bonded warehouse is unusable to the bonded warehouse operator;
6. Storing the goods for more than 6 (six) months without entering or releasing the goods from the bonded warehouse after entering goods into the bonded warehouse.

(b) If the registration of the bonded warehouse is cancelled, a new registry shall be issued under the same ownership only after 4 (four) months from the date of cancellation.

(c) After performing stock inspections on all goods present in the bonded warehouse a period of 30 (thirty) days shall be given to the bonded warehouse operator to clear or to transfer or re-export the goods, if registration of the bonded warehouse is cancelled. The goods shall be disposed as stipulated in part 14 of this regulation if the goods are not cleared or re-exported within this period.

**Cancelling and  
seizing of the  
permit issued to  
the Bond keepers**

**279** (a) If a bond keeper tries to commit, or has committed, or has partaken in committing an offense mentioned in number 2 and number 3 of subsection (a) of section 258 of this regulation, and is proven guilty by an investigation conducted by Customs, their permit will be withheld until a decision is made to pursue a lawsuit or not, or till a court decision is taken regarding the case

(b) The withheld permit shall be returned to that party if the case proven by an investigation conducted by Customs as stipulated in subsection (a) is not convicted by court of law or Customs decides not to pursue a lawsuit.

(c) The permit issued to that party shall be cancelled if a case proven by an investigation conducted by Customs as stipulated in subsection (a), is convicted by court of law.

**Management of  
documents**

**280** (a) The following documents shall be safely maintained by bonded warehouse operators for a period of 1 (one) year.

1. All documents furnished to Customs that are related to the goods;
2. All documents used for transactions between the owner of the goods and the bonded warehouse operators regarding the goods;

3. All documents related to the financial transactions of the goods;

(b) The documents to be maintained as stipulated in subsection (a), shall be easily accessible and filed in an orderly manner.

**Filing complaints**      **281**      The bonded warehouse operator has the right to file a complaint to the Minister if the operator is dissatisfied regarding the way Customs dealt with the operator or with a matter related to bonded warehouse.

**Registrants before the entry of this regulation into force.**      **282**      The bonded warehouse operating before the entry of this regulation into force, shall re-register fulfilling the requirements stipulated in this regulation, within 180 (hundred and eighty) days starting from the publication date of this regulation in the Government Gazette. The service shall be discontinued for bonded warehouses that do not fulfil the requirements after the period given.

## Chapter 2

### Customs' Bond

**Customs Bond**      **283**      Customs bond are special places where goods from different consignees are kept under Customs control for a specific duration without any fee until the goods are cleared or re-exported from Maldives.

**Goods kept in Customs Bond**      **284**      The following types of goods may be kept in Customs' bond.

- (a) Commercial goods brought by travellers under different consignees;
- (b) Goods brought by travellers to be re-exported as transit cargo;
- (c) Dutiable goods that exceed the duty free allowances of travellers;
- (d) Items brought by foreigners as stipulated in section 285 of this regulation;

**Storing goods under Customs for re-export**      **285**      (a) Any prohibited items except the items stipulated below brought by a foreigner arriving Maldives, may be kept under Customs custody for a duration of 30 (thirty) days on condition that the goods be returned when the person departs from Maldives.

1. Pork and pork products

- (b) If the items held under the custody of Customs as stipulated in subsection (a), is be exported by someone other than the person who brought the product, the items shall be released to that person upon submission of a letter from the person who brought the item and the original document issued by Customs subsequent to the custody of the items.
- (c) The items shall be disposed as stipulated in part 14 of this regulation if the items under custody of Customs as stipulated in subsection (a), are not collected within 30 (thirty) days.
- (d) This section do not limit the authority of Customs to investigate and take action in accordance with the law and regulation after reviewing the case considering the type of the item and due course of events, when the parties as stipulated in subsection (a) bring such items to the Maldives.

**Damage of goods  
in Customs bond**

- 286** (a) The goods shall be disposed as stipulated in part 14 of this regulation if goods in Customs bond are damaged or expired within the period in which the goods are in Customs bond.
- (b) After keeping the goods in Customs bond, a document for the goods shall be issued subsequently to the owner of the goods.

**Duration for  
storing goods in  
Customs bond**

- 287** Goods shall be kept in Customs bond for a maximum period of 30 (thirty) days. If they are not collected within this period they shall be disposed as stipulated in part 14 of this regulation.

**Releasing goods in  
Customs bond**

- 288** (a) Goods kept in Customs bond that are to be imported to Maldives shall be released after paying import duty and bond fee for the goods if there is any.
- (b) Goods kept as transit cargos that are to be returned, shall be released after bond fee for the goods has been paid if there is any.

**Charging fees for  
goods kept in  
Customs' bond**

- 289** (a) Goods kept in Customs bond that are to be imported to Maldives shall be kept without charging any fees for a maximum duration of 3 (three) days.
- (b) For each additional day, a fee of Rufiyaa 50 (fifty) per cubic meter per day shall be liable after the period stipulated in subsection (a) has been passed. The same rate shall be applied as a fee even if it is less than a



cubic meter.

- (c) A fee of Rufiyaa 50 (fifty) per cubic meter per day shall be liable for goods kept as transit cargo starting from the date of storing the goods in Customs bond. The same rate shall be applied as fee even if it is less than a cubic meter.
- (d) If goods kept as transit cargo is to be changed to goods to be imported to Maldives, a fee shall be paid for the goods as stipulated in subsection (c) for the days starting from date of keeping the goods in Customs bond to the date where the goods were changed as goods to be imported to Maldives.
- (e) Fee shall not be collected for the goods stored to be returned to the foreigners when they depart from Maldives.

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## Part 11

## Duty Free Shop

- |   |            |   |
|---|------------|---|
| <b>Duty free shop</b>   | <b>290</b> | Duty free shop is a specific premises set up for sale of duty unpaid goods to inbound and outbound passengers and crews travelling to and from Maldives.  |
| <b>Duty free shop operators</b>                               | <b>291</b> | <p>(a) Duty free shops shall be operated by those parties who have obtained a duty free shop operating license from Ministry of Economic Development.</p> <p>(b) All parties as stipulated in subsection (a) shall register in Customs to conduct business activities in Duty free shops.</p>   |
| <b>Roles and responsibilities of duty free shop operators</b> | <b>292</b> | <p>Roles and responsibilities of duty free shop operators are as follows;</p> <p>(a) Notify Customs as soon as possible if any illegal activity occurs or is occurring or may occur in a duty free shop or within the areas of duty free shop.</p> <p>(b) Do not enter goods to duty free shops for sale other than those permitted by the Ministry of Economic Development.</p> <p>(c) Arrange a mechanism for inspection of goods in the duty free shop when required by Customs.</p> <p>(d) Do not take any actions contrary to Customs laws and regulation regarding the goods in the duty free shop.</p> <p>(e) Submit the documents related to the goods sold in the previous month from the duty free shop as stipulated in section 298 of the regulation before 10<sup>th</sup> (ten) of every month of the Gregorian calendar to the Customs.</p> <p>(f) Notify the Customs as soon as possible if the goods are damaged or shortfall or missing or stolen while releasing into and out of the duty free shop or while the goods are kept in the duty free shop.</p> <p>(g) Ensure the staff of duty free shops are present in the duty free shop at all open times;</p> |
| <b>Entering goods into duty free shops</b>                    | <b>293</b> | <p>(a) Goods arriving to duty free shops and its documents must be consigned under the name of the duty free shop operator who has the license issued by the Ministry of Economic Development to operate the duty free shop.</p>  |

		(b) Goods declaration as stipulated in schedule 6 of this regulation shall be furnished to Customs for the entry of goods into a duty free shop.
		(c) Details of domestic goods and goods imported to Maldives after paying duty shall be submitted to Customs for the entry of goods into a duty free shop.
<b>Entry and exit into and from duty free shop</b>	<b>294</b>	Persons allowed to enter and exit from duty free shops are as follows. <ul style="list-style-type: none"> <li>(a) Inbound and Outbound passengers and crews to and from Maldives;</li> <li>(b) Employees of duty free shop;</li> <li>(c) Customs officers and personnel permitted by Customs;</li> </ul>
<b>Sale of goods at duty free shops</b>	<b>295</b>	<ul style="list-style-type: none"> <li>(a) Goods at duty free shops shall be sold only to passengers and crews submitting a document that indicate inbound and outbound travelling to and from Maldives.</li> <li>(b) Information of all goods sold from duty free shop shall be maintained by the duty free shop operator.</li> <li>(c) Employees of the duty free shop are prohibited to make any purchases, import or attempting to smuggle from duty free shop. This does not include those employees making purchases or importing goods while traveling inbound or outbound to or from Maldives.</li> </ul>
<b>Disposal of damaged or expired goods</b>	<b>296</b>	Damaged or expired goods that are in the duty free shops shall be disposed as stipulated in part 14 of this regulation.
<b>Changing the ownership of duty free shop</b>	<b>297</b>	<ul style="list-style-type: none"> <li>(a) If the duty free shop operator wishes to transfer the ownership to another party, the transferee shall register with Customs as stipulated in part 16 of this regulation. Hence, a written statement from the previous operator shall be submitted to the Customs.</li> <li>(b) Ownership of duty free shops shall be transferred after inspection of the goods under the previous operator in the presence of stock owner, and after the payment of duty if there is any shortage of goods.</li> <li>(c) The previous operator shall follow the guidelines stipulated in section 269 of this regulation for the expired or damaged goods before submitting Customs to transfer ownership of the duty free shop.</li> </ul>
<b>Management of the documents of duty free shop</b>	<b>298</b>	<ul style="list-style-type: none"> <li>(a) The duty free shop operator shall submit documents related to the goods sold in the previous month from the duty free shop before 10<sup>th</sup> (ten) of every month of the Gregorian calendar to the Customs</li> </ul>

**Duty payment**

**299**

1. Sales receipt of goods from duty free shop (with buyer and seller information)
  2. Inventory of the goods
  3. Details of the expired or damaged goods
  4. Details of the shortage goods
- (b) The duty free shop operator shall maintain the documents stipulated in subsection (a). And the duty free shop operator shall make necessary arrangements if the Customs requires examination of the documents.
- (a) The duty free shop operator shall be liable to pay the import duty for those goods if the goods are damaged or broken or shortfall or stolen while entering or releasing out of the duty free shop or while the goods are kept in the duty free shop.
- (b) The following documents shall be submitted by the duty free shop operator to the Customs for payment of the duty of those goods if there is any shortage of goods from duty free shops as stipulated in subsection (a).
1. Sales confirmation invoice of the goods (with C.I.F value)
  2. The completed goods declaration form for the payment of duty, stipulated in schedule 6 of this regulation.
- (c) The duty free shop operator shall be liable to pay import duty for those goods if the sales documents for goods sold at duty free shops do not match with the stock or a shortfall is identified.

## Part 12

### Search and inspection

#### Chapter 1

##### Search and Inspection of crafts

###### Search and inspection of crafts

- 300** Under the circumstances specified below, Customs has the discretionary power to stop, board and search and inspect crafts which are under Customs control, crafts arriving to and departing from Maldives, crafts entering to and exiting from Customs territories and crafts along siding such crafts.
- (a) To ensure that all crafts act in accordance with the laws and regulations; or
  - (b) To fulfill Customs regulatory obligations with respect to the crafts; or
  - (c) In situations where Customs believe a craft might engage in or will engage in or is engaging in or has engaged in committing an act of violating laws and regulations; or
  - (d) In situations where Customs believe goods or articles which are dutiable, import or export prohibited are hidden in a craft; or
  - (e) In situations where Customs believe goods or articles which are import or export restricted which require relevant permits from competent authority to import or export, are hidden in a craft.

###### Stopping seafaring crafts

- 301** (a) If the craft Customs needs to search or inspect from among the seafaring crafts arriving to Maldives is still en route, Customs has the discretionary power to order the Master of a craft to stop the craft.
- (b) If any unlawful act is identified on Customs inspection or if Customs has reason to believe an unlawful act might be committed on a seafaring craft arriving to Maldives, Customs has discretionary power to order the Master of the craft to direct the craft to a Customs territory under Customs supervision.
- (c) The Master of craft shall follow any order by Customs as per Subsection (a) and (b).

###### Stopping

- 302** (a) If the aircraft Customs needs to search/inspect are still en route, Customs

## **aircrafts**

has the discretionary power to order pilot of the craft via air traffic controller to land in a specific airport.

- (b) The Pilot of aircraft and air traffic controller shall follow any order by Customs as per Subsection (a).
- (c) Any order by Customs as per Subsection (a) shall be in line with international and local air transport and air traffic laws and regulations.

## **Cooperating with Customs by master or the pilot when searching crafts**

**303** The Master of a craft which Customs wish to board and search shall provide necessary assistance for Customs to do so. The following assistance shall be provided by the Master or the Pilot to Customs;

- (a) Arrange for safe boarding and disembarking by using stairs and the like in the craft;
- (b) In situations where Customs officers need to stay for a specific period of time in a craft in order to conduct inspection, arrangement for their food and accommodation at a decent level and arrangement to fulfill any other basic need without any cost to Customs shall be made;
- (c) Allow access to places requested by Customs in their inspection;
- (d) Show anything requested by Customs in their inspection;
- (e) If Customs require technical assistance, providing technical assistance as per terms set by Customs;
- (f) Providing assistance and cooperation in all areas required by Customs in the search/inspection of the craft.

## **Discretion of Customs in search and inspection of craft**

**304** Customs has the discretionary power to do the following in search and inspection of crafts within Customs control areas, crafts arriving to Maldives from overseas, crafts departing from Maldives, crafts which needs be searched/inspected in relation to an ongoing investigation by Customs, crafts entering to and exiting from Customs control areas and crafts along siding such crafts.

- (a) board and searching craft and its areas, parts of the craft, people, articles in the craft;
- (b) Searching a suspicious area or part of a suspicious area for hidden articles;
- (c) Stop, board and search a local craft along siding a craft under Customs control, and all the areas, parts, people and articles in the said local craft or any of the places of such craft if a Customs officer is reasonably suspicious

that local craft has import or export dutiable goods or articles or import or export prohibited goods and articles.

- (d) Search vehicles and such land crafts within a Customs territory if Customs has reasons to believe that vehicle or land craft has dutiable or import and export prohibited goods or articles hidden in it;
- (e) If a Customs officer is reasonably suspicious that a craft, part of the craft or something in the craft contains import and export prohibited goods or articles and if the said craft, part of the craft or thing cannot be searched without breaking it, it may be broken in order to conduct the search and inspection as required.
- (f) Using necessary tools and equipment and assistance from professionals and any other assistance required by Customs in search and inspection of crafts;
- (g) In addition to search and inspection of crafts using necessary resources required by Customs, search and inspection of people and articles on the craft to the extent deemed necessary by Customs;
- (h) Seizing any unlawful articles found during the search and inspection;
- (i) Questioning any person on the craft and asking to provide information and documents about the people, their job and information related to craft;
- (j) Seizure of required documents found during search and inspection craft; Customs shall provide a copy of such document upon request by owner.
- (k) Questioning any person on the craft and asking to provide documents and information about an article on the craft, a place on the craft, things loaded and unloaded from the craft, things thrown away from the craft, persons on the craft, persons who boarded or disembarked from the craft and a craft along sided to the craft;

**Cooperating with  
Customs by  
anyone  
questioned by  
Customs**

**305**

- (a) Persons questioned by Customs during search and inspection of a craft shall respond to the question and clarify any information requested by Customs. Craft, parts of crafts, articles, people and documents in the craft shall be made accessible to upon request by Customs to search/inspect them.
- (b) It is an offense not to allow access to a craft, part of a craft, articles, people or documents in the craft upon request by Customs to search and inspect them as per Subsection (a).

- Compensation for damage**     **306** (a) Search and inspection of crafts, parts of crafts and articles in the craft shall be conducted in such a way that where necessary, the damage caused is minimal.
- (b) While searching and inspecting crafts, Customs shall compensate the owner of the property for damage caused to the craft, place or article due to intentional actions of a Customs officer to do so.
- (c) If the owner of a property is not satisfied with Customs decision on the amount to be compensated for a damage caused as stipulated in Subsection (b), Customs shall pay the amount decided by a competent court of law as compensation.
- (d) Customs shall not compensate the owner of the property if any import or export prohibited items is discovered by damaging a craft, part of craft and articles in a craft during the search and inspection as stipulated in Section 304 (e) Customs shall compensate if the damage caused is more than what is necessary to discover the import or export prohibited item(s).
- Keeping crafts under Customs control till the end of search and inspection**     **307** Any craft which is searched and inspected with reference to this section shall be under Customs control, until the craft has been notified by Customs that it has been released from Customs control.
- Searching and inspecting at the presence of a representative**     **308** Crafts, parts of crafts and articles in the craft shall be searched and inspected at the presence of the master, pilot, owner, agent or an appointee by the owner. Thus, the person appointed shall be able to take responsibilities with respect to the craft or article in the craft.
- Requesting for assistance from national security forces**     **309** Customs may request for assistance from the national security forces if needed by Customs during the search and inspection of a craft or if the master, pilot, or any person on the craft refuse to obey the orders of Customs during the search and inspection of the craft. The national security forces shall render such assistance upon request of Customs.

## Chapter 2

### Search and inspection of persons and things

- Search and inspection of persons and**     **310** Under the circumstances stipulated below, Customs has the power to search and inspect persons coming from abroad, persons going abroad, persons on crafts under Customs control, persons boarding to and disembarking from such crafts,



## things

persons working in Customs territories, persons entering and exiting Customs territories for various purposes and the articles under their care within Customs territories.

1. To ensure the persons stipulated in this section act in accordance with the Customs Act and this Regulations; or
2. To fulfill Customs regulatory obligations; or
3. In situations where Customs believe a person stipulated in this section might engage in or will engage in or is engaging in or has engaged in committing an act violating laws and regulations; or
4. In situations where Customs believe goods or articles which are dutiable, import or export prohibited are in the possession of or, on the person of or, hidden in an article under the care of a person stipulated in this section; or
5. In situations where Customs believe goods or articles which are import or export restricted which require relevant permits from competent authority to import or export are in the possession of or, on the person of or, hidden in an article under the care of a person stipulated in this section.

## Articles brought by travelers

- 311**
- (a) During the search and inspection by Customs, of articles brought from abroad by travelers and the articles to be taken abroad by travelers, the complete information of said articles shall be assured to Customs by the travelers carrying the said articles.
  - (b) Even if the article is entrusted to the traveler by another person, the traveler shall only accept the article after ascertaining what it is. If an unlawful item is found in an article brought or taken in the charge of a person, the person carrying the article shall be held responsible for the matter.
  - (c) Articles which require relevant permits from a competent authority shall be dealt in accordance with the rules set forth by the respective authority to deal with such articles.

## Discretion of Customs in search and inspection of persons and things

- 312**
- Customs has the discretionary power to do the following in search and inspection of persons and things;
- (a) Searching and inspecting the luggage of persons arriving to and departing from Maldives and things within the Customs controlled area that are in the possession of or under the care of the said person.
  - (b) Searching and inspecting the luggage of persons on crafts under Customs control and the persons on the craft, the crew and passengers and their luggage, and things within the Customs controlled area that are in the

possession of or under the care of the said persons;

- (c) Searching and inspecting the persons boarding and disembarking from crafts under Customs control and things within the Customs controlled area that are in the possession of or under the care of the said persons;
- (d) Searching and inspecting the persons working in Customs areas and employed in Customs areas, and things within the Customs controlled area that are in the possession of or under the care of the said persons;
- (e) Searching and inspecting the persons entering and exiting Customs areas, and things within the Customs controlled area that are in the possession of or under the care of the said persons;
- (f) Searching and inspecting things within Customs areas, things that are brought into Customs areas and things that are removed from Customs areas;
- (g) Searching and inspecting all things loaded to and unloaded from crafts under Customs control;
- (h) Searching and inspecting persons who require to be searched and inspected with respect to a Customs investigation or relating to a Customs investigation, and things within the Customs controlled area that are in the possession of or under the care of the said persons;
- (i) Searching and inspecting the bodies, clothes worn by the persons, the pockets of the clothes and the inside of the clothes, during the search and inspection of the bodies of persons;
- (j) In situations which require checking of internal body of persons, checking the internals of the body by a competent person whom is permitted by a relevant government authority to provide medical services in the Maldives;
- (k) Searching and inspecting persons and things that are in the possession of or under the care of the said person who exited from a Customs area or, disembarked from a craft under Customs control, where the Customs officer reasonably suspects that said person may have in their possession import dutiable or import prohibited goods.
- (l) Searching and inspecting goods by destroying them, if said things in the possession or under the care of a person cannot be searched without destroying it;
- (m) Using necessary tools and equipment and assistance from professionals

and any other assistance required by Customs in search and inspection;

- (n) In addition to search and inspection of things using necessary resources required by Customs, search and inspection of things to the extent deemed necessary by Customs by opening them;
- (o) Seizing any unlawful articles found during the search and inspection;
- (p) Questioning every person that is searched and inspected and asking to provide personal information of the person, their job, the details of their travels and all documents and information as required by Customs pertaining to said person;
- (q) Seizure of required documents found during search and inspection. Customs shall provide a copy of such document upon request by owner.

**Cooperation by  
persons  
questioned by  
Customs**

- 313**
- (a) Persons questioned by Customs during search and inspection of persons and things shall respond to the question and clarify any information requested by Customs. Documents and other things shall be made accessible to upon request by Customs to search/inspect them.
  - (b) It is an offense not to allow access to any document or thing upon request by Customs to search and inspect them as per Subsection (a).

**Compensation for  
damage**

- 314**
- (a) Search and inspection of things in the possession or under the care of a person shall be conducted in such a way that where necessary, the damage caused during the search and inspection is minimal;
  - (b) If a Customs officer acts with specific intent to damage an article during search and inspection of persons and articles, Customs shall provide compensation for it to the owner of the article;
  - (c) If the owner of a property is not satisfied with Customs decision on the amount to be compensated for a damage caused as stipulated in Subsection (b), Customs shall pay the amount decided by a competent court of law as compensation;
  - (d) Customs shall not compensate the owner of the property if any import or export prohibited items is discovered by damaging an article during the search and inspection as stipulated in Section 312 (l). Customs shall compensate if the damage caused is more than what is necessary to discover the import or export prohibited item(s).

**Searching and  
inspecting the  
body and the**

- 315**
- Searching and inspecting the body of persons or inside of clothes worn by persons shall be done within the limits stipulated below;

## **insides of the clothes**

- (a) The body of a person or the inside of the clothes of a person shall be searched and inspected by a person of the same sex as the person being searched;
- (b) The persons being searched shall not be subjected to any form of discrimination;
- (c) The search and inspection shall be conducted in accordance with the disciplinary limits designated by Customs to be observed whilst in the field of duty in Customs.
- (d) The personal rights of the persons being searched and inspected shall be preserved.
- (e) No physical harm or injury shall be done on purpose to any persons being searched and inspected. The necessary harm or injury done by using appropriate force, to persons who resist to let Customs check them and their bodies and luggage as required, is not included as stipulated in section 319 of this regulation.
- (f) In situations where it is reasonably suspected that a person has concealed an unlawful thing internally in their body or in an organ or inside a part of their body, checking the internals of such persons shall be done by a competent person who is permitted by a relevant government authority to provide medical services in the Maldives;
- (g) The body of a person or the inside of the clothes of a person shall be searched and inspected in an appropriate, designated place specialized for this purpose.
- (h) If a specific place specialized for searching and inspecting the body of a person or the insides of their clothes does not exist, the search and inspection may be conducted in an appropriate place designated by Customs. The place thus designated shall be a place where the rights of the person being searched and inspected are preserved as much as possible.

## **Search and inspection of minors**

- 316**
- (a) Minors under the age of 18 (eighteen) shall be searched and inspected in the presence of a guardian or in the presence of a person whose care the minor is under;
  - (b) If there is no such person in charge of the minor under the age of 18 (eighteen), or if there is no guardian present, the search and inspection shall take place in the presence of an expert of a government institution working

to protect the rights of children.

- Searching the internals of persons**      **317** (a) The internals of the body of a person shall be searched after they have been searched by other means and Customs deems it necessary to further search their internals.
- (b) In the situations where it is necessary to search the internals of a person, they shall be searched and inspected by a competent person who is permitted by a relevant government authority to provide medical services in the Maldives.
- Searching and inspecting in the presence of a person charged with an article**      **318** During the search of persons and things, things found on such persons or under the care of such persons shall be searched in the presence of the said person or the owner of the thing being searched.
- Search and inspection by utilizing appropriate force**      **319** Customs has the power to search and inspect, without consent from and by using appropriate force, the bodies and luggage of persons who resist to allow Customs to check them as deemed necessary, from among the persons who come to Maldives from abroad and those who are about to travel abroad.
- Requesting assistance from national security services**      **320** If any person disobeys the orders of Customs during search and inspection or, in instances where Customs requires such assistance during the search and inspection of persons and things, Customs may request for assistance from the national security forces. The national security forces shall render such assistance upon request of Customs.

## **Chapter 3**

### **Search and inspection of Import goods**

- Search and Inspection of Import goods**      **321** Imported goods to Maldives and goods which are under Customs control shall be searched and inspected by Customs. Further, Customs shall ensure that Goods Declaration and imported goods tallies and that no import prohibited items are included in the goods imported.
- Discretion of Customs in search and inspection of**      **322** Customs has the discretionary power to do the following in search and inspection of goods imported into the Maldives.
- (a) Unpacking, opening, counting, weighing, assessing, testing, drawing samples or searching and inspection by any other method.

<b>goods</b>		<p>(b) Marking goods, sealing, isolating goods, and keeping them protected/restricted from any other force.</p> <p>(c) Searching and inspecting the goods in a separate place should the need arise to do so.</p>
<b>Searching and inspecting goods in the presence of the owner</b>	<b>323</b>	<p>(a) Searching and inspecting of goods shall be done in the presence of the owner or an appointee of the owner. Thus, the person appointed shall be able to take responsibilities with respect to the goods being search and inspected.</p> <p>(b) Searching and inspecting of goods shall be done in the presence of the owner or an appointee of the owner who shall clarify information requested by Customs and cooperate with Customs in conducting the search and inspection of the goods.</p>
<b>Searching and inspecting goods/cargo in absence of the owner</b>	<b>324</b>	<p>(a) When requested by Customs, the owner or an appointee of the goods shall present themselves in order for Customs to conduct the search and inspection of the said goods. Customs may conduct the search and inspection of goods in the absence of the owner or an appointee of the owner if the said person refuse to make themselves present at the time of search and inspection, or when Customs reasonably believes that an unlawful act may be committed, will be committed, is being committed or was committed within respect to the goods in question. In such cases, Customs shall search and inspect the goods in the presence of the custodian authority or the party under whose care the goods are being kept.</p> <p>(b) Customs shall record video and audio of the full process of search and inspection of the goods stipulated in the subsection (a) of this Section.</p>
<b>Inspection by Government Authorities</b>	<b>325</b>	Search and inspection of import goods to Maldives that require checking by a respective Government Authority shall be done in the presence of such Authority or in accordance with principles set forth by such Authority with respect to the search and inspection of the goods in question.
<b>Principles of search and inspection of goods</b>	<b>326</b>	<p>Principles of searching and inspection of import goods to Maldives are as following;</p> <p>(a) Live animals, perishable goods and the goods that Customs designated as requiring preference in search and inspection shall be given preference during search and inspection of goods.</p> <p>(b) The owner of the goods may lodge the goods survey form if a damage or shortfall of goods are identified in the process of search and inspection of</p>

goods.

- (c) Customs shall decide the resources to be used in search and inspection of goods and the extent to which the goods shall be searched and inspected.
- (d) If the owner wishes to search and inspect the goods declared beyond the extent Customs decided to search those goods, the owner may request to do so before clearing the goods.
- (e) Master of the craft shall lodge the following documents for taking the sounding of the oil in the craft;
  - 1. Load port sounding report,
  - 2. Stowage plan of the craft.
- (f) Goods and articles imported via post or courier service shall be searched and inspected in the presence of the respective Local Courier agent. Such good searched and inspected that are non-dutiable shall be released to the Local Courier agent. If such goods are to be kept under the care of the Local Courier agent, it shall be kept separately in a manner that do not allow mixing of such goods with those goods kept under Customs control.
- (g) After opening the parcel imported via post or courier service, Customs shall place a stamp on the parcel so that it shall be known that Customs has opened and checked the parcel.
- (h) Import goods and articles via post or courier service shall be kept under the Customs control, in the care of the responsible party until the payment of import duty. Customs shall retain a copy of a list of such goods kept, endorsed by the responsible party and Customs.

**Release of goods 327**

- (a) Import goods to Maldives shall be released after concluding Customs designated level of search and inspection of goods and completion of other requirements related to the goods.
- (b) Import goods without label or anonymous goods shall be released after determining what those goods actually are.
- (c) Goods Examination report shall be finished before releasing the goods after the search and inspection and duty payment. If there is any damage or shortfall of goods, it shall be specified in the examination report.

**Identifying discrepancies during search**

**328**

- (a) At the time of search and inspection of the goods, if any discrepancy is identified with respect to the payments made to Customs by the importer for the goods, and in cases that require the importer to pay to Customs

## **and inspection**

because of the discrepancy identified, Customs shall notify the owner of the goods within 30 (thirty) days from the date of identification of the discrepancy.

- (b) In events stipulated in the Subsection (a) that require the owner of the goods to pay to Customs because of the discrepancy identified with respect to the payments to Customs, the owner shall pay the due amount to Customs within 30 (thirty) days from the date of the notification by the Customs.
- (c) During the search and inspection of goods, if damaged or shortfall of goods are identified, Customs shall issue damaged or shortfall certificate upon request of the owner.

## **Issuing documents of goods**

- 329** If the importer requests for a document regarding goods which has already been released after search and inspection, such a document shall be issued as per the information specified on the examination report.

## **Chapter 4**

### **Search and inspection of export goods**

## **Search and inspection of export goods**

- 330** Exported goods from Maldives and goods which are under Customs control shall be searched and inspected by Customs. Further, Customs shall ensure that Goods Declaration and exported goods tally and that no export prohibited items are included in the goods exported.

## **Discretion of Customs in search and inspection of goods**

- 331** Customs has the discretionary power to do the following in search and inspection of goods exported from the Maldives.
- (a) Unpacking, opening, counting, weighing, assessing, testing, drawing samples or searching and inspection by any other method.
  - (b) Marking goods, sealing, isolating goods, and keeping them protected/restricted from any other force.
  - (c) Searching and inspecting the goods in a separate place should the need arise to do so.

## **Searching and inspecting goods in the presence of the owner**

- 332**
- (a) Searching and inspecting of goods shall be done in the presence of the owner or an appointee of the owner. Thus, the person appointed shall be able to take responsibilities with respect to the goods being searched and inspected.
  - (b) Searching and inspecting of goods shall be done in the presence of the



exporter or an appointee of the exporter who shall clarify information requested by Customs and cooperate with Customs in conducting the search and inspection of the goods.

<b>Inspection by Government Authorities</b>	<b>333</b>	Search and inspection of export goods from Maldives that require checking by a respective Government Authority shall be done in the presence of such Authority or in accordance with principles set forth by such Authority with respect to the search and inspection of the goods in question.
<b>Searching and inspecting goods/cargo in absence of the owner</b>	<b>334</b>	<p>(a) When requested by Customs, the owner or an appointee of the goods shall present themselves in order for Customs to conduct the search and inspection of the said goods. Customs may conduct the search and inspection of goods in the absence of the owner or an appointee of the owner if the said person refuse to make themselves present at the time of search and inspection, or when Customs reasonably believes that an unlawful act may be committed, will be committed, is being committed or was committed within respect to the goods in question. In such cases, Customs shall search and inspect the goods in the presence of the custodian authority or the party under whose care the goods are being kept.</p> <p>(b) Customs shall record video and audio of the full process of search and inspection of the goods stipulated in the subsection (a) of this Section.</p>
<b>Principles of search and inspection of goods</b>	<b>335</b>	<p>Principles of searching and inspection of export goods from Maldives are as following;</p> <p>(a) Export goods from the Maldives shall be packed in such a way that the goods can be moved from one place to another safely without causing any damage to it.</p> <p>(b) Each individual package exported from the Maldives shall bear the B.L number, the airway bill number, the owner's name, or goods mark. During the search and inspection, Customs shall check that each package bears this information as required.</p> <p>(c) Customs shall decide the resources to be used in search and inspection of goods and the extent to which the goods shall be searched and inspected.</p> <p>(d) If the owner wishes to search and inspect the goods declared beyond the extent Customs decided to search those goods, the owner may request to do so prior to exportation of goods.</p>
<b>Dispatching</b>	<b>336</b>	<p>(a) Customs officers shall be dispatched to search and inspect export goods to</p>

**Customs officers  
to search and  
inspect export  
goods**

such sites where export packaging is done in accordance with customs accepted standards. Such request to dispatch officers shall be made to the Customs office nearest to the packaging site.

- (b) Goods shall be searched and inspected at packaging sites as stipulated in Subsection (a), when corresponding goods declaration is lodged to the relevant section of Customs.
- (c) After completion of search and inspection of export goods, the export Goods Declaration, Shipper's Instruction for Dispatch (S.I.D) and documents containing information related to goods shall be handed over to owner of the goods.
- (d) After completion of search and inspection of export goods, the owner of goods shall transfer those goods and the related documents as given by the checking officer, from the site of search and inspection to exporting port.
- (e) Even if goods have been searched and inspected in a site stipulated in subsection (a), Customs officers at export port may conduct additional search and inspection of the goods if it is deemed necessary.

**Releasing goods 337**

- (a) Export goods from Maldives shall be released for export after concluding Customs designated level of search and inspection of goods and completion of other requirements related to the goods.
- (b) Goods Examination report shall be completed before releasing the goods for export after the search and inspection and duty payment.

**Identifying  
discrepancies  
during search  
and inspection**

**338**

- (a) At the time of search and inspection of the goods, if any discrepancy is identified with respect to the payments made to Customs by the exporter for the goods, and in cases that require the exporter to pay to Customs because of the discrepancy identified, Customs shall notify the owner of the goods within 30 (thirty) days from the date of identification of the discrepancy.
- (b) In events stipulated in the Subsection (a) that require the owner of the goods to pay to Customs because of the discrepancy identified with respect to the payments to Customs, the owner shall pay the due amount to Customs within 30 (thirty) days from the date of the notification by the Customs.

**Issuing  
documents of  
goods**

**339**

If the importer requests for a document regarding goods which has already been released after search and inspection, such a document shall be issued as per the information specified on the examination report.

## Chapter 5

### Searching and inspecting other places

#### Discretion of Customs in search and inspection other places

- 340** (a) Customs has the discretionary power to bring back under Customs control any goods that are believed to be import dutiable or, goods that are import prohibited, if said goods are seen to be removed from Customs control against the Customs law and this regulation.
- (b) Customs has the discretionary power to bring back under Customs control any goods that are believed to be export dutiable or, goods that are export prohibited, if said goods are seen to be removed from Customs control against the Customs law and this regulation.
- (c) Customs has the discretionary power to search and inspect such goods stipulated in subsections (a) and (b), the places where such goods are located, the crafts used to carry such goods and the persons believed to be related to such goods.

#### Obtaining court warrants

- 341** Except in the situations specified below, Customs shall obtain a warrant from a competent court of law in order to conduct search and inspection as stipulated in Subsections (a) and (b);
- (a) Having reasonable grounds to believe that evidence relating to the offence could be destroyed if immediate action is not taken;
- (b) Searching and inspecting with the permission of the person or of the owner of the goods or the place to be searched and inspected.

#### Requesting assistance from national security services

- 342** In order to take necessary action to conduct search and inspection as per the Section 340 of this Regulation, Customs may request for assistance from the national security forces whenever Customs requires such assistance. The national security forces shall render such assistance upon request of Customs.

## Part 13

### Investigation

#### Chapter 1

#### Providing information, lodging cases and providing information thereof

- Acts that Customs is authorized to investigate**    **343**    (a) Customs has the authority to investigate the following unlawful acts.
1. Smuggling goods into and out of the Maldives;
  2. Falsifying prices of goods, goods exceeding the declaration and furnishing false information regarding goods;
  3. Unlawful importation of goods into the Maldives;
  4. Unlawful exportation of goods into the Maldives;
  5. Bounced cheques;
  6. Fabricating and falsifying documents furnished to Customs;
  7. Unauthorized entry to Customs territory and unauthorized embarking and disembarking on crafts under customs control;
  8. Obstructing a Customs Officer carrying out the duty of the officer;
  9. Actions contrary to Customs Law and Regulation;
- (b) Any person or entity can lodge cases stipulated in subsection (a) to Customs for investigation.
- Period for lodging cases**    **344**    Cases may be lodged anytime during working hours of Customs.
- How to lodge cases**    **345**    Cases shall be lodged to Customs in one of the following ways:
- (a) In writing;

- (b) via telephone;
- (c) Via fax;
- (d) Via e-mail;
- (e) Verbally at a Customs office;

**Lodging cases in writing**

**346** Individuals shall address Commissioner General of Customs if they lodge cases in writing and the following information shall be included.

- (a) Date of the lodged case.
- (b) Information of the complainant;
- (c) Information of the suspect;
- (d) Reasons to believe why an offense had been, is being or might be committed;
- (e) Type of the offence;
- (f) Information of the available evidences and proofs;
- (g) Customs shall keep the information that could identify the complainant confidential.

**Issuing an acknowledgement document after registering a case**

**347** When a case is lodged to Customs, an acknowledgement document shall be issued to complainant, after clarification and registration of the case.

**Clarification of the case**

**348** Information of an ongoing investigation shall be provided, upon request by a related party, in a manner that shall not interfere with the investigation process.

**Completion of the investigation**

- 349**
- (a) Customs shall inform the complainant and the suspect of the conclusion from the investigation of the case in writing, within 15 days, after the investigation is completed.
  - (b) Criminal offences investigated by Customs which require criminal prosecution shall be referred to the Prosecutor General's office.
  - (c) Civil offences investigated by Customs, which require filing a lawsuit in court shall be referred to the Attorney General's office.

## Chapter 2

### Stopping and Detention of Persons

#### Detention of persons for investigation

- 350** (a) A person may be detained for investigation by Customs under the following circumstances;
1. If a Customs Officer has reasonable grounds to believe that a person embarking the Maldives or, for any other reason is at a Customs controlled crafts or Customs controlled area, is in possession of dutiable goods or import prohibited goods or any document relating to any such goods is hidden in the person's body or in his or her belongings; Or
  2. If a Customs Officer has reasonable grounds to believe that a person disembarking the Maldives or, for any other reason is at a Customs controlled crafts or Customs controlled area, is in possession of dutiable goods or export prohibited goods or any document relating to any such good is hidden in the person's body or in his or her belongings; Or
  3. If a Customs Officer has reasonable grounds to believe that a person embarking or disembarking to and from the Maldives has prohibited goods concealed in his or her body or belongings for importation or exportation; Or
  4. If a Customs Officer has reasonable grounds to believe that, a person has concealed prohibited goods in his or her body for importation or exportation while embarking or disembarking to and from the Maldives, the person shall be detained by Customs for internal examination or X-ray; Or
  5. A person who obstructed or attempted to obstruct a Customs Officer carrying out the duties and responsibilities of the Customs Officer; Or
  6. If a Customs Officer has reasonable grounds to believe that any offence stated in the Customs Law or related to Custom had been committed or is being committed or might be committed by a person or a group, a person or group related to that case who Customs deem necessary for investigation shall be detained by

Customs; Or

7. If a Customs Officer has reasonable grounds to believe that any offence stated in the Customs Law or related to Custom had been committed or is being committed or might be committed by a person, that person shall be detained by Customs for investigation; Or;
8. A person refusing to provide the person's identification upon request of Customs or if there is reasonable grounds to believe that the identification provided is false or incorrect; Or
9. If there is a reasonable ground to believe that, a person has information related to an ongoing investigation regarding an offence stated in the Customs Law and regulations or offence related to Customs which had been or is being or might be committed, and Customs has reasonable grounds to believe the person might not attend Customs upon notice by Customs.

- (b) The Customs may seek the assistance of the security forces of the state to detain the person who need to be detained by the Customs.

**Notices of  
Detention**

**351** Regulation of criminal procedure shall be applied on the persons detained by Customs for investigation. Hence, if a person is detained for investigation by Customs, Customs Officer's identification shall be provided to the person detained at the time of detention. Also, the details mentioned below shall be provided to the detainee.

- (a) The person has been detained;
- (b) Reason(s) for detention;
- (c) Place where the detainee is to be taken ;
- (d) The detainee has the right to remain silent;
- (e) The detainee has the right to appoint a lawyer;
- (f) If the detainee needs to be transferred to another place for investigation purpose, the detainee shall be informed about the place that he or she is being transferred and that it is for investigation purpose.

**Information that  
shall be provided  
upon the release of  
a detainee.**

**352** Any person stopped for the purpose of investigation, shall be provided with the below mentioned information in writing if the period of the detention exceeds 30 minutes.

- (a) Date, time and the place of detention;
- (b) Reason for detention and the circumstances in which the person was detained;
- (c) Date, time and place of release;
- (d) Full name, designation and the staff identification number of the Customs Officer who stopped the person.

**Obstructing the duties of a Customs Officer**

**353** Attempting to do the below mentioned acts shall be deemed as obstructing or attempting to obstruct the Customs officers carrying out duties or responsibilities of the Customs officer.

- (a) Obstruct in any means the practice of legal authority or discretions available for Customs officers or do anything that obstruct them or plan or participate or call or encourage or abet such acts or attempt to do such act.
- (b) Disobey an order issued by a Customs officer pursuant to this Act or to call to disobey such command by the person to whom it is directed, encourage or abet in any other means or participate in such acts or attempt to do or plan such acts.
- (c) Assault a customs officer while performing his or her duties and responsibilities according to the law and regulations or attempt to assault or warn or encourage or abet or participate in such act.

**Personal Identification**

**354** Personal Identification is referred to a formal document consisting the person's name and address or a formal document consisting his or her photograph.

**Procedure to be followed on the detainee**

**355** Any person detained by a Customs officer on a suspicion of an offence stated in this regulation shall be handed over to Maldives Police Service after completing the administrative work.

**Investigating the case**

- 356**
- (a) Narcotics and psychotropic substances seized by Customs shall be handed over to Maldives Police Service together with the offender after completing the administrative work, in cases related to narcotics and psychotropic substances.
  - (b) Cases stated in Customs Act and Regulation shall be investigated by Customs except the cases related to narcotics and psychotropic substances.
  - (c) The Customs may question a person in custody of Maldives Police



Service for the purpose of an ongoing investigation carried out by Customs either by bringing the person to the Customs building or in the premises of Maldives Police Service.

- (d) The Police Act and regulations shall be applied on the persons held at custody of Maldives Police Service for Customs purpose or for investigations carried out by Customs.
- (e) If requested by a person involved in an ongoing case, the person shall be granted a phone call to a member of the family. A phone call shall be allowed to the appointed ambassador or to the place of the representative or an office, if the person is a foreigner. In addition, a phone call shall be allowed to the local party responsible for the person, if the person is a foreigner working in Maldives.

#### **Handcuffing**

**357** The Customs may handcuff a person to detain under the following circumstances.

- (a) Disobedience;
- (b) Attempting to assault other person or own self
- (c) Attempting to damage a property of an individual or the government.
- (d) Reason to believe that the person attempts to do or may do any such act stipulated in subsection (a) to (c).
- (e) To transfer the detained or stopped persons from one place to another.

#### **How to handcuff**

**358** (a) Handcuffing shall be done in a way that shall not harm the person being handcuffed or others from that person, when a circumstance to use handcuff arises. Hence, the handcuff shall be tightened least tightly, appropriate to the person based on the circumstances, the age and the actions of the person being handcuffed.

- (b) Warning shall be given to the person being handcuffed cautioning the person may get injured and the person must be responsible for any injury that may cause because of his or her disobedience.
- (c) The disobeyed person must be responsible for any harm that may cause to own self or to others or to properties during the process of handcuff due to the disobedience.

#### **Handcuffs to be used**

**359** The following types of handcuffs shall be used on the hands of the persons detain by Customs.

- (a) Nylon cuffs;
- (b) Handcuffs;
- (c) Rope cuffs;
- (d) Single wrist cuffs;

**How to treat the persons brought in handcuffs**

- 360** (a) The handcuff shall be released after the handcuffed person is brought to the required place or handed over to the required authority.
- (b) The reason of the handcuffing with the details shall be recorded and maintained if the person is kept handcuffed for more than 1 (one) hour due to any reasons.
- (c) The person may be kept handcuffed for 05 (five) hours apart from the 01 hour stipulated in subsection (b) (a total of 06 (six) hours) based on the actions of the person where the investigating officer of Customs has reasonable grounds to believe that there may be a harm to the person from own self or to others or to an asset or a property if the handcuff is released.
- (d) The handcuff shall be released immediately if the person in charge of the handcuffed person found that the handcuffed person is complying. The detailed information with the reason for releasing the handcuffs shall be recorded and maintained.

**Temporary release of the handcuff**

- 361** The handcuff shall be released temporarily until the action is completed to perform the following activities, if it is not prohibited by another regulation.
- (a) Prayer;
  - (b) Eating or drinking;
  - (c) To use restroom;
  - (d) Signing and putting fingerprints on documents.

**How to handcuff detainees while transferring them from one place to another**

- 362** (a) Customs shall handcuff the detainee when transferring them from one place to another.
- (b) If the transfer is through land, the detainee shall be handcuffed behind his or her back. The detainee may be handcuffed with his or her hands

in front considering the circumstances and the level of obedience

- (c) The Customs may seek assistance from Maldives Police Service if the detainee is to be transferred by sea or air.

**Transferring the detainees**

**363** The following principles shall be followed while transferring the detainee or the stopped person.

- (a) Minimum 02 Customs officers shall be present while transferring the detainee or the stopped person from one place to another.
- (b) The detainee shall be informed in advance about the place where the detainee is being transferred.
- (c) After informing as stipulated in subsection (b), the person should be informed that the transferring person must be handcuffed. The person shall also be told that it is for the safety and protection of the person and others and there shall not be any threat if the person lets themselves be handcuffed obediently.
- (d) The assigned officer shall pass the information stipulated in subsection (b) and (c) to the person detained or stopped. After that, handcuff the detainee and its key shall be kept in the custody of the assigned officer.
- (e) Minimum 01 (One) Customs officer must be present in addition to the assigned officer when the person detained or stopped is informed as stipulated in subsection (b) and (c) and acted as stipulated in subsection (d).

**Receiving the handcuffed person**

**364** (a) The handcuffed person must always be accompanied with the assigned officer and shall be followed by the assigned officer when the detainee is transferred in handcuffs from one place to another.

- (b) The assigned officer must have an easy mechanism to release the handcuffs if the circumstances necessitate release of the handcuff.
- (c) The assigned officer is responsible for safekeeping and preventing the escaping of the handcuffed detainee or the person transferring in handcuffs.
- (d) The assigned officer shall attempt to save the life of the handcuffed person in sudden life-threatening circumstances.

**Keeping handcuffs**

**365** (a) The officer in charge of handcuffs shall take care to safe-keep them well.

- (b) The case shall be investigated if an assigned handcuff is lost or a case is lodged in suspicion of its unlawful use by a Customs officer.

**Information of the detainee or the stopped person**

**366** The following information shall be obtained for Customs from the persons stopped or detained by the Customs.

- (a) Bio-data of the person stopped or detained;
- (b) Finger print;
- (c) Photo;
- (d) External injury if there is any;
- (e) Weight and height of the body.

### **Chapter 3**

#### **Seizure of goods, articles and crafts**

**Seizure of goods, articles and crafts**

**367** The following goods, articles and crafts may be seized by the Customs in accordance with the Customs jurisdiction.

- (a) Import and export prohibited goods to and from Maldives;
- (b) Goods smuggled into Maldives, or goods being imported or exported to or from the Maldives in contravene to the laws and regulations or such goods used in Maldives;
- (c) Goods concealed to evade duties;
- (d) Goods for which the necessary information with respect to their import or export has not been provided in the given period of time;
- (e) Goods that are moved from their original place to another place, in contravene to laws and regulations or that have been altered while in Customs control;
- (f) Goods that have been stolen or are contrary to International Law or a treaty;
- (g) Dutiable goods that are found in possession of a person who declined

to disclose possession of such goods on inquiry by Customs;

- (h) Goods that are not in compliance with the required procedure;
- (i) Goods that are not stated in the inward manifest, neither that is stated as luggage of crew or passenger nor is the owner identifiable;
- (j) Goods that are not stated in the outward manifest of a crafts prepared to begin journey out of the Maldives, neither that is stated as luggage of crew or passenger nor is the owner identifiable;
- (k) Goods about which untrue document, or statement, or manifest, or declaration has been furnished;
- (l) Abandoned goods or goods that have no owner;
- (m) Materials used for packing goods seized under this section;
- (n) Any craft that has been, with the knowledge of its owner or the Master, used to smuggle goods into or out of the Maldives or to export or import goods to or from the Maldives in contrary to the law and regulations or for similar activities;
- (o) Any craft that has not complied to a request to board under the Customs Act;
- (p) Any craft that has not complied to an order to stop or dock under the Customs Act;
- (q) Any craft that has its cargo dumped, or destroyed, or damaged to evade searches and inspections or seizures by Customs;
- (r) Any craft that has not completed the necessary procedures required by Customs after knowing that an act contrary to law and regulation was committed in that crafts while in Customs control;
- (s) Goods that are not collected on due time;
- (t) Containers that have been used to pack or store unlawful contents or that are suspected to contain unlawful contents;

- Seizure Notification 368**
- (a) The Customs shall notify in writing within 24 (twenty four) hours to the owner of the goods or Master of the vessel if any goods or vessel or any other article has been seized.
  - (b) The following information shall be included in the seizure notification stipulated in subsection (a).

- (1) Details of the seized asset;
- (2) The reason for seizure;
- (3) The actions to be taken regarding the seized asset.

(c) Issuing notice to one person shall be deemed as notice to all the others if the owners of the seized asset consist of more than one person.

**Temporary seizure  
due to investigation**

- 369** (a) Customs may seize goods or articles or crafts pursuant to an investigation until it is completed.
- (b) The owner is not liable to pay its demurrage fees and other charges for the period of seizure stipulated in subsection (a), if the suspect is not found guilty of contravene to the law and regulations.
- (c) The owner is liable to pay its demurrage fees and other charges for the period of seizure stipulated in subsection (a), if the suspect is found guilty of contravene to the law and regulations.
- (d) This section does not prevent releasing the seized asset and carrying out the investigation process afterwards, if Customs has reasonable grounds to believe the owner has to bear an unrecoverable loss due to the seizure stipulated in subsection (a) and the investigation process shall not be affected by releasing that asset.
- (e) The owner shall clear these payments within 03 (three) days (excluding government holidays) after the notification for such payments from Customs if the owner of such assets is fined or there is any other charges payable to Customs by any other means after the investigation related to the asset stipulated in subsection (d) is completed.

## Chapter 4

### Providing opportunity to seek assistance of a lawyer

**Informing the right to  
seek assistance of a  
lawyer**

**370** Should the person be stopped or detained for any offence, the person shall be informed, at the time of stop or detention, about the right to seek legal assistance of a lawyer.

**Allowing a phone call  
and not questioning in**

**371** (a) If a person seeks assistance of a lawyer, a phone call shall be allowed to call a lawyer who the person wants to appoint or to any other person of the person's choice to appoint a lawyer. In addition, except the

**the absence**

following circumstances, a person seeking assistance of a lawyer shall not be questioned about the case of his or her stoppage or detention.

1. Informing the person does not want assistance of a lawyer afterwards; or
2. The lawyer of the person did not attend even after the time is given in accordance with the section 376; or
3. The Commissioner General of Customs or the person appointed give the permission to question in the absence of the person's lawyer in a necessary circumstance where an action must be taken.

- (b) Opportunity to appoint a lawyer shall be given to the person upon request even after the investigation is started, although at the beginning the person informed that the person did not want a lawyer.
- (c) Opportunity to appoint a lawyer shall be given to the person being questioned, upon request, even if the person is not the suspect.

**Period to appoint a lawyer**

- 372** (a) For the first time, a period of 03 (three) days shall be given to the person to appoint a lawyer if the person is seeking assistance of a lawyer. If this period is not sufficient to appoint a lawyer, a period of 02 (two) more days shall be given upon request. If the person does not appoint a lawyer within this period it shall be deemed as giving up the opportunity to appoint a lawyer. The days in this section shall be counted excluding the public holidays.
- (b) The information stating the date and time shall be recorded in writing, if the person gives up the opportunity to appoint a lawyer as stipulated in subsection (a).

**Requesting to seek assistance of a lawyer**

- 373** (a) The person shall submit the "Application form for the appointment of a lawyer" as stipulated in schedule 23 if the suspect or the person being questioned seeks assistance of a lawyer.
- (b) The person shall notify the Customs the lawyer responsible for communication with Customs if the suspect or the person being questioned is appointing more than one lawyer.

**Issuing the document of lawyer's appointment**

- 374** Customs shall issue the "Notification of the Acceptance of the lawyer" to the lawyer as specified in schedule 24, if the Customs has been notified the lawyer's acceptance to be the lawyer.

<b>Circumstances where appointment of lawyer is restricted</b>	<b>375</b>	A lawyer to a witness who is being questioned in the case or a person summoned for investigation to give information against the suspect shall not be accepted as their lawyer if that lawyer is already appointed by the suspect of the case.
<b>Allowing time to the lawyer to attend for interrogation sessions</b>	<b>376</b>	<p>(a) The venue and time to be attended shall be informed to the appointed lawyer 18 (eighteen) hours before the questioning of the suspect in the ongoing investigation.</p> <p>(b) Without prejudice to subsection (a), considering the severity and circumstances, the lawyer may be informed the time and venue to be attended no less than 10 (ten) hours prior to the investigation.</p>
<b>Opportunity to meet the lawyer</b>	<b>377</b>	<p>(a) An opportunity to meet and discuss with the lawyer in isolation shall be given upon request of the person being questioned. Such requests shall be fulfilled even if requested more than once.</p> <p>(b) Customs may decline the request to meet and discuss in isolation if the opportunities, stipulated in subsection (a), interrupts the questioning.</p> <p>(c) If requested an opportunity to meet and discuss with the lawyer in isolation before signing any statement, the investigating parties shall fulfill such requests.</p> <p>(d) After notifying the person's lawyer, the information specifying date and time shall be recorded in writing every time the person who is being questioned request to meet the lawyer.</p>
<b>Actions unlawful to the lawyer</b>	<b>378</b>	<p>Any of the following activities stated below shall not be undertaken by the lawyer appointed pursuant to this regulation, when the person is being questioned by the Customs under investigation.</p> <p>(a) The lawyer answering to the questions which are directed to the person being questioned;</p> <p>(b) Giving the answers to be given to Customs to the person being questioned by a writing or by an action or by a sign;</p> <p>(c) Advising to the person being questioned under investigation against Custom's notice which require the person to do or not to do a particular act in accordance with laws and regulations of the Maldives;</p> <p>(d) Influencing the Customs investigations by any means;</p> <p>(e) Giving or disclosing any information or conversations from investigation to any person or any party in contravene to laws and regulations of the</p>



Maldives.

## Chapter 5

### Questioning and interviewing

#### Prohibition of inflicting harm and threat

- 379** (a) Inflicting harm and threats or any other means of influence shall not be used, in any circumstances, when questioning for interview or seeking guilty plea for a crime which is related to cases that the Customs is investigating.
- (b) The interrogation must be within good conduct when investigating a case.

#### Interviewing Juveniles

- 380** (a) Questioning and investigation of juveniles must be done in a non-threatening environment in a non-threatening way calmly. Hence, questioning in the investigation phase shall be done in the place of their residence except in case of emergency or circumstances which necessarily require an action. Hence, the juvenile shall not be questioned at the time designated for schooling if the juvenile is attending a school.
- (b) Questioning to juveniles shall be done in the presence of their parents or guardian. Hence, priority shall be given to the juveniles' choice. In the absence of such party, questions shall be done in presence of a technical person of a child protection authority of the state.
- (c) Investigators shall be in casualwear when questioning for investigation of the cases related to juvenile delinquency.
- (d) Children below 18 (eighteen) years of age according to Gregorian calendar are considered as Juveniles.

#### Informing about the rights

- 381** Customs Officer shall inform about the following rights of the person before commencing the questioning related to an investigation.
- (a) The type of the crime to which he is suspected;
- (b) The person's right to remain silent;

(c) The person's right to seek assistance of a lawyer;

<b>Interviewing</b>	<b>382</b> A suspect of a case that Customs is investigating shall be questioned or information shall be obtained from that person by interviewing with that person.
<b>Venue to interview</b>	<b>383</b> A suspect of a case that Customs is investigating shall be questioned in a place designated by customs for that purpose.
<b>Recording the interviews</b>	<b>384</b> Voice of the interviews which are related to Customs investigations shall be recorded. In addition, Customs may record the video of the interview if the Customs required.
<b>Obstructing the recording while it is being recorded</b>	<b>385</b> Interview shall be stopped without further proceeding, if the circumstances obstruct the recording while it is being recorded.
<b>Keeping the recordings</b>	<b>386</b> Recording of the Customs interview shall be kept so that it could be submitted to court if required for prosecution.

## **Chapter 6**

### **Summons related to cases and the conduct of the person being summoned**

<b>Summon</b>	<b>387</b> Customs summons those who submit cases, to whom cases are directed, those who needed for procuring statements, those who needed for clarifying information related to the cases, and those needed to be informed about various cases completed by the Customs.
<b>How to summon</b>	<b>388</b> Persons shall be summoned to the Customs under the following ways for investigations except the persons needed to be summoned to the Customs immediately. <ul style="list-style-type: none"><li>(a) Notifying by chit;</li><li>(b) Notifying by telephone;</li><li>(c) Notifying by meeting individually face to face ;</li><li>(d) With the help of the state security forces.</li></ul>
<b>Summon person via telephone or meeting</b>	<b>389</b> When summoning a person, if the person does not attend by notifying via telephone or meeting, the "summon" chit stipulated in schedule 25 shall be

issued.

- Summon by chit**      **390** (a) If a chit is to be sent to summon, it shall be delivered with the summary of the case to which the person is summoned, 24 (Twenty four) hours prior to the time needed to summon.
- (b) The summon chit may be delivered to another person who is dwelling or working in same place, for the purpose of delivering the person, in circumstances where the chit is not delivered to the person to be summoned.
- (c) If the person cannot attend with an acceptable reason after receiving the chit, the person shall inform the Customs in writing with the reason for not being able attend, no later than 2 (two) hours before the specified time.
- Not being able to attend to procure statements because of medical reasons**      **391** If a person is unable to attend due to a medical reason to procure statements for a case under Customs investigations, statements shall be obtained by Customs officer attending the person. And if it is necessary to attend Customs for statements, those persons shall be summoned without inconvenience to them.
- Time to summon**      **392** Under normal circumstances, no person shall be summoned for investigation in the following times except it is necessary for Customs investigation.
- (a) Between 10:30 to 14:00 on Friday;
- (b) Between 22:30 to 7:30 every day;
- (c) Between 17:30 to 21:00 during the month of Ramadan.
- Bringing an identification document**      **393** (a) The person shall bring the persons national identity card when attending Customs for cases.
- (b) In addition to national identity card, an original document signed by the owner of goods stating the permission to give information about the goods shall be brought when attending for cases related to goods. Entities which have registered stamp must stamp the document. If the person attending is the owner a document which indicates their ownership shall be brought.
- Summon via other parties**      **394** Customs may seek assistance of state security forces to summon persons, if Customs needed.

## Chapter 7

### Scene of Crime

- Closing the scene of crime or scene of incident.**     **395** To collect physical evidence for a case under investigation by Customs or if Customs has reasonable grounds to believe that the scene of crime shall be secured, Customs may restrict specific person's entry to a scene of crime in a Customs territory and any area or a craft under Customs control.
- Scene of crime or scene of incident**     **396** (a) The scene of incident is any place where an incident that is related to a case under investigation by Customs has occurred and everything in that area.
- (b) Scene of Crime is any place where an unlawful act has been committed and everything in that place, and anything that is used to commit a crime or anything that indicate the actions of a committed crime and its surrounding.
- Determining the scene of crime or incident.**     **397** (a) The most senior Customs Officer who is in charge of examining the scene of crime or scene of incident shall determine the place or any part of the place or an area as scene of crime or scene of incident.
- (b) When determining the scene of crime or incident, the context shall be reviewed whether there are reasonable grounds to believe that the place needed to be secured.
- (c) When the scene of crime is determined, the place shall be marked in an evident manner.
- Entering to scene of crime or incident**     **398** (a) Any person is permitted to enter a place determined as a scene of crime or incident with the approval and as determined by the most senior Customs officer who is in charge of examining the scene of crime or scene of incident.
- (b) If a person enters the scene of crime or incident without permission of Customs Officer, in contrary to what is stipulated in (a), the Customs officer in charge may ask the person to make an exit and take the person out of the place immediately.
- Responsibility of securing the scene of crime.**     **399** No person shall do anything that lead to loss of any physical evidence, even before the place or parts of a place or an area is determined as the scene of crime or incident, if that place is where a criminal offence has committed or

there are reasons to believe that a criminal offence has committed.

**Duration of  
restricted entry to  
crime scene**

**400** Entry to crime scene shall be restricted to the shortest time period believed to be acceptable to its protection. Hence, entrance to crime scene can be restricted for more than 12 (Twelve) hours, by a directive of Commissioner General of Customs.

**Exceptional  
circumstances**

**401** This regulation provide exceptional circumstance to enter crime scene to save a person's life if there are reasonable grounds to believe that restriction to the entry to crime scene may threaten a person's life.

## **Chapter 8**

### **Collecting and securing evidence**

**Collecting and  
securing evidence  
and proofs**

**402** (a) Customs may take finger print, signature, samples of handwriting or any other evidence of the suspect taken to Customs custody.

(b) Customs may seek assistance from Maldives Police Service in order to collect evidence and proof as stipulated in subsection (a).

(c) Customs shall maintain securely the sample or evidences and proofs collected by Customs regarding suspicion of any offence.

**Testing for  
Narcotics**

**403** Customs have the authority to test the narcotics and psychotropic substances, materials suspected for narcotics and psychotropic substances, and drug paraphernalia that are taken to Customs custody.

**Photographing**

**404** If the person under Customs custody refuses to allow taking photographs of him or her, Customs may take photographs of the person without their consent.

**Records of third  
party**

**405** (a) Customs may request information from a third party in situations where Customs has reasonable grounds to believe if anyone has gone against Customs law and regulations, and Customs has reasonable grounds to believe that a third party hold an information which is essential for Customs investigations to clear the case or to prove the case that is being carried out.

(b) The third party shall provide the information to Customs upon written requests by Customs as stipulated in (a).

- (c) It is an offense to refuse to provide requested information or a document to Customs as stipulated in (a).

## Chapter 9

### Disclosing information regarding investigations to the media

#### Media briefing

**406** Customs may disclose the following subjects concerning the investigations carried out in Customs via media.

- (a) Disclosing to the media, the photos and videos having information related to the scene of crime or photos and videos taken while the crime was being committed, in a manner that do not interfere an ongoing investigation.
- (b) Disclosing to the media, a photo or a video taken of a person or a place or a thing, in order to gather additional information required for the investigation purpose.

#### Media briefing about the scene of crime.

**407** The following principles shall be followed when providing opportunity to the media if a media requests for the information of a place where a criminal offense has taken place that is being investigated by the Customs.

- (a) The opportunity for media to take photograph and video of that scene of crime is given after reviewing the circumstances so that it shall not interfere with the collection of information needed for investigation.
- (b) Customs may give an opportunity to a photographer, a video cameraman and a journalist selected by the media in that place who shall share the information with the them, in circumstances where the crime scene or an interview of a person is needed to share with the media but it is impossible to give that opportunity to all the media personnel.

#### Falsifying information given to the media

**408** Customs has the authority to refrain from sharing information with the parties who have falsified information given to media or fabricated them in a way that goes against the public interest when sharing those information with the public.

#### Withholding information

**409** Customs may withhold the following information from the media.

- (a) Information which interfere an investigation related to person who is suspected of doing an unlawful act;
- (b) Information related to the complainant or informant.
- (c) In circumstances where sharing of information may prevent Customs getting additional information.
- (d) Confidential information which needs to remain as aforementioned, when enforcing or administering a law.
- (e) Information which may harm a person's life or security.
- (f) Information which may interfere an ongoing court case.
- (g) Information that may interfere practising the right principles that are made to stop unlawful acts or for investigation or for similar transactions thereof.
- (h) Information that prevents action to be taken according to the laws for peace, security and public interest.
- (i) Information that is believed to be a threat to the protection of a building or a place or a craft.
- (j) Information that may ease escaping of a detained person.

**Means for disclosing information**

**410** Customs may disclose information formally to the media in the following ways.

- (a) Press Conference;
- (b) Fax;
- (c) Email;
- (d) Website
- (e) Phone;
- (f) SMS;
- (g) Interview.

## Part 14

## Procedure on seized goods and other articles

<b>Procedure on goods seized by Customs</b>	<b>411</b>	<p>(a) Goods brought under Customs control for contravening law and regulations, seized goods, goods kept under the Customs control, abandoned goods, forfeited goods and other goods confiscated shall be treated as stipulated in this regulation.</p> <p>(b) The goods stated in subsection (a) shall be kept in a place specially designated for them. Hence, the designated place must be a safe and secure place to keep the goods. This does not include the goods under the control of the Port Operators.</p>
<b>Disposing goods which require permit from other Government institutions</b>	<b>412</b>	Restricted goods that have been imported in contravention to the regulations set by the related government authority, shall be disposed as determined by the said authority.
<b>Goods acquired to the State.</b>	<b>413</b>	<p>(a) Unless stated otherwise in the Customs Act or any other Law, the goods or items or crafts seized under Customs Act might be acquired to the State under a court order.</p> <p>(b) No judicial procedure is required in acquiring the goods to the State if the total value of the goods seized under subsection (a), is less than 100,000/- (one hundred thousand) Rufiyaa.</p> <p>(c) Any asset acquired to the State under this section shall be deemed as a State asset. And such assets shall be treated as determined by the government.</p>
<b>Disposal of paperwork.</b>	<b>414</b>	All the paperwork may be disposed by using a paper shredder if it is not drug paraphernalia of paper for using illegal drugs.
<b>Disposal of illegal drugs and drug paraphernalia</b>	<b>415</b>	Illegal drugs and drug paraphernalia seized by Customs shall be handed over to Maldives Police Service.
<b>Retaining illegal drugs and their paraphernalia for</b>	<b>416</b>	<p>(a) The Customs may retain a minimum amount of narcotics and psychotropic substances to be used as samples in various Customs training, with the approval of the Commissioner General of Customs.</p>



**training purpose.**

without sending to Maldives Police Service.

- (b) Customs may keep the minimum amount of drug paraphernalia seized by Customs for a specific purpose, if the Commissioner General of Customs decides that the paraphernalia could be used as samples in trainings or for any other purposes by keeping it in the Customs heritage Centre without handing it over to Maldives Police Service.

**Retaining other articles seized by Customs for trainings.**

- 417** Customs may keep the minimum amount, for a specific purpose from articles brought under Customs control for contravening law and regulations, seized articles, articles kept under Customs control, abandoned articles, and forfeited articles, if the Commissioner General of Customs decides that articles needed to be used as a sample in trainings or could be used for any other purpose by keeping them in the Customs heritage Centre without disposing.

**Auctioning of goods that could be used as an assets.**

- 418** (a) The money collected from auctions of assets from the goods brought under Customs control for contravening law and regulations, seized goods, goods kept under Customs control, abandoned goods, goods with no owner, forfeited goods and valuable goods like jewellery shall be deposited to the States account.
- (b) The Customs shall determine a minimum starting price for the auctioning of the goods that are stipulated in subsection (a). These goods shall be handed over to the designated government institution for auction after the price is set for the auction.
- (c) The goods stipulated in subsection (a) that require a court ruling shall be auctioned after that ruling is carried out.

**Party required to carry out related activities regarding goods**

- 419** (a) The ruling committee for goods brought under Customs control stipulated in part 15 of this regulation shall be responsible to carryout matters related to disposal of the goods, auctioning of goods that are under Customs control and acquiring assets to State.
- (b) The goods taken to Customs control that require disposal shall be referred to the committee for disposal. Hence, the section responsible for those goods shall refer to the committee. This excludes the goods under supervision of the Port Operators.
- (c) If a good require an analysis to be conducted, from the goods that require immediate disposal, the party investigating the case shall refer to the committee about a ruling to keep a minimum amount.
- (d) The committee shall take a decision on the amount stipulated in subsection (c) that requires to be secured. And this amount shall be

secured according to the regulations till the case is closed.

**Selling the seized goods**

- 420** (a) The Customs may sell by action the goods that are contravene to law and regulations, seized goods, goods kept under Customs control, abandoned goods, and goods with no owner if the value of such goods decreases with the time.
- (b) If the goods stipulated in subsection (a) are foodstuff, these goods shall be referred to the related government authority before selling to check if the goods are appropriate for human consumption.
- (c) Customs shall determine the minimum price for the auctioning of goods stipulated in subsection (a). The price shall include the Customs duty of the goods.

**Disposing goods that threat public health or safety**

- 421** (a) The goods that are contravene to law and regulations, seized goods, goods kept under Customs control, abandoned goods, and goods with no owner shall be disposed in the following ways if they threaten public health or safety.
1. Customs shall dispose perishable or easily decomposable goods which are considered unsuitable for human consumption by the related government authority.
  2. The goods designated as a threat to public health and safety by the Customs shall be disposed as determined by the related government authority after consulting that Authority.
- (b) The Customs may keep the money collected by selling the goods that are contravene to law and regulations, seized goods, goods kept under Customs control, abandoned goods, and goods with no owner, under Customs control until the case is closed.

**Disposing import prohibited goods to Maldives**

- 422** (a) The following import prohibited goods to Maldives shall be handed over to Maldives National Defence Force for disposal.
1. War weapons;
  2. Gun powder;
  3. Explosives;
  4. Live pigs;
  5. Dogs;

6. Dangerous animals;
7. Dangerous chemicals;
8. Spear guns;

(b) The Customs shall dispose any other import prohibited goods to Maldives, except the goods stipulated in subsection (a), pursuant to the subsection (b) of the section 92 of the Act 8/2011 (Customs Act of the Maldives).

**Disposing goods in Bonded warehouse.**

**423**

- (a) Customs shall dispose any empty liquor bottles, leaked and damaged goods in shipments brought to be kept in bonded warehouses, in the presence of the operator of the bonded warehouse.
- (b) Customs shall dispose any broken liquor bottles, leaked empty liquor bottles kept in bonded warehouses, in the presence of the operator of the bonded warehouse.
- (c) The operator of the bonded warehouses shall be responsible for all the costs incurred in disposing goods which are kept in the bonded warehouse except the disposal of the goods that are in contravene to the Customs law and regulation.

**Submitting documents to dispose expired or damaged goods in bonded warehouse**

**424**

- (a) The following documents shall be furnished to Customs to dispose the expired or damaged goods in the bonded warehouse. And the goods shall be disposed after the duty is paid.
  1. Goods declaration as stipulated in schedule 6 of this regulation;
  2. Invoice of the goods or a document stating the details of the expired or damaged goods with its price;
- (b) The goods shall be disposed before the other goods are damaged if a circumstance arises where any other goods in the bonded warehouse may be damaged because of the damaged goods in the bonded warehouse.

**Disposing goods in duty free shops**

**425**

- (a) The Customs shall dispose the cracked liquor bottles and empty liquor bottles due to leakage, under the supervision of the Operator of the duty free shop.
- (b) The Customs shall dispose the cracked liquor bottles and empty liquor bottles due to leakage, in the presence of the Operator of the duty free

shop.

- (c) The Operator of the duty free shop shall be responsible for all the costs incurred disposing other items except the disposal of goods that are in contravene to the Customs Law and regulations.

**Submitting documents to dispose expired or damaged goods in duty free shops**

- 426** (a) The following documents shall be furnished to Customs to dispose the expired or damaged goods in the duty free shops. And the goods shall be disposed after the duty is paid.

1. Goods declaration as stipulated in schedule 6 of this regulation;
2. Invoice of the goods or a document stating the details of the expired or damaged goods with its price;

- (b) The goods shall be disposed before the other goods are damaged if a circumstance arises where any other goods in the duty free shop may be damaged because of the damaged goods in the duty free shop.

**Auctioning of the goods under the control of the Port Operators**

- 427** (a) The Customs shall pay to the port operators the money related to the goods that is required to pay after the auctioning of the goods under the control of the Port Operators.

- (b) If there is any money to be paid to the State apart from the money stipulated in subsection (a), the Customs shall pay that money and the remaining balance to the owner of the goods after deducting the cost incurred for the auctioning of the goods.

**Disposing liquor and pork brought by foreigners**

- 428** The Customs shall confiscate and dispose the liquor, pork and pork products brought by foreigners arriving to Maldives.

**Cost incurred for disposal of goods**

- 429** The owner of the goods shall be responsible for the cost of disposing the goods except for the disposal of goods kept under Customs control which contravene Customs law and regulation.

**Disposing goods**

- 430** (a) The Customs shall dispose the goods in the presence of Customs officers appointed by the Ruling Committee for goods brought under Customs control and the media personnel.

- (b) A port operating official from the goods unloaded port of Maldives shall be included when disposing the goods as stipulated in subsection (a).

**Management of records**

- 431** The Customs shall maintain the record of goods kept under Customs control and the procedure followed on these goods.

**Filing complaints**

**432** The owner of the goods may lodge a case for further investigation to the Ruling Committee for goods brought under Customs control as stated in part 15 of this regulation if the owner is dissatisfied regarding the goods brought under Customs control.

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## **Part 15**

### **Committees of the Customs**

#### **Chapter 1**

##### **Agent Evaluation Committee**

##### **Formation of the Committee**

- 433** (a) Commissioner General of Customs shall form a committee to monitor the works of agents to enhance the works related to Customs mediators (brokers) and agents of the crafts.
- (b) The committee stipulated in subsection (a) shall consists of 7 (seven) members who are appointed from sections of Customs related to field of the work.
- (c) The Commissioner General of Customs shall appoint chairperson and the vice-chair person of the committee. Committee meetings are held as determined by the chairperson.
- (d) Secretariat of the committee is appointed by the chairperson.

##### **Responsibilities of the chairperson**

- 434** (a) The responsibilities of the chairperson are as follows.
1. Chairing the committee meetings
  2. Ensure all administrative work related to committee's work is done.
  3. Undertake all the works of the Committee steadfastly according to the principles.
  4. Do not engage a member or members who have self-interest in the decisions taken by the committee or conduct the meetings in a way that member or members cannot influence the case.
- (b) The vice-chairperson will chair the committee meetings in circumstances where the chairperson is unable to attend.

- Administrative work of** **435** (a) Administrative work of the committee is carried out by someone

## **the Committee**

designated by the chairperson for the secretariat of the Committee.

- (b) The secretariat is responsible to write and maintain minutes of all meetings of the committee.

## **Quorum of the meetings**

- 436** (a) A quorum of 5 (Five) members is needed for the committee meetings. The Chair of the committee must declare another date if 5 (five) members did not attend in a specific meeting.
- (b) All members must attend committee meetings unless there is an acceptable reason. And if a member cannot attend to a meeting, the member shall inform the secretariat no later than 3 (three) hours before the scheduled meeting time.

## **Responsibilities of the Committee**

- 437** The responsibilities of the agents' works monitoring committee are as follows.
- (a) Conduct works needed to enhance the works related to the agents and amend the required regulations and procedures;
  - (b) Review the cases and complaints submitted by the agents;
  - (c) Send the case to the related section of the Customs for investigation after reviewing the cases and complaints if investigation of the case is required;
  - (d) Solve administrative issues related to the registration and licensing of the agents;
  - (e) Compile the syllabus for the training courses for the Customs mediators (brokers) and do the works required for the training programs;
  - (f) Plan and organize refresher programs and disseminate Customs related information to Customs mediators (brokers);
  - (g) Enhance cooperation between Customs and the agents, and do the works required to improve the trust and confidence of the agent towards Customs;
  - (h) Prepare procedures to monitor the service standards of the agents;
  - (i) Refrain from attending meetings for discussions involving self- interest and abstain influencing those cases;
  - (j) Arrange the meeting to include the person who lodged the case or complaints when discussing about the case or the complaints in the committee, after reviewing the nature of the case or if the case or complaints submitted by the agents do not involve a third party interest;

- (k) Inform the conclusion of the cases to the person who lodged the case, after completing them within maximum of 15 (fifteen) days.

## Chapter 2

### Ruling committee for goods brought under Customs control

#### Formation of the Committee

- 438** (a) Commissioner General of Customs shall form a committee in the name of “Ruling committee for goods brought under Customs control” to do the works related to the goods which need to be disposed, goods which need to be auctioned after being under Customs control, and goods acquired for the state.
- (b) The “Ruling committee for goods brought under Customs control” consists of 7 (seven) members who shall be appointed from sections of the Customs related to field of the work.
- (c) The Commissioner General of Customs shall appoint chairperson and the vice-chair person of the committee. Committee meetings are held as determined by the chairperson.
- (d) Secretariat of the committee is appointed by the chairperson.

#### Responsibilities of the chairperson

- 439** (a) The responsibilities of the chairperson are as follows.
1. Chairing the committee meetings;
  2. Ensure all administrative work related to committee’s work is done;
  3. Undertake all the works of the Committee steadfastly according to the principles;
  4. Do not engage a member or members who have self-interest in the decisions taken by the committee or conduct the meetings in a way that member or members cannot influence the case.
- (b) The vice-chairperson will chair the committee meetings in circumstances where the Chairperson is unable to attend.

#### Administrative work of the Committee

- 440** (a) Administrative work of the committee is carried out by someone designated by the chairperson for the secretariat of the Committee.



- (b) The secretariat is responsible to write and maintain minutes of all meetings of the committee.

**Quorum of the meetings**

- 441** (a) A quorum of 5 (Five) members is needed for the committee meetings. The Chair of the committee must declare another date if 5 (five) members did not attend in a specific meeting.
- (b) All members must attend committee meetings unless there is an acceptable reason. And if a member cannot attend to a meeting, the member shall inform the secretariat no later than 3 (three) hours before the scheduled meeting time.

**Responsibilities of the Committee**

- 442** The responsibilities of the Ruling committee for goods brought under Customs control are as follows.
- (a) Conduct works needed to enhance the works related to the goods brought under Customs control and amend the required regulations and procedures;
  - (b) Review the cases and complaints submitted about the goods brought under Customs control;
  - (c) Send the cases to the related section of the Customs for investigation after reviewing the cases and complaints related to goods brought under Customs control if investigation of the case is required;
  - (d) Refrain from attending meetings for discussions involving self-interest and abstain influencing those cases;
  - (e) Arrange the meetings to include the person who submitted the case or complaints when discussing about the case or the complaints in the committee after reviewing the nature of the case or if the case or complaints submitted related to goods brought under Customs control do not involve a third party interest.
  - (f) Inform the conclusion of the cases to the person who lodged the case, after completing the cases within maximum of 15 (fifteen) days.

## Chapter 3

### Tariff Committee

#### Formation of the Committee

- 443** (a) Commissioner General of Customs shall form a committee in the name of “Tariff Committee” to classify goods that are imported and exported, and assist and consult in the works related to enhancing the works of goods classification.
- (b) The “Tariff Committee” consists of 7 (seven) members who shall be appointed from sections of Customs related to the work.
- (c) The Commissioner General of Customs shall appoint chairperson and the vice-chair person of the committee. Committee meetings are held as determined by the chairperson.
- (d) Secretariat of the committee is appointed by the chairperson.

#### Responsibilities of the chairperson

- 444** (a) The responsibilities of the chairperson are as follows.
1. Chairing the committee meetings;
  2. Ensure all administrative work related to committee’s work is done;
  3. Undertake all the works of the Committee steadfastly according to the principles;
  4. Do not engage a member or members who have self-interest in the decisions taken by the committee or conduct the meetings in a way that member or members cannot influence the case;
- (b) The vice-chairperson will chair the committee meetings in circumstances where the chairperson is unable to attend.

#### Administrative work of the Committee

- 445** (a) Administrative work of the committee is carried out by someone designated by the chairperson for the secretariat of the Committee.
- (b) The secretariat is responsible to write and maintain minutes of all meetings of the committee.

#### Quorum of the meetings

- 446** (a) A quorum of 5 (Five) members is needed for the committee meetings. The Chair of the committee must declare another date if 5 (five) members did

not attend in a specific meeting.

- (b) All members must attend committee meetings unless there is an acceptable reason. And if a member cannot attend to a meeting, the member shall inform the secretariat no later than 3 (three) hours before the scheduled meeting time.

**Responsibilities of the Committee** 447 The responsibilities of the Tariff Committee are as follows.

- (a) Conduct the works required to plan and organize the works of classifying imported and exported goods to and from Maldives;
- (b) Conduct works needed to enhance the classification of goods and amend the required regulations and procedures;
- (c) Classify the goods according to “Harmonized Commodity Description and Coding System” and collect customs duty according to 31/79 (Import/Export Act of Maldives) in circumstance where the good has two (multiple) possible classification;
- (d) Review and take decisions on cases and complaints submitted regarding dissatisfactions related to the classification of the goods;
- (e) Discuss and take actions to practically implement changes to classification due to the Classification opinions of the World Customs Organization and changing versions of “Harmonized Commodity Description and Coding System”;
- (f) Discuss and take action about what can be done to solve the issues in the national Tariff Nomenclature of Maldives;
- (g) Discuss and take action about the tariff concessions to goods imported and exported to and from Maldives under bilateral or regional or international agreements;
- (h) Upload the documents about the information related to the classification of goods and information about the amendments to those documents to the Customs website. And arrange a mechanism to keep those documents and amendments in Customs in an accessible manner.
- (i) Classify the goods in circumstances when the duty rate is changed due to the changes in its classification or changes in classification of its category. In this circumstance, goods are classified according to the recommendation of the Commissioner General of Customs.

- (j) Send cases to the related section of the Customs for investigation after reviewing the cases and complaints related to the classification of goods if the investigation of the case is required.
- (k) Refrain from attending meetings for discussions involving self-interest and abstain influencing those cases.
- (l) Arrange the meeting to include the person who lodged the case or complaints when discussing about the case or the complaints in the committee, after reviewing the nature of the case or if the case or complaints submitted about the classification of goods do not involve a third party interest.
- (m) Inform the conclusion of the cases to the person who lodged the case, after completing the cases within maximum of 15 (fifteen) days.

## Chapter 4

### Valuation Committee

#### Formation of the Committee

- 448** (a) The Minister, with the recommendation of the Commissioner General of Customs, shall form a committee in the name of “Valuation Committee” to enhance the price valuation of goods that are imported and exported to and from the Maldives.
- (b) The Valuation Committee consist of 21 (Twenty one) members appointed from 10 (ten) different areas. The members are appointed as follows.
- |    |   |    |
|----|---|----|
| 1. | Maldives Customs Service                | 12 |
| 2. | Ministry of Finance and Treasury        | 01 |
| 3. | Ministry Of Economic Development        | 01 |
| 4. | Ministry of Transport and Communication | 01 |
| 5. | Attorney General’s Office               | 01 |
| 6. | Maldives Monetary Authority             | 01 |
| 7. | Maldives Inland Revenue Authority       | 01 |
| 8. | Maldivian Chambers of Commerce          | 01 |

9. Maldives Association of Tourism and Industries (MATI) 01
  10. Maldives Association of Construction Industries (MACY) 01
- (c) The Minister appoints chairperson and the vice-chair person of the committee. Committee meetings are held as determined by the chairperson.
- (d) Secretariat of the committee is appointed by the chairperson

**Responsibilities of the Chairperson**

- 449 (a) The responsibilities of the chairperson are as follows.
1. Chairing the committee meetings;
  2. Ensure all administrative work related to committee's work is done;
  3. Undertake all the works of the Committee steadfastly according to the principles;
  4. Do not engage a member or members who have self-interest in the decisions taken by the committee or conduct the meetings in a way that member or members cannot influence the case.
- (b) The vice-chairperson will chair the committee meetings in circumstances where the chairperson is unable to attend.

**Administrative work of the Committee**

- 450 (a) Administrative work of the committee is carried out by someone designated by the chairperson for the secretariat of the Committee.
- (b) The secretariat is responsible to write and maintain minutes of all meetings of the committee.

**Quorum of the meetings**

- 451 (a) A quorum of 9 (nine) members is needed for the committee meetings. The Chair of the committee must declare another date if 9 (nine) members did not attend in a specific meeting.
- (b) All members must attend committee meetings unless there is an acceptable reason. And if a member cannot attend to a meeting, the member shall inform the secretariat no later than 3 (three) hours before the scheduled meeting time.

**Responsibilities of the Committee**

- 452 The responsibilities of the Valuation Committee are as follows.
- (a) Conduct works needed to enhance the price valuation of goods that are imported and exported to and from the Maldives and amend the required

regulations and procedures;

- (b) Upload the information about “Agreement on Implementation of Article VII of the General Agreement on Tariff and Trade” of World Trade Organization (WTO) and decision taken under this agreement. And arrange a mechanism to keep that information in Customs in an accessible manner;
- (c) Refrain from attending meetings for discussions involving self-interest and abstain influencing those cases;
- (d) Respond, after a reviewing, to cases and complaints related to price valuation of goods worth more than USD 40,000 FOB which are imported and exported to and from Maldives;
- (e) Send the cases to the related section of the Customs for investigation after reviewing the cases and complaints related to price valuation of goods if investigation of the case is required;
- (f) Arrange the meeting to include the person who lodged the case or complaints when discussing about the case or the complaints in the committee, after reviewing the nature of the case or if the case or complaints submitted about the price valuation of goods imported and exported to and from Maldives do not involve a third party interest;
- (g) Plan and conduct refresher programs for Customs officers about the price valuation of goods imported and exported to and from the Maldives.
- (h) Plan and conduct information programs for the traders about the price valuation of goods imported and exported to and from the Maldives.
- (i) Inform the conclusion of the case to the person who lodged the case, after completing the cases within maximum of 15 (fifteen) days.

## Chapter 5

### Valuation Sub-Committee

#### Formation of the Committee

- 453** (a) The Commissioner General of Customs shall form a committee in the name of “Valuation Sub-Committee” to do the day-to-day activities to enhance the price valuation of goods that are imported and exported to and from the Maldives.

- (b) The Valuation sub-committee is a committee that consist of the Customs officers and members from at least 5 (Five) other areas of the Valuation committee.
- (c) The Commissioner General of Customs appoints chairperson and the vice-chair person of the committee.
- (d) Secretariat of the committee is appointed by the chairperson

**Responsibilities of the Chairperson**

- 454** (a) The responsibilities of the chairperson are as follows.
1. Chairing the committee meetings;
  2. Ensure all administrative work related to committee's work is done;
  3. Undertake all the works of the committee steadfastly according to the principles;
  4. Do not engage a member or members who have self-interest in the decisions taken by the committee or conduct the meetings in a way that member or members cannot influence the case.
- (b) The vice-chairperson will chair the committee meetings in circumstances where the chairperson is unable to attend.

**Administrative work of the Committee**

- 455** (a) Administrative work of the committee is carried out by someone designated by the chairperson for the secretariat of the committee.
- (b) The secretariat is responsible to write and maintain minutes of all meetings of the committee, and submit the work report of the committee weekly to the chairperson of the Valuation Committee.

**Quorum of the meetings**

- 456** (a) A quorum of 5 (five) members is needed for the committee meetings. The Chair of the committee must declare another date if 5 (Five) members did not attend in a specific meeting.
- (b) All members must attend committee meetings unless there is an acceptable excuse. And if a member cannot attend to a meeting, the member shall inform the secretariat no later than 3 (three) hours before the scheduled meeting time.

**Responsibilities of the Committee**

- 457** The responsibilities of the Valuation sub-Committee are as follows.
- (a) Conduct the day-to-day works required to enhance the works related to price valuation of goods imported and exported to and from the Maldives.

Hence, after identifying the amendments required to the regulations and procedures, refer them to the Valuation Committee;

- (b) Refrain from attending meetings for discussions involving self-interest and abstain influencing those cases;
- (c) Respond, after a review, to cases and complaints related to price valuation of goods worth less than or equal to USD 40,000 FOB which are imported and exported to and from the Maldives;
- (d) Send the cases to the related section of the Customs for investigation with the recommendation of the valuation committee after reviewing the cases and complaints, if investigation of the case is required;
- (e) Arrange the meeting to include the person who lodged the case or complaints when discussing about the case or the complaints in the committee, after reviewing the nature of the case or if the case or complaints submitted about the price valuation of the goods imported and exported to and from the Maldives does not involve a third party interest;
- (f) Solve administrative issues related to the price valuation of the goods imported and exported to and from Maldives;
- (g) Inform the conclusion of the cases to the person who lodged the case, after completing the cases within maximum of 15 (fifteen) days.

## Chapter 6

### Prosecution Committee

#### Formation of the Committee

- 458** (a) The Commissioner General of Customs shall form a committee in the name of "Prosecution Committee" to take actions in cases according to the laws and regulations of the Maldives.
- (b) The committee stipulated in subsection (a) consists of 07 (seven) Customs officers.
- (c) The Commissioner General of Customs appoints chairperson and the vice-chair person of the committee.

#### Responsibilities of the

- 459** (a) The responsibilities of the chairperson are as follows.



## **Chairperson**

1. Chairing the committee meetings;
  2. Undertake all the works of the Committee steadfastly;
  3. Do not engage a member or members who have self-interest in the decisions taken by the committee or conduct the meetings in a way that member or members cannot influence the case.
- (b) The vice-chairperson will chair the committee meetings in circumstances where the chairperson is incapable to carry out the responsibility.

## **Administrative work of the Committee**

- 460 (a) Administrative work of the committee is carried out by someone designated by the chairperson of the committee.

## **Meetings and conclusions of the committee**

- 461 (a) Minimum of 05 (five) members from the prosecution committee shall be present at the meeting to make a decision for the following cases in the prosecution committee.
1. Cases which require a decision after the review, involving the cases and complaints related to fines from different sections of Customs and conclusions reached by the presence of 03 (three) members.
  2. Cases which require decisions that are difficult to determine the recipient of the reward money as stated in this regulation.
- (b) Minimum of 05 (five) members of the prosecution committee shall be present at the meetings conducted to determine what to recommend, about the cases that require actions to be taken towards someone in cases investigated by the appeal committee.
- (c) Minimum of 03 (three) members shall be present at the meeting about the cases related to take actions according to the rules and regulations in cases investigated by Customs.
- (d) Conclusions shall be reached by the majority of the member present at the meetings that are stipulated in subsection (a), (b) and (c). A systematic arrangement shall be established to file and record these conclusions.

## **Responsibilities of the Committee**

- 462 The responsibilities of the Prosecution Committee are as follows.

- (a) Determine the actions to be taken according to the laws and regulations in the cases investigated by the Customs.
- (b) Recommend in cases that are investigated by the Appeal Committee which require actions to be taken against someone.

- (c) Refrain from attending meetings for discussions involving self-interest and abstain influencing those cases.
- (d) Make a decision, after the review, involving the cases and complaints related to the penalties implemented by the Prosecution Committee.
- (e) Making a decision on goods brought under Customs control, which can cause irreversible losses to the owner, and won't interfere with the investigation of the case if released.
- (f) Conduct daily meetings of the committee and complete day-to-day cases submitted to the committee.

## Chapter 7

### Appeal Committee

#### Formation of the Committee

- 463** (a) The Commissioner General of Customs shall form a committee in the name of "Appeal Committee" to investigate the cases submitted due to the dissatisfaction with regard to what Customs did or did not do in a transaction of the Customs with another party.
- (b) The committee stipulated in subsection (a) is consist of 07 (seven) members who are ranked higher than Senior Superintendent of Customs.
- (c) The Minister appoints the chairperson and the vice-chair person of the committee. Committee meetings are held as determined by the chairperson.
- (d) Secretariat of the committee is appointed by the chairperson.

#### Responsibilities of the Chairperson

- 464** (a) The followings are the responsibilities of the chairperson.
1. Chairing the committee meetings;
  2. Ensure all administrative work related to committee's work is done;
  3. Undertake all the works of the Committee steadily according to the principles;

4. Do not engage a member or members who have self-interest in the decisions taken by the committee or conduct the meetings in a way that member or members cannot influence the case.

(b) The vice-chairperson will chair the committee meetings in circumstances where the Chairperson is unable to attend.

**Administrative work of the Committee** 465 (a) Administrative work of the committee is carried out by someone designated by the chairperson for the secretariat of the Committee.

(b) The secretariat is responsible to write and maintain minutes of all meetings of the committee.

**Quorum of the meetings** 466 (a) A quorum of 5 (Five) members is needed for the committee meetings. The Chair of the committee must declare another date if 5 (five) members did not attend in a specific meeting.

(b) All members must attend committee meetings unless there is an acceptable excuse. And if a member cannot attend to a meeting, the member shall inform the secretariat no later than 3 (three) hours before the scheduled meeting time.

**Responsibilities of the Committee** 467 The responsibilities of the Appeal Committee are as follows.

(a) Investigate the cases submitted due to the dissatisfaction with regard to what Customs did or did not do in a transaction of a Customs with another party; these cases shall be submitted within 30 (thirty) days of its occurrence;

(b) Refrain from attending meetings for discussions involving self-interest and abstain influencing those cases.

(c) Send the cases to the related section of the Customs for investigation after reviewing the cases if investigation is required.

(d) Seek recommendation from the Prosecution Committee before taking an action, if the case submitted to the committee requires taking action against a party.

(e) Decide the amount of compensations to be given by Customs due to the loss caused by the damage during examination.

- (f) Arrange a system for the person who submitted the case to the committee or the person appointed on his or her behalf to attend and speak in self-defense.

- Conclusion of the case 468**
- (a) Cases submitted to the committee shall be completed within maximum of 60 (sixty) days. And the conclusion shall be informed in writing to the person who submitted the case.
  - (b) The person who submitted the case to Customs has the right to file a lawsuit within 6 (six) months of the conclusion of committee if the person is dissatisfied with that conclusion.

## Part 16

### Registering under Customs

- Entities to be registered**      **469**    (a)    To perform the following functions, the entities shall be registered under Customs. Hence, a special number shall be given for those registered under Customs.
1.      To operate bonded warehouse;
  2.      To give service of Customs broker;
  3.      To operate as shipping agent;
  4.      To give service of local courier agent;
  5.      To import goods to Maldives;
  6.      To export goods from Maldives;
  7.      To operate duty free shops;
- (b)    All related documents as specified in this regulation shall have to be submitted to register under Customs for the first time for any function stipulated in subsection (a).
- (c)    Any entity registered under Customs to perform a function stipulated in subsection (a) shall only have to submit the application form and its required additional documents, if registering for any other function stipulated in that section.

## Chapter 1

### Registration of the Bonded Warehouse

**Requirements of bonded warehouse operators**      **470**      The company shall be a registered company under Maldives in order to register a bonded warehouse under Customs.

**Applying to register bonded warehouse**      **471**      (a)      The following documents shall be submitted by the bonded warehouse operator to register bonded warehouse under Customs.

1.      Application form for bonded warehouse registration as stipulated in schedule 26 of this regulation.
2.      The drawing of the building or the place set up as bonded warehouse indicating the size of the (ground) floor area.
3.      If registering in the name of a company, the original registration of the company (the original registration shall be returned after checking and verifying by Customs).

(b)      Places fulfilling the requirements as stipulated in section 250 of this regulation shall be registered as bonded warehouse.

**Issuing registration**      **472**      (a)      The registration shall be issued to the party within 7 (seven) days of its application if the place set up bonded warehouse fulfils the requirements as stipulated in article 250 of this regulation. The delayed days due to unpaid fees shall not be counted for this period. If the stipulated requirements are not met, the applicant shall be notified within 7 (seven) days of application for registration.

(b)      The bonded warehouse registration shall be issued to the party applying for the registration when the bonded warehouse fee from the date of registration to the end of the month has been paid to Customs as stipulated in this regulation.

(c)      The bonded warehouse registration shall be released, upon the submission of valid National Identification card of the person registering or the directors of the Company, if registering under a name of a company. And, if there is a foreigner among the directors of

the company, original work permit or work permit card shall have to be submitted.

- (d) Customs shall attach a document specifying the details of the goods that can be stored in the bonded warehouse when releasing the bonded warehouse registration.

## Chapter 2

### Registration of the Customs Mediator

**Requirements of a Customs Broker**     **473**     To register as a Customs broker under Customs, Companies shall fulfil the following requirements.

- (a) The company must be registered under Maldives;
- (b) An employee must have passed and achieved a certificate of Customs Mediators Course conducted for the Mediators
- (c) No one under the name of the company or directors of the company or employees of the company is involved in import and export business.
- (d) None of the employee of the Customs or Port Operators in the Customs territories is among the directors or the employees of the Company.
- (e) Have established resources to function as Customs mediators and have the name of the Company displayed publicly in an evident manner.

**Application for license of the Customs mediators**     **474**     The following documents shall be furnished to Customs by the parties applying for the license of the Customs mediator

- (a) Application form for license of Customs Mediators as stipulated in schedule 27 of this regulation;
- (b) Original registration of the Company (Original registration certificate shall be returned after checking and verifying).

**Issuing the license**

- 475** (a) The license shall be issued to the party within 7 days of its application if the party fulfils the requirements as stipulated in section 473 of this regulation. The delayed days due to unpaid registration and annual fees shall not be counted for this period. And if the stipulated requirements are not met, the applicant shall be notified within 7 (seven) days of application.
- (b) The license shall be issued to the parties applying for the license, who fulfil requirements, when the registration fee and annual fee is paid to Customs as stipulated schedule 36 of this regulation.
- (c) The license to Customs mediators shall be released upon the submission of valid National Identification card of the directors of the Company. And, if there is a foreigner among the directors of the company, original work permit or work permit card shall have to be submitted.

**Chapter 3**

**Registration of the Shipping Agent**

**Requirements to be a Shipping Agent**

- 476** The companies registered as the shipping agents in the Customs shall fulfil the following requirements.
- (a) The company must be registered under Maldives;
- (b) Have established resources to function as shipping agents;
- (c) Permission to operate as shipping agents for the crafts arriving by air is given to the parties approved by the related government authority to do the ground operations of the port.

**Application for license of the Shipping Agents**

- 477** The following documents shall be furnished to Customs by the parties applying for the license of the Shipping Agents.
- (a) Application form for license of Shipping Agents as stipulated in schedule 28 of this regulation;



- (b) Original registration of the Company (Original registration certificate shall be returned after checking and verifying).

- Issuing license 478**
- (a) The license shall be issued to the party within 7 days of its application if the party fulfils the requirements as stipulated in section 476 of this regulation. The delayed days due to unpaid registration and annual fees shall not be counted in this period. And if the stipulated requirements are not met, the applicant shall be notified within 7 (seven) days of application.
  - (b) The license shall be issued to the parties applying for the license, who fulfil requirements, when the registration fee and annual fee is paid to Customs as stipulated schedule 36 of this regulation.
  - (c) The license to Shipping Agents shall be released upon the submission of valid National Identification card of the directors of the Company. And, if there is a foreigner among the directors of the company, original work permit or work permit card shall have to be submitted.

## Chapter 4

### Registration of the Local Courier Agents

- Requirements to be a Shipping Agent 479**
- The company must be registered under Maldives if the company wishes to register as a Local Courier Agent in the Customs.

- Application for the registration of the Local courier Agents 480**
- The following documents shall be furnished to Customs by the parties applying for the license of the Shipping Agents

- (a) Application form for the registration of the Local Courier Agents as stipulated in schedule 29 of this regulation;
- (b) Original registration of the Company (Original registration certificate shall be returned after checking and verifying).

**Issuing the  
Registration**

- 481** (a) The registration shall be issued to the party within 7 days of its application if the party fulfils the requirements as stipulated in section 479 of this regulation. The delayed days due to unpaid fees shall not be counted in this period. And if the stipulated requirements are not met, the applicant shall be notified within 7 (seven) days of application.
- (b) The license shall be issued to the parties applying for the license, who fulfil requirements, when the registration fee and annual fee is paid to Customs as stipulated schedule 36 of this regulation.
- (c) The registration of the Local Courier Agents shall be released upon the submission of valid National Identification card of the directors of the Company. And, if there is a foreigner among the directors of the company, original work permit or work permit card shall have to be submitted.

**Chapter 5**

**Registration of the Importers**

**Registration of  
the Importers**

- 482** (a) The parties importing goods, except for personal use, to Maldives shall be registered with Customs.
- (b) The parties importing goods to Maldives as stipulated in subsection (a) of this regulation shall submit the following documents to Customs for registration.
1. Application form for Importer / exporter registration as stipulated in schedule 30 of this regulation;
  2. Original permit to import goods;
  3. Original registration of the company, if a company;
  4. Original registration of the vessel, in case of international cargo vessel.
- (c) Parties registering international cargo vessels and diplomatic parties are not required to submit permit to import goods to register with the

Customs as stipulated in subsection (b).

- (d) Documents listed in 2, 3 and 4 of subsection (b) shall be checked and returned.

## **Chapter 6**

### **Registration of the Exporters**

#### **Registration of the Exporters**

- 483** (a) The parties exporting goods, except for personal use, to Maldives shall be registered with Customs.
- (b) The parties exporting goods to Maldives as stipulated in subsection (a) of this regulation shall submit the following documents to Customs for registration.
1. Application form for Importer / exporter registration as stipulated in schedule 30 of this regulation;
  2. Original permit to export goods;
  3. Original registration of the company, if a company;
- (c) Documents listed in 2, 3 and 4 of subsection (b) shall be checked and returned.

## **Chapter 7**

### **Registration of the Duty Free Shops**

#### **Application for Registration**

- 484** (a) For the registration of the duty free shops, the Application form for the Registration of Duty Free Shops shall be furnished to Customs as stipulated in schedule 31 of this regulation.
- (b) Customs shall register the party applying for registration within 7 (seven) days of Application for the registration of duty free shops.

## Part 17

### Giving reward money to Customs officers who identify illegal cases and their informants to Customs

- Giving reward money**    **485** Reward money shall be given to Customs officers, and employees who identify unlawful acts related to the Customs and other parties who provide such information.
- Determining the informants**    **486** (a) If a person provides or submits information about a case to which another person has provided information, the second informant shall have to provide additional information than the first person. If the second person cannot provide additional information than the first informant, the Customs shall give reward money to the first informant considering that the first person is the informant.
- (b) The second person is considered as providing or submitting additional information if the person has provided or submitted more information irrespective of the proofs and evidences given by the first informant.
- (c) The informant is considered to be one even if interest of more than one person or group is included.
- (d) The information provided or submitted to the Customs must be about an unlawful act that was committed, or is being committed, or is to be committed. If the information is provided or submitted prior to the unlawful act, the Customs shall be informed before it has acquired that information.
- (e) The information provided or submitted pursuant to this section must be true and correct.
- (f) Any person from any country may submit or provide information to Customs pursuant to this regulation. Such as people embarking and disembarking crafts arriving ports in Maldives for the outward journey, persons practically examining goods that are loading and unloading, and persons undertaking any relevant works.
- The persons noticing or identifying or**    **487** (a) If a Customs officer, the person identifying a case is considered as the person who noticed or identified or seized the case.

**seizing the case.**

- (b) Reward money shall be paid pursuant to this regulation if a new case or another case is identified by an officer researching the case at different levels to assist the case, or by an investigation officer reviewing the case irrespective of the proofs and evidences of the first case or from its related documents after the case is noticed or identified or seized by an officer.
- (c) The money from fines shall be given, as stipulated in article 486 of this regulation, to the persons who provided or submitted information about the case and the officer or officers who practically examined the place or the person or the goods if information is provided or submitted about an unlawful act that was done, or is being done or is to be done.
- (d) As stipulated in subsection (b), if a new case is identified while reviewing the case and practically doing some works, based on information provided by an employee or employees which may lead to its identification, the reward money shall be paid to the person who noticed or identified or seized the case after practically reviewing the case.
- (e) Pursuant to this regulation, the reward money shall not be given individually for each act considering them separately even if the information is provided or submitted or a case is noticed or identified or seized by an individual, This does not include the cases stated in the subsection (b).
- (f) Each Customs officer who noticed or identified or seized and unlawful case shall be given reward money pursuant to this regulation.

**Withdrawing and depositing cash**

- 488** (a) All the money obtained from fines pursuant to this section, at first, shall be deposited to the state budget or an account designated by the Ministry of Finance and Treasury.
- (b) The Customs shall seek the money deposited as stipulated in subsection (a) for giving reward money by including in the budget as stipulated in the Public Financial Act and Public financial regulation of the Maldives.

**How the money is distributed**

- 489** The money obtained by fines from cases related to smuggling goods to and from Maldives, cases related to false valuation of goods and cases related to other unlawful activities, except the cases related to narcotics and psychotropic substances as stipulated in 494, shall be distributed in the following ways.
- (a) 45 (forty five) percent of the fine is deposited to the state budget.

- (b) 45 (forty five) percent of the fine is given to the informant who submitted or provided information or the person or party who noticed or identified or seized the case.
- (c) 10 (ten) percent is deposited to the Welfare Fund of the Customs employees.
- (d) After giving maximum amounts of the reward money as stipulated in article 495 of this regulation, to the parties as stipulated in subsection (b), the remaining cash shall be deposited to the Welfare Fund of the Customs employees.

**Amount of reward money for cases involving smuggling in and out of the Maldives**

**490** The person or parties who provided or submitted information or noticed or identified or seized a case involving smuggling goods, attempting to smuggle goods or smuggled goods to and from Maldives shall be given 45 (forty five) percent of the fines on that unlawful act.

**Amount of reward money for cases involving false valuation**

**491** The person or parties who provided or submitted information or noticed or identified or seized a case related to under-valuation of price to Customs when importing and exporting shall be given 45 (forty five) percent of the fines on that unlawful act.

**Amount of reward money for cases involving excess goods and goods that does not match to the declaration**

**492** The person or parties who provided or submitted information or noticed or identified or seized a case related to excess goods and goods that does not match to the declaration during Customs examination for import and export, shall be given 45 (forty five) percent of the fines on that unlawful act

**Parties to be given reward money in cases involving narcotics and psychotropic substances**

**493** Reward money related to the narcotics and psychotropic substances is given to the following parties.

- (a) The person who submitted or provided information related to the persons importing, exporting and any other similar information related to narcotics and psychotropic substances.
- (b) The Customs officer on formal duty who observe the movements of the passengers and the goods. Hence, reward money shall be given if the information, on suspicion that the narcotics and psychotropic substances may be found from the hands of the passenger or luggage or goods, is shared prior to its detection with the head of the section or deputy section head or officer in-charge on duty.

- (c) The customs officer who scan luggage and baggage by X-ray machine. Hence, reward money shall be paid if the information, on suspicion that the narcotics and psychotropic substances may be found from the hands of the passenger or the luggage or the goods, is shared prior to its detection with another related employee.
- (d) The Customs Officer who examine the passenger or luggage or goods. Hence, reward money shall be given if the narcotics and psychotropic substance is found from the passenger or luggage or goods. And the reward money is given only to the officer who practically examined the passenger or the luggage or the goods.
- (e) The Customs officer who examined the body of the passengers. Hence, reward money shall be given if the narcotics and psychotropic substance is found while examining the body of the passenger. And the reward money is given only to the officer who practically examined the body of the passenger.
- (f) The Customs officer on duty who find narcotics and psychotropic substance in his or her place of duty or in a Customs territory.
- (g) Reward money shall be given to the person who submitted or provided that information and the Customs Officer who examine the passenger or the luggage or the goods, if narcotics and psychotropic substance is found from a passenger or his luggage or from goods by examination relying on information related to the persons importing and exporting and other information related to narcotics and psychotropic substance specifying a particular passenger or particular goods. Hence, Reward money to the Customer officer shall be given as stipulated in subsection (d) and (e).
- (h) Reward money to case related to narcotics and psychotropic substance, shall be given pursuant to this section when the narcotics and psychotropic substance is found during the Customs examination which is based on the information provided as stipulated in subsection (g) or from any other examination done while the Customer officers are on duty.
- (i) Officer in charge or deputy section head or section / unit head to whom the information is provided shall not be considered among the persons who seized a case.

**Amount of reward money for cases involving narcotics and psychotropic substances**

**494** The following amounts shall be paid to the Customs Officers who find or notice or seize cases and Officers who provide or submit information about the persons importing and exporting narcotics and psychotropic substances and other information related to narcotics and psychotropic substances.

- (a) Rufiyaa 5000 (Five thousand) if the imported narcotics and psychotropic substances weigh less than or equal to 199 grams.
- (b) Rufiyaa 10,000 (ten thousand) if the imported narcotics and psychotropic substances weigh between 200 grams and 499 grams.
- (c) Rufiyaa 20,000 (Twenty thousand) if the imported narcotics and psychotropic substances weigh between 500 grams and 999 grams.
- (d) Rufiyaa 30,000 (ten thousand) if the imported narcotics and psychotropic substances weigh between 1000 grams and 1999 grams.
- (e) Rufiyaa 40,000 (ten thousand) if the imported narcotics and psychotropic substances weigh between 2000 grams and 2999 grams.
- (f) Rufiyaa 50,000 (ten thousand) if the imported narcotics and psychotropic substances weigh between 3000 grams and 3999 grams.
- (g) Rufiyaa 60,000 (ten thousand) if the imported narcotics and psychotropic substances weigh more than or equal to 4000 grams.

**Maximum amounts to be given as reward money**

- 495** (a) The maximum amount to be given, as stipulated in section 489, to an individual in any case must be Rufiyaa 30,000 (thirty thousand).
- (b) The maximum amount to be given, as stipulated in section 494, to an individual in any case must be Rufiyaa 60,000 (sixty thousand).
- (c) If more than one person is involved in a case, the maximum amount to be given shall be determined separately for each Customs officer.
- (d) Except in circumstances stipulated in section 487 of this regulation, the amounts to be given shall be determined separately for the informants and the person who notice or identify or seize a case.

**Parties not to be given reward money**

**496** The following parties shall not be given reward money pursuant to this regulation.

- (a) Officers who participate, to further review the case or to assist in any means to the officer who noticed or identified or seized the case after the



case is identified;

- (b) Officers who find proofs and evidences, who investigate the case, who are consulted about the legal action to be taken or officer who participates in similar manner after the case is seized;
- (c) Officers, who identify a new case or additional case while researching the case or its related documents, as stipulated in subsection (b) of the section 487 of this regulation, shall not be included among the officers stipulated in subsection (a) and (b);
- (d) Officer who write or hear or receive unlawful cases that are provided or submitted to Customs;
- (e) An officer or officers present at the place of examination, in addition to the officer who practically examine the passenger or his or her luggage or the goods;
- (f) Officers involved at different levels or in different circumstances in cases related to the illegal import of narcotics and psychotropic substances except the persons who notice or identify or seize cases related to them as stipulated in article 493 of this regulation;

**Sending information to Ministry of Finance and Treasury.**

- 497** (a) To give reward money to the persons or to deposit money to the Welfare Fund of the employees of the Customs, Customs shall send information to the Ministry of Finance and Treasury about complete details of the cases and amount of fines, amount of money to be given as reward money, the details of how the fines are distributed, the details of the proposed method to give reward money in cases related to narcotics and psychotropic substances, and the details of the person to whom reward money is given.
- (b) If the Customs decided that information of the person who provided or submitted information about the unlawful acts needed to be confidential, those information need not be included in this detail information. But, except the details of the person who provided or submitted the information, the other information as stipulated in subsection (b) must be sent to the Ministry of Finance and Treasury.

**The party giving reward money**

- 498** The Customs shall give reward money to the informants who provide or submit information about unlawful acts to the Customs and the Customs Officers who notice or identify or seize those cases.

**Period for reward money**

- 499** (a) The persons to whom reward money is to be given must be paid within maximum of 90 (ninety) days, excluding public holidays, starting from the

day in which the fine is collected for the unlawful act to which fine was imposed.

- (b) In cases related to narcotics and psychotropic substances, the persons to whom reward money is to be given must be paid within maximum of 90 (ninety) days, excluding public holidays, starting from the day in which the case is identified or seized.

**Methods of reward money payment**

**500** Pursuant to this regulation, the reward money shall be given to the person who is to be given reward money in the following ways.

- (a) By cash to the person who has to be given reward money.
- (b) By Crossed Cheque of Maldives Monetary Authority specified to the person who has to be given reward money.
- (c) By depositing to a personal account of the person who has to be given reward money, opened in a Maldivian Bank.

**Lodging complaints**

**501** (a) If a person who provided or submitted information or who noticed or identified or seized a case or who is involved in a particular case under this regulation, has an issue regarding the process, a complaint must be lodged to the Commissioner General of Customs within 30 (thirty) days commencing the day the fine is imposed or the case is identified in cases related to narcotics and psychotropic substances, if it is before the payment of the reward money.

- (b) If a person who provided or submitted information or who noticed or identified or seized a case or who is involved in a particular case under this regulation, has an issue regarding the distribution of reward money, a complaint must be lodged to the Commissioner General of Customs within 30 (thirty) days commencing the day of the payment of reward money.

**Death of the person who has to be given reward money**

**502** (a) If a person who provided or submitted information or who noticed or identified or seized a case has passed away before the due reward money is paid pursuant to this regulation, Customs shall inform the court about the due reward money and must pay to the heirs as determined by the court.

- (b) The money shall not be recovered pursuant to this regulation from a person or parties who has been paid reward money as stipulated in subsection (a).

**Unable to attend to receive the reward**

**503** (a) Customs may keep the reward money under Customs control until the person collects, up to 3 (three) days, if the reward money is to be

<b>money</b>	released in cash or by cheque and the person is unable to attend to receive the reward money on the day specified.
	(b) Reward money shall be deposited to an account opened in his or her name in a Maldivian Bank, if the period stipulated in subsection (a) has passed.
<b>Seeking and giving reward money unlawfully.</b>	<b>504</b> Providing false or incorrect information or seeking reward money unlawfully, and giving and attempting to give reward money to officers who did not participate or involved is an offence under this regulation.
<b>Record keeping</b>	<b>505</b> Customs shall maintain complete records of the reward money to the person who provided or submitted information to Customs about unlawful acts and the officers who noticed or identified or seized those cases.
<b>Transitional provisions</b>	<p><b>506</b> (a) Parties who identified cases as stipulated in this regulation related to narcotics and psychotropic substances but before the implementation of this regulation shall be paid in the following ways.</p> <p>Pay Rufiyaa 5000 (five thousand) if the imported narcotics and psychotropic substances weigh less than 100 (hundred) grams.</p> <p>Pay Rufiyaa 6000 (six thousand) if the imported narcotics and psychotropic substances weigh 100 (hundred) grams.</p> <p>Pay Rufiyaa 1000 (one thousand) for every additional 100 (hundred) grams if the imported narcotics and psychotropic substances weigh more than 100 (hundred) grams.</p> <p>(b) The maximum amount of reward money payable to an individual in a single case is rufiyaa 15,000 (fifteen thousand) for the parties who identified cases as stipulated in this regulation before the implementation of this regulation</p>

## Part 18

### Miscellaneous

#### Chapter 1

##### Official service days and hours of Customs

- Service days**      **507** (a) Service shall be given by all Customs offices on all days, except for the days stipulated below. This, however, excludes the days and hours where Customs offices are closed under the circumstances stipulated in Section 511 of this Regulation.
1. Friday (up until 15:30 in the afternoon);
  2. 01 Mukharram (the first day of the lunar year);
  3. 01 Rabeel'awwal (National day);
  4. 12 Rabeel'awwal (birthday of the prophet Muhammad);
  5. 26 July (Independence day);
  6. 27 Rajab (the eve of the 27<sup>th</sup> day of the month of Rajab, from 18:00 hours onwards);
  7. 01 Ramadan;
  8. 27 Ramadan (the eve of the 27<sup>th</sup> day of the month of Ramadan, from 18:00 hours onwards);
  9. 01 Shawwaal (Fitr Eid day);
  10. 11 November (Republic day);
  11. 09 Zul'khijja (Hajj day);
  12. 10 Zul'khijja (Al'haa Eid day);
- (b) On the days where the office is closed at 18:00 hours in the evening, the office shall be reopened on 07:30 hours in the morning of the following day. If the following day is a day where Customs offices are closed, the office shall be reopened after the said day.
- Service hours**      **508** The Customs office hours are from 07:30 hours in the morning to 23:30 hours in

the evening, except for the offices stipulated in section 509 of this Regulation.

<b>Offices where service is provided 24 hours a day</b>	<b>509</b>	Service shall be given 24 hours a day by the offices and sections stipulated below;  (a) The Customs offices located on international airports where service is provided 24 hours a day;  (b) The Special Enforcement and Operations Section of Customs;  (c) The transport segment of the Transport and Maintenance Section.
<b>Service hours during the month of Ramadan</b>	<b>510</b>	The service days and hours during the month of Ramadan shall be designated by Customs 05 (five) days prior to the beginning of the month of Ramadan and published in the Government Gazette of the Maldives. The hours when Customs may be requested to examine import and export goods shall be included in this publication.
<b>Closing the office under special circumstances</b>	<b>511</b>	(a) The Commissioner General of Customs may close the offices of Customs on certain days among government holidays, except for the offices stipulated in Section 509 of this Regulation.  (b) The Commissioner General of Customs may close Customs on a designated day or for a specific time for holding a special function to mark the Customs annual day.  (c) Before closing Customs offices as stipulated in Subsections (a) and (b), it shall be published in the Government Gazette of Maldives.
<b>Hours where applications may be lodged to request examination of goods</b>	<b>512</b>	Customs may be requested examine import goods and export goods during the hours stipulated below;  (a) Between 08:30 hours in the morning to 22:30 hours in the evening on any day when Customs is not closed;  (b) Between 08:30 hours in the morning to 17:00 hours in the afternoon on days when Customs shall be closed by 18:00 hours in the evening;  (c) Between 16:00 hours in the afternoon to 22:30 hours in the evening on Fridays.
<b>Providing service during closed hours</b>	<b>513</b>	If any party requests the services of Customs on a Customs holiday or during Customs closed hours, the service shall be offered provided that the Commissioner General of Customs decides to do so after having referred to the service being requested and the circumstances of the request,.
<b>Communicating via E-mail on</b>	<b>514</b>	Customs shall reply to E-mails sent by various parties on Customs holidays or Customs closed hours, after Customs has reopened.

## Chapter 2

### Using electronic facilities

- Establishing electronic facilities**      **515** (a) A system where communication, via electronic facilities between Customs and the parties receiving services from Customs shall be established in Customs.
- (b) The electronic facilities established in Customs to communicate with the parties receiving Customs service prior to the date on which this Regulation enters into force are stipulated below.
1. Customs portal;
  2. E-mail;
  3. S.M.S.
- Customs portal**      **516** The Customs portal is a web interface established to enable communication between Customs and the parties receiving Customs services.
- E-mail service**      **517** The parties receiving Customs services shall be communicated with via E-mail, if said E-mail address is registered in Customs.
- S.M.S service**      **518** The S.M.S service is a service utilized to alert the parties receiving Customs services on the status of the services they have requested and to act as a means to send reminders if there is a payment due to Customs in a specific duration, or if there is a matter to attend, before the duration of the matter is over.
- Communication**      **519** Customs shall be communicated with via electronic facilities in the manner stipulated below.
- (a) Communicating under the username provided by Customs, if communicating via Customs portal;
  - (b) Communicating with the E-mail address registered at Customs under the name of the party, if communicating via E-mail;
  - (c) A new electronic facility to communicate between Customs and the parties receiving Customs services shall be established after obtaining the views of the parties receiving Customs services. The information regarding such an established electronic facility shall be published in the Government Gazette of the Maldives..

<b>The authenticity of the communication</b>	<b>520</b>	<p>The communication taken place with Customs via electronic facilities shall be construed as authentic, if the conditions stipulated below are met.</p> <p>(a) If the communication has taken place via the electronic facilities stipulated in section 515 of this Regulation;</p> <p>(b) If a problem with the communication, or a problem with the security of the electronic facilities has not been lodged to Customs before the communication has taken place.</p>
<b>Responsibility of the party receiving service</b>	<b>521</b>	<p>The safety and preservation of the username and password given to parties receiving Customs services, and the E-mail address registered at Customs, to communicate with Customs via electronic facilities is the responsibility of the party receiving said services.</p>
<b>Problems occurring to electronic facilities</b>	<b>522</b>	<p>(a) If a problem occurs to an electronic facility established to communicate with Customs, it shall be published on the Customs website. When the problem is resolved, it shall be published on the Customs website;</p> <p>(b) If a problem occurs to an electronic facility, Customs shall be communicated with via writing until the problem is resolved.</p>
<b>Management of records</b>	<b>523</b>	<p>Customs shall maintain the records of the communications taken place with Customs via electronic facilities.</p>

### Chapter 3

#### Maintaining statistics of imports and exports

<b>Collection of statistics</b>	<b>524</b>	<p>(a) Information declared on Goods Declarations lodged to customs for import to and export of goods from Maldives shall be considered as the principle source of information in order to maintain statistics of goods imported to and export from the Maldives.</p> <p>(b) Unless otherwise specified in this Regulation, any change in quantity of goods in Customs territory as a result of goods crossing Customs territory shall be included in Customs statistics.</p> <p>(c) Depending upon the quantity of goods, if it cannot be considered as goods imported or exported for personal use, such goods also shall be included in Customs statistics.</p>
<b>Exceptions to</b>	<b>525</b>	<p>(a) Goods in the condition specified below shall not be included in the statistics;</p>

## import statistics

1. Temporary import goods
2. Re-import goods
3. Goods imported by travelers
4. Goods imported for ship stores
5. Goods imported for Duty free shops
6. Goods imported for personal use via post or courier service
7. Goods which cannot be valued in monetary terms
8. Money and gold used as legal tender

(b) Without prejudice to Subsection (a), statistics of goods excluded from import statistics shall be maintained separately.

**Classification of items**      **526**      Items used in collecting statistics shall be classified in accordance with the “Harmonized Commodity Description and Coding System”.

**Statistical value**      **527**      Statistics of import goods shall be valued at “C.I.F” or “C.N.F” value of the goods.

**Time of record**      **528**      The day on which Goods Declaration was assessed shall be considered as the day of importation.

**Exchange rate**      **529**      Exchange rate for the month decided by Customs in accordance with this Regulation shall be used for the purpose of recording the statistics for the respective month.

**Request for statistics**      **530**      Anyone requesting for statistics shall submit the duly completed form prescribed in the Schedule 32 of this Regulation.

**Providing statistics**      **531**      Statistics shall be provided within 15 days of request in any means requested by the person among the means listed below.

- (a) Via email;
- (b) By storing in a CD, pen drive or any other electronic media
- (c) By print-outs

**Maintaining confidentiality**      **532**      Business secrets of an importer or exporter shall not be revealed by Customs to any party except to the importer or exporter concerned



## Part 19

### Penalties for infringing Customs Law and Regulations

#### Actions taken by Customs

**533** Customs may penalize the parties in the following ways, depending on the severity, for infringing the Customs Law and Regulations.

- (a) Notify to correct by advice
- (b) Fine
- (c) Temporary withholding of the license or registry or pass issued by the Customs.
- (d) Invalidate the license or registry issued by the Customs
- (e) Send the case to the Prosecutor General Office to file a lawsuit in court, after the investigation.

## Chapter 1

### Excess Goods to Declaration

#### Excess goods to imports to Maldives

**534** (a) The goods imported are to be in excess when the unit of quantity of the goods in the shipment exceeds the declared unit of quantity in Customs declaration.

- (b) Goods shall be considered as excess goods when the goods in the shipment exceeds the goods declared in the declaration furnished for any shipment under the airway bill or bill of lading, in circumstances where more than one shipments is imported under one air way bill or bill of lading.

#### Excess goods to exports from Maldives

**535** The goods exported from the Maldives is considered to be excess goods when the unit of quantity of the shipments exceeds the unit of quantity declared in the Customs declaration furnished for the goods export from the Maldives.

#### Exceptions due to the availability of information in the

**536** Goods shall not be considered as excess goods, if the information about the excess goods is available in any document submitted to the Customs with the declaration related to the imports and exports to and from the Maldives. And those goods whose details are available in those documents shall be exempted

<b>documents</b>	from the fines for the excess goods.
<b>Goods shortfall</b>	<b>537</b> Goods shall be considered as shortfall when the goods in shipment are less than the goods declared in the declaration.
<b>Refunding for goods shortfall</b>	<b>538</b> Refund shall be given as stipulated in schedule 7 of this regulation in circumstance where the goods shortfall and refund for the money paid for the duty is required.
<b>Exceptions for goods where duty need not be paid</b>	<b>539</b> The fines stipulated in this regulation is excepted in cases which involve President's duty exempted goods, duty not required goods under Export and Import Act of the Maldives, and the ship's stores imported to the Maldives.
<b>Fine for excess goods to declaration</b>	<p><b>540</b> (a) Fine shall be imposed on excess goods whose Customs approved value of F.O.B is equal to or more than 10 (ten) percent of the total value declared for the goods involving excess goods, if the goods imported to Maldives is an excess good as stipulated in the article 534 of this regulation.</p> <p>(b) The following principles shall be used when imposing fine as stipulated in subsection (a).</p> <ol style="list-style-type: none"> <li>1. Goods exceeding for the first time, shall be liable on conviction for a fine that is 25% (twenty five percent) of the Customs approved total value of F.O.B of the excess goods.</li> <li>2. Goods exceeding for the second time, shall be liable on conviction for a fine that is 35% (thirty five percent) of the Customs approved total value of F.O.B of the excess goods.</li> <li>3. Goods exceeding for the third time and every additional time, shall be liable on conviction for a fine that is 50% (fifty percent) of the Customs approved total value of F.O.B of the excess goods.</li> </ol> <p>(c) For the purpose of this section, repetition of the offence shall be deemed to have taken place if the importer or exporter repeats the same offence with a timeframe of two years as per the Gregorian calendar beginning from the time the first offence was committed.</p>
<b>Determining the price of excess goods</b>	<b>541</b> The price of the excess goods shall be determined as stipulated in the part 5 (five) of this regulation.
<b>Notification of fine</b>	<b>542</b> Fine imposed on excess goods shall be notified from the form stipulated in schedule 33 of this regulation
<b>Completing</b>	<b>543</b> (a) The examination Officer and the owner of the goods or their

**examination report or sheet specified for that purpose**

representative must sign in the examination report or sheet specified for that purpose after writing information about the Customs declared goods, excess goods and shortfalls identified.

- (b) If the owner of the goods or their representative refuses to sign as stipulated in subsection (a), the examination officer and the officer in-charge of the section or a similar senior officer shall sign after stating that in the examination report or sheet specified for that purpose.

**Releasing the goods**

**544** If any goods imported and exported to and from the Maldives is found to be in excess of Customs Declaration, those goods shall be released after the payment of duty and the fine to the Customs for the goods.

**Responsibility of the Owner**

- 545** (a) Submitting true and correct information about the goods and declaring completely the goods to be declared to Customs is a responsibility of the parties importing and exporting goods or passengers and crews embarking and disembarking to and from Maldives.
- (b) After reviewing the case, in circumstances where there is a reasonable ground for the Customs to believe, Customs may not impose fine to the parties if the owner of the goods submit the details of the excess goods arrived, upon noticing the excess goods before the Customs examination.

## **Chapter 2**

### **Furnishing false information to Customs**

**Principles to fine for furnishing false information to Customs**

- 546** (a) The following circumstances shall be considered as furnishing false information to the Customs related to imports and exports to and from Maldives.
1. Increase in the price of the goods due to the changes in the information about of the type, brand, model or serial number or specific information alike of the goods declared in the declaration furnished for import and export to and from the Maldives, mismatches with the goods in the shipment.
  2. Increase in the price of the goods due to the mismatch between the information about the goods in the shipment and the goods declared in the declaration furnished for re-export goods.

3. Increase in the price of the goods due to the mismatch between the details of the goods in the shipment and the details of goods declared in the declarations when examining the goods where details of the set or other similar details is included separately.
  4. Increase in the price of the goods due to the mismatch between the information given by the owner of the goods and the information of the goods in the shipment when examining goods based on the information given by the owner before a sample is taken in circumstances where the sample is required.
- (b) Fine shall be imposed, in circumstance stipulated in subsection (a), in the following ways on goods arrived with the shipment related to false information, if their value of F.O.B is equal to or more than 10 (ten) percent of the Customs approved total value of F.O.B of the goods involving false information.
1. Furnishing false information for the first time, shall be liable on conviction for a fine that is 15% (fifteen per cent) of the price of F.O.B of the goods involving false information.
  2. Furnishing false information for the second time, on conviction the person shall be fined with 25% (twenty five per cent) of the price of the F.O.B of the goods involving false information.
  3. Furnishing false information for the third time and each additional time if such an act is repeated a fine of 50% (fifty per cent) of the price of the F.O.B of the goods involving false information.

**Misclassification and completely mismatched goods**

- 547 (a) Action shall be taken against the parties as stipulated in article 548 of this regulation when the duty payment of the goods is increased due to changes in classification or tariff rate of the goods in the shipment and the goods declared in the declaration furnished to Customs for the import and export to and from the Maldives. However, in the following circumstances exceptions shall be given to the goods when taking actions.
1. Goods whose material is impossible to be identified by looking.
  2. Goods that may be normally classified in two ways. Hence, the following guidelines must be followed for classifying those goods.
  3. Goods whose essential character is difficult to determine.
  4. Goods that may be classified in two ways due to the unavailability of

the sufficient technical information needed for the classification.

- (b) Action shall be taken, as stipulated in article 548, against the parties who falsify or attempt to falsify the material of the goods by including false information in the documents furnished for the identification of the material of the goods.
- (c) The parties shall be penalized as stipulated in the article 548 of this regulation if there is complete mismatch between the goods in the shipment and goods declared in the declaration related to imports or exports to and from the Maldives or undeclared goods are included in any amount in the shipment with the declaration related to import and export to and from Maldives.

**Principles to fine in case of misclassification and complete mismatch of the goods**

**548** After reviewing the case, depending on the severity, Customs may take actions according to the following ways against the parties who commit an offence stipulated in article 547 of this regulation.

- (a) Advice in writing.
- (b) Impose a fine on the party who committed that offence between 15 (fifteen) percent and 50 (fifty) percent of the total Customs approved value of F.O.B of the goods related to that case.

**Filing lawsuits**

**549** Any importer or exporter who is dissatisfied about any fine imposed by the Customs, after paying the fine, has a right to file a lawsuit within a period of 6 (six) months from the date of the fine.

## **Chapter 3**

### **Other Offences and penalties thereof**

**Details of the principles followed to fine other offences**

- 550** (a) Fine imposed for infringing Customs law and regulations, shall be increased by 50 (fifty) percent to the amounts stipulated in the subsection (d) for every repeated offence.
- (b) For the purpose of this section, the repetition of the offence shall be deemed to have taken place if the same offence is committed within a timeframe of 1 (one) year as per the Gregorian calendar beginning from

the day of fine.

- (c) The services to the parties shall be discontinued for 6 (six) months if an offence is repeated 3 times within one year as per Gregorian calendar.
- (d) The following amounts of fines are liable on conviction as penalties for the offences committed contravening Customs law and regulations.
  - 1. Rufiyya 50,000 (fifty thousand) if the seal affixed by the Customs to goods in transit is broken or opening the seal before Customs opens it or tampering the packaging of those goods in any manner.
  - 2. Rufiyya 10,000 (ten thousand) if items not declared in the manifest submitted for courier or postal cargo is found in that courier or postal shipment.
  - 3. Rufiyya 5,000 (five thousand) for the persons, crafts and the vehicles alike entering unauthorized to the Customs territories.
  - 4. Rufiyya 25,000 (twenty five thousand) for unauthorized embarking and disembarking to and from crafts under Customs control.
  - 5. Rufiyya 35,000 (thirty five thousand) for loading and unloading and embarking and disembarking to and from crafts arriving Maldives before the Customs officers has boarded or inward clearance is issued.
  - 6. Rufiyya 10,000 (ten thousand) for crafts arriving overseas to a port in the Maldives that do not get inward clearance from Customs within a maximum of 12 (twelve) hours after their arrival to the port.
  - 7. Rufiyya 25,000 (twenty five thousand) for crafts arriving abroad to a port in the Maldives and not informing the Customs.
  - (8) Rufiyya 5,000 (five thousand) for not appointing an agent within 48 (forty eight) hours of the issuance of inward clearance for crafts arriving Maldives without an agent.
  - 9. Rufiyya 5,000 (five thousand) for not appointing an agent within a maximum of 48 (forty eight) hours after the termination of the agency.
  - 10. Rufiyya 25,000 (twenty five thousand) for unauthorized alongside of crafts to main jetty, wharves, boats and barges and places alike before the issuance of Customs inward clearance.

11. Rufiyaa 50,000 (fifty thousand) for exiting Maldivian territory or disembarking from the Maldives without outward clearance from Customs.
12. Rufiyaa 30,000 (thirty thousand) for crafts arriving overseas that go unauthorized to places except Official Ports.
13. Rufiyaa 30,000 (thirty thousand) for crafts authorized to go to places other than Official Ports that go to places other than the authorized, load and unload and embark and disembark to and from the crafts unauthorized.
14. Rufiyaa 25,000 (twenty five thousand) for crafts approaching to a craft authorized to go to places other than Official Ports and loading and unloading of anything or embarking and disembarking to and from such craft.
15. Rufiyaa 35,000 (thirty five thousand) for refilling oil released for the crafts departing from Maldives, to crafts except the crafts travelling overseas, or releasing it to be used within Maldives.
16. Rufiyaa 35,000 (thirty five thousand) for crafts refilled with bunker oil, refilling any other crafts with that oil or releasing it to be used in Maldives.
17. Rufiyaa 35,000 (thirty five thousand) for crafts carrying tourist that are permitted to leave for repair and maintenance.
18. Rufiyaa 15,000 (fifteen thousand) for unloading the items in the Crew Declarations of the ships arriving Maldives by sea to a places other than Official Ports.
19. Rufiyaa 20,000 (twenty thousand) for improper and insufficient maintenance of the information and documents of the parties served by the Customs mediators or sharing similar information and documents with other party without the permission of the owners of the goods.
20. Rufiyaa 20,000 (twenty thousand) for revealing a confidential document or information determined by the Customs or abetting similar act.
21. Rufiyaa 30,000 (thirty thousand) for agents attempting to falsify, on purpose, in transactions with the Customs.

22. Rufiyaa 30,000 (thirty thousand) for agents advising parties served by Customs to falsify, on purpose, in transactions with the Customs
  23. Rufiyaa 10,000 (ten thousand) for agents doing anything that interfere the relationship between the Customs and the parties served by the Customs.
  24. Rufiyaa 500 (five hundred) for embarking and disembarking to and from crafts without the Pass issued by the Customs.
  25. Rufiyaa 10,000 (ten thousand) for embarking a craft by using a Pass issued to someone else.
  26. Rufiyaa 10,000 (ten thousand) for agents embarking and disembarking to and from crafts by using the Pass, except those crafts under the person's responsibility.
  27. Rufiyaa 5,000 (five thousand) for an employee of duty free shop who buy or smuggle in or attempting to smuggle in goods from duty free shop.
  28. Rufiyaa 5,000 (five thousand) for selling items from duty free shop to any person other than passengers and crews embarking and disembarking to and from Maldives.
- (e) Upon completion of the investigation, the following unlawful acts may be sent to the Prosecutor General's Office to file a lawsuit in court.
1. Selling or giving goods released for ship's store to another craft or person other than the destined craft or crew of destined craft.
  2. Port Operator permitting to take the import or export goods out of the Customs territory before releasing the goods from Customs control or without Customs approval.
  3. Port Operator damaging import and export goods to and from Maldives.
  4. Falsifying the documents related to goods brought to Maldives as transshipment when exporting the goods to other countries by labeling Maldives as the country of origin in goods made in countries other than Maldives or falsifying the information of the sender and recipient of the goods.
  5. The Port Operator permitting a person, craft and vehicles to enter and exit the Customs territory and the Customs territories in Official



Ports, without the approval of Customs.

6. Loading and unloading goods on crafts under Customs control without Customs approval.
7. Loading and unloading goods on crafts arriving to Maldives before Customs officer has boarded the craft.
8. Bouncing a cheque for any reason that has been issued to Customs.
9. Not showing or disposing or damaging any document related to transactions with Customs that must be kept and maintained.
10. Taking liquor, pork and pork products released from the Bonded Warehouse to places other than the destined resorts or to permit holders.
11. Illegally giving or selling liquor, pork and pork products released from the Bonded Warehouse to parties other than the destined resorts and permit holders
12. Illegally giving or selling liquor, pork and pork products by the Bonded Warehouse operator or by their designated staff who is authorized to enter and exit that area.
13. Refuse to show any crafts, or part of the craft or an item or a person or a document in the craft, upon request of the Customs for Customs purpose during examination of the crafts;
14. Refuse to show a good or documents requested by the Customs for Customs purpose during examination of persons and goods;
15. Smuggling goods to and from Maldives;
16. Importing and exporting goods to and from Maldives in contrary to the Laws and regulation;
17. Falsifying and fabricating documents submit to Customs;
18. Refusing to share information with the Customs that is available to a third party upon request of Customs by writing ;

19. Seeking reward money unlawfully or by providing false or incorrect information, and giving and attempting to give reward money to employees who did not participate or involve in the cases.

- (f) This section does not limit the authority of Customs to take action pursuant to Customs Act of the Maldives in cases contrary to Customs law and regulations but not stated in this section.

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## **Part 20**

### **Schedules**

#### **Schedule-1**

(a) The following are the designated Customs territories at the time of implementation of this regulation.

1. Male` Commercial harbour and its Anchorage.
2. Commercial Harbour of Addu Atoll Hithadhoo and its Anchorage.
3. Commercial Harbour of Hdh.Kulhudhuffushi and its Anchorage.
4. Areas in the Ibrahim Nasir International Airport located in the island of Hulhule` as stipulated in the subsection (a) of the section 6 (six) of this regulation.
5. Areas in the Gan International Airport located in the Addu Atoll as stipulated in the subsection (a) of the section 6 (six) of this regulation
6. Ports and their Anchorage in Thilafushi of Kaafu Atoll, constructed for the purpose of anchoring the crafts embarking overseas.
7. Customs Warehouses and Bonded Warehouses.

(b) In addition, the areas designated as official ports in various days, shall be published in Gazette of the Government of Maldives.

#### **Schedule 2**

(a) Ports from which inward and outward clearance for the crafts arriving Maldives by sea is issued.

1. Male` Commercial harbour and its Anchorage.
2. Commercial Harbour of Addu Atoll Hithadhoo and its Anchorage.
3. Commercial Harbour of Hdh.Kulhudhuffushi and its Anchorage.
4. Yacht Yard of Ha. Uligan (for tourist's crafts only).

(b) Ports from which inward and outward clearance for the crafts arriving Maldives by air is issued.

1. Ibrahim Nasir International Airport in Hulhule`
2. Gan International Airport in Addu Atoll.

### **Schedule 3**

#### **(a) Official Sea Ports**

1. Male` Commercial harbour and its Anchorage.
2. Commercial Harbour of Addu Atoll Hithadhoo and its Anchorage.
3. Commercial Harbour of Hdh.Kulhudhuffushi and its Anchorage.

#### **(b) Official Air Ports**

1. Ibrahim Nasir International Airport in Hulhule`
2. Gan International Airport of Addu Atoll.

### **Schedule 4**

The following information shall be included in the passengers and crew list of the crafts arriving to the Maldives by sea.

#### **(a) Information of the craft**

1. Name of the craft
2. Registration number of the craft
3. Country of the craft's registration
4. Last port of departure.
5. Port of arrival
6. Port of departure
7. Time of anchorage
8. Name of the agent or the owner of the craft
9. Number of people who signed on and signed off
10. Date of arrival
11. Date of departure

#### **(b) Information of the passengers and crews**

1. Full Name
2. Designation
3. Nationality

4. Passport Number
5. Issued date of Passport
6. Expiry date of Passport
7. Date of Birth
8. Number of Maldivian crews and passengers.
9. Number of foreign crews and passengers
10. Seal and signature of the Master of the craft shall be present in the list of crew and passengers of the crafts arriving Maldives by sea.

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## Schedule 5 –Transit and Transshipment

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**

Ref. Number:

### Transit / Transshipment Declarations

Type	
Name of the Craft: ..... Date of Arrival: ..... Voyage Number: ..... Port of Loading: ..... Port of Unloading: .....	Agent: ..... ..... Expected date of departure: ..... Port of departure: ..... Shipper: .....

#	Container number/ Packages	B.L / Airway Bill Number	Consignee	Seal number of Customs (For Customs purpose)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				

17				
18				
19				

The information stated in this form is true and correct.

Parties requesting to transit / transhipment

Sign: ..... Date: .....

Name: ..... Time: .....

Designation: .....

Stamp of the Company

### For Customs Purpose

#### Form Accepted by:

Sign: .....

Name: .....

Date: .....

Time: .....

#### Approved by:

Sign: .....

Name: .....

Date: .....

Time: .....

#### Form Checked by:

Sign: .....

Name: .....

Date: .....

Time: .....

#### Note:

Please submit Delivery Order, Bill of lading or Airway bill along with this declaration form

Schedule 6 - Goods Declaration

Exporter			Number		Declaration		Office Code		Manifest No.		
					No. of Forms		Customs Ref. No.		Date		
Consignee			Number		Items		Pkg & type		Declaration Ref. No.		
					<div>GOODS DECLARATION</div> <div>MALDIVES CUSTOMS SERVICE</div>						
Declarant Representative			Number								
Vessel / Aircraft			Nation	Mode of Transport	Country of Consig		Country of Trade		Country of Export		
B/L or AWB No.			Currency		FOB / CIF (fcy)		Total CIF (Rf)		Exchange Rate		
Trade Mark			Discount		Freight		Insurance		Other Costs		
No. of Packages				Item No.	Commodity Code		Country of		Preference		
Type of Packages											
Unit Price Calculation				CPC		Quota					
Brand											
Model				Previous Declaration number		Quantity		Tariff Unit			
Size											
Description				Item Price (Foreign)		CIF Value (Rf)					
Type	Duty Base	Rate	Amount (Rf)	Pre-payment Account Number				Warehouse Number			
				Assessment Number				Date			
				Processing Charge							
				Total Duty							
				Grand Total							
I / we hereby declare that all the information & particulars given herein are correct and true. Further I / we undertake full responsibility to pay the import duty due on this consignment, inclusive of subsequent duty adjustments.			Assessing Officer								
Name			Name								
Sign			Sign								
Date			Date								
Name											
Sign /Date											
Goods may be released			Remarks								
Name											
Sign /Date			Invoice No.								



Importer / Exporter				No.		Modal Declaration		Office		Customs Ref.	
Item No.	HS Code	Quantity	Unit	Origin	CPC	Model	Brand		Size		
Description & Packing Unit Price Calculation				Item Price (fcy)		CIF (fcy)		Rate	Disc %	Duty	
HS Description											
Item No.	HS Code	Quantity	Unit	Origin	CPC	Model	Brand		Size		
Description & Packing Unit Price Calculation				Item Price (fcy)		CIF (fcy)		Rate	Disc %	Duty	
HS Description											
Item No.	HS Code	Quantity	Unit	Origin	CPC	Model	Brand		Size		
Description & Packing Unit Price Calculation				Item Price (fcy)		CIF (fcy)		Rate	Disc %	Duty	
HS Description											
Item No.	HS Code	Quantity	Unit	Origin	CPC	Model	Brand		Size		
Description & Packing Unit Price Calculation				Item Price (fcy)		CIF (fcy)		Rate	Disc %	Duty	
HS Description											
Item No.	HS Code	Quantity	Unit	Origin	CPC	Model	Brand		Size		
Description & Packing Unit Price Calculation				Item Price (fcy)		CIF (fcy)		Rate	Disc %	Duty	
HS Description											
Item No.	HS Code	Quantity	Unit	Origin	CPC	Model	Brand		Size		
Description & Packing Unit Price Calculation				Item Price (fcy)		CIF (fcy)		Rate	Disc %	Duty	
HS Description											
Item No.	HS Code	Quantity	Unit	Origin	CPC	Model	Brand		Size		
Description & Packing Unit Price Calculation				Item Price (fcy)		CIF (fcy)		Rate	Disc %	Duty	
HS Description											
Item No.	HS Code	Quantity	Unit	Origin	CPC	Model	Brand		Size		
Description & Packing Unit Price Calculation				Item Price (fcy)		CIF (fcy)		Rate	Disc %	Duty	
HS Description											
Assessing Officer				Remarks							
Sign: _____											
Name: _____											
Date: _____											

## Schedule 7 – Application for vessel check



**Maldives Customs Service**  
Republic of Maldives

Ref: .....

### APPLICATION FOR VESSEL CHECK

*This form must be filled in **BLOCK LETTERS***

Name & Description of the vessel:	
Nationality of the vessel:	
Certificate of Registry (port, date, number):	
Port of arrival:	Name of Master:
Date & time of arrival:	Arrived from:
Net tonnage:	Gross tonnage:
Ship agent's name & License number:	
Purpose of vessel check:	
Brief particulars of voyage:	
Brief particulars of cargo:	
Number of crews (including master):	Number of passengers:
Remarks:	
Above information are true and correct  Signature: Name: Designation: Date: Time:	
<b>For Customs use only</b>	
<b>Checked by:</b>	
Name:	Name:
Designation	Designation

Signature:	Signature:
Date & Time:	Date & Time:

**Examination Report:**

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<b>Checking approved by:</b>			
..... <b>Name</b>	..... <b>Designation</b>	..... <b>Date:</b>	..... <b>Signature and stamp</b>

**Note:**

Please attach the following documents with this form:

1. Crew and passengers list
2. Ship stores list
3. Ship's particulars
4. Crew's effect list
5. Certificate of registration (original)
6. Goods declaration (if applicable)

## Schedule 8 – Vessel Arrival Information form

[COMPANY LETTERHEAD]

### VESSEL ARRIVAL INFORMATION FORM

#### ARRIVAL NOTICE

##### Vessel Details

Vessel Name*		Call Sign*		IMO No.*	
Registration No.*		Port of Registry*		Keel Laid (build year)*	
Name of the Master		Vessel Flag*		Max. Draft (Meters)	
GT*		NT*		LOA (Meters)*	
Agent Name*		Owner of the Vessel*		Arrival Draft (Meters)	
Purpose of Visit*		Preferred Berth		Total Passengers	
Voyage No.*		Total Crew		Bow Thruster	
Vessel Type*		Agent Contact No. Mobile*		Agent Contact No. Tele/Fax*	

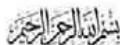
##### Date / Time

Expected Arrival Date*		Time*		Last Port Port		Next Port	
Expected Departure Date		Time		Port of Arrival		Port of Departure	

##### Cargo Details

Total Cargo Tonnage		Dangerous Cargo			Dangerous Cargo		
		Description		Tonnage		Tonnage	
<u>Discharge Details</u>							
Port of Discharge		Cargo Weight Ton		Cargo to be loaded		Cargo Weight Tonnage	
No. of Containers		TEU		No. of Containers		TEU	

## Schedule 9 – Crew Declaration



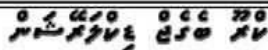
(Company Name & Address)

Phone / فون:

Fax / فاكس:

Email / بريد إلكتروني:

P.O-BOX / صندوق بريد:



### CREW BAGGAGE DECLARATION

Full Name / اسم		Name of Vessel / اسم السفينة	
Designation / تسمية		Last Port / آخر ميناء	
Address / عنوان		Date of Departure / تاريخ المغادرة	
PP-No / رقم البطاقة الشخصية		Port of Arrival / ميناء الوصول	
Phone No / رقم الهاتف		Date of Arrival / تاريخ الوصول	

#	QTY	Description (Model/Brand/Size/Weight Etc.)	Port of Loading	Port of Discharging	Declared value	For Customs use			For M.P.A use	
						Accepted Value	Gate P.No	Released Date	Weight (Kg)	CBM
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										

Total Pkgs / إجمالي الحزم:		Total Value: / إجمالي القيمة:		Total CBM,KG/ إجمالي الحجم والوزن:	
----------------------------	--	-------------------------------	--	------------------------------------	--

أنا hereby declare that all information and particulars stated above are correct and true.

Ships Master/ Agents approval for the Release.

Crew's / طاقم السفينة:

Sign / توقيع:

Name / اسم:

Date / تاريخ:

Sign / توقيع:

Name / اسم:

Date / تاريخ:

Stamp / ختم:

Crew list No.:

رقم قائمة الطاقم

## Schedule 10 – Specimen of the drawings and specifications of the vessels

### General Specifications

#### Design

- Designer:
  - Builder:
  - Launched:
  - Delivered:
  - Commissioned:
  - Hull Number:
  - Call Letters:
  - Home Port:
  - Length (LOA):
  - Breadth (moulded):
  - Draft, Maximum:
  - Hull:
  - Displacement:
  - Gross Tonnage:
  - Net Tonnage:
- 

#### Speed & Endurance

- Cruising Speed:
  - Range:
  - Endurance:
  - Endurance Constraint:
- 

#### Scientific Laboratory Facilities

- Photographic/Oceanographic/Chemistry Lab:
  - Scientific Study Lab:
  - Plankton Lab:
  - Biological Lab:
  - Electronics Lab:
  - Stern:
- 

#### Food Service Seating

- Officer's Mess:
- Crew's Mess:

#### Berthing

- Single staterooms:
- Double staterooms:
- Three bunk rooms:
- Total bunks:

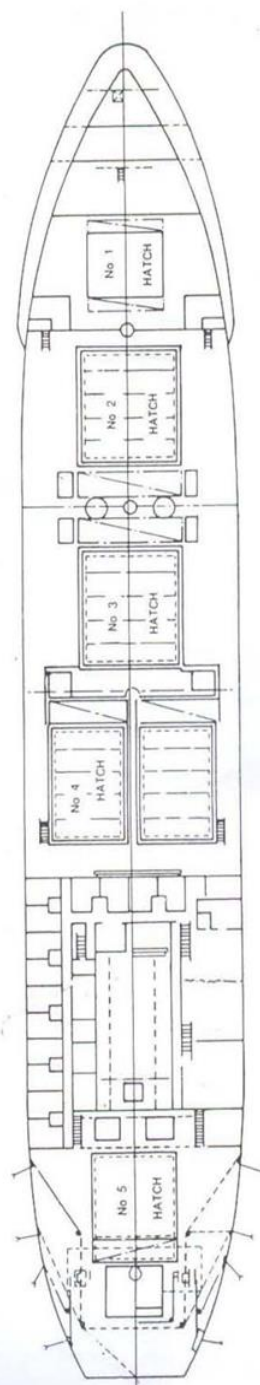
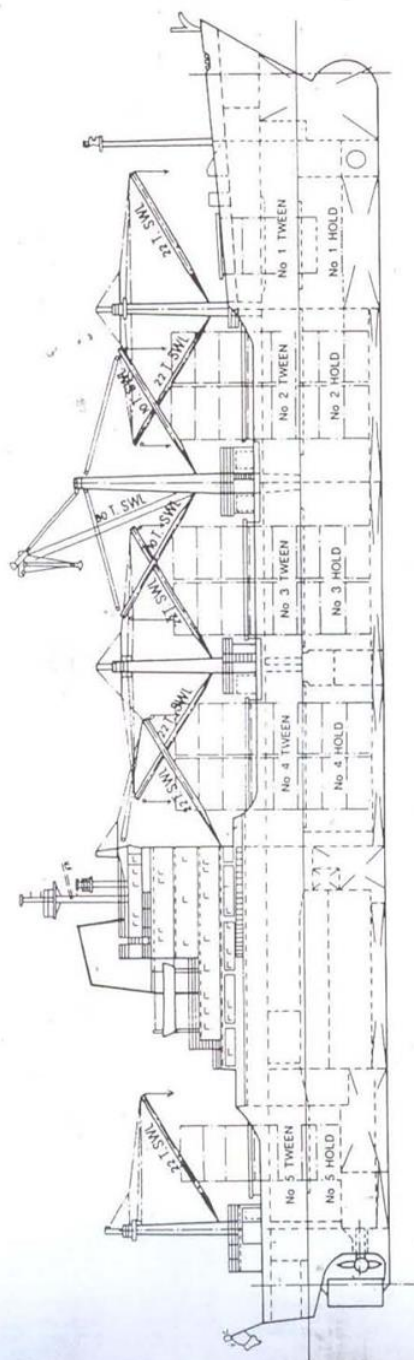
#### Medical Facilities

- Emergency and first-aid equipment aboard, administered by designated vessel personnel.
-

**Complement**

- Civilian Officers:
  - Commissioned Officers:
  - Licensed Engineers:
  - Crew: 1
  - Scientists:
- 

UNOFFICIAL

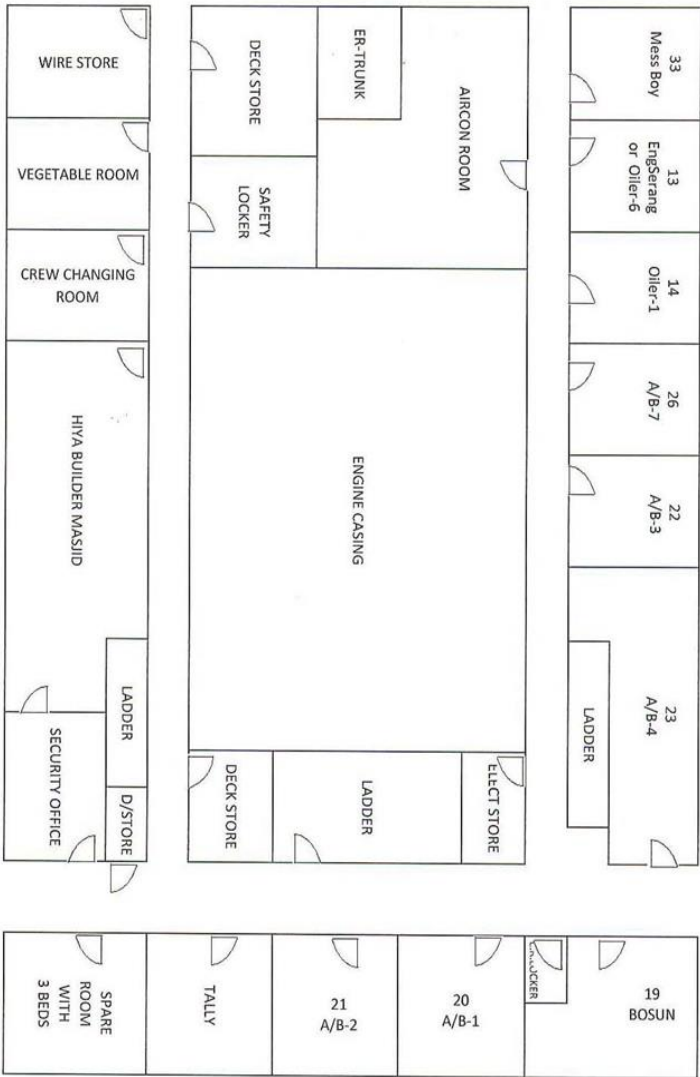


UPPER DECK



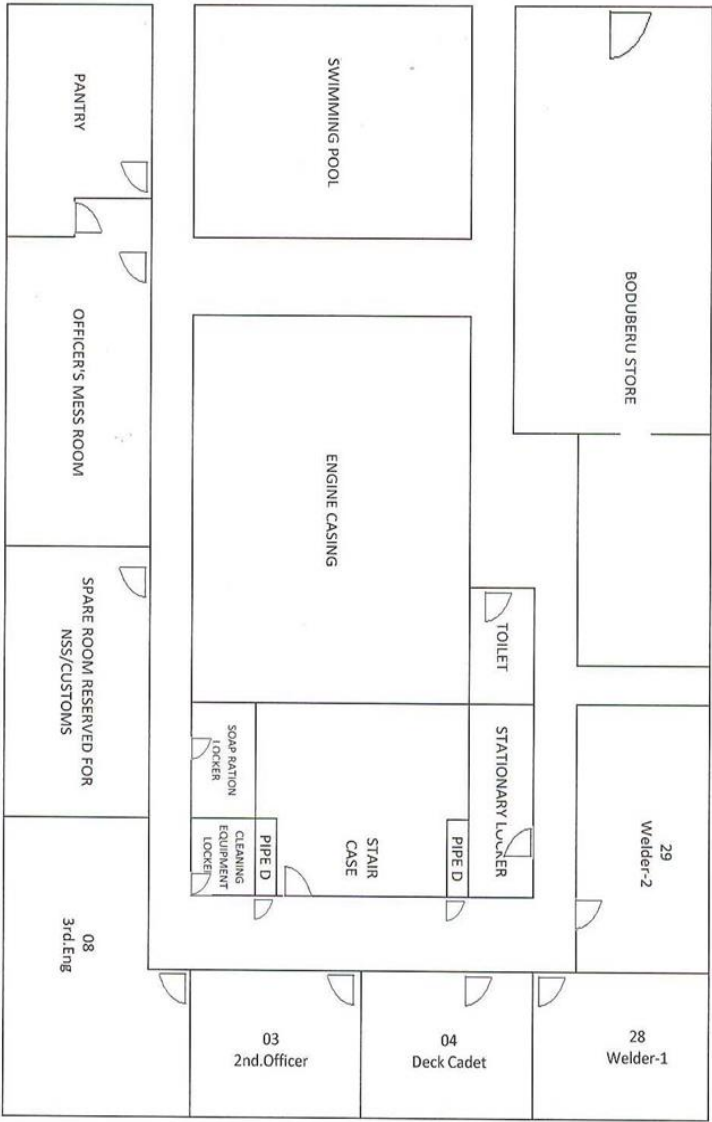
ACCOMODATION- "BRIDGE" DECK

ACCOMODATION- "A" DECK



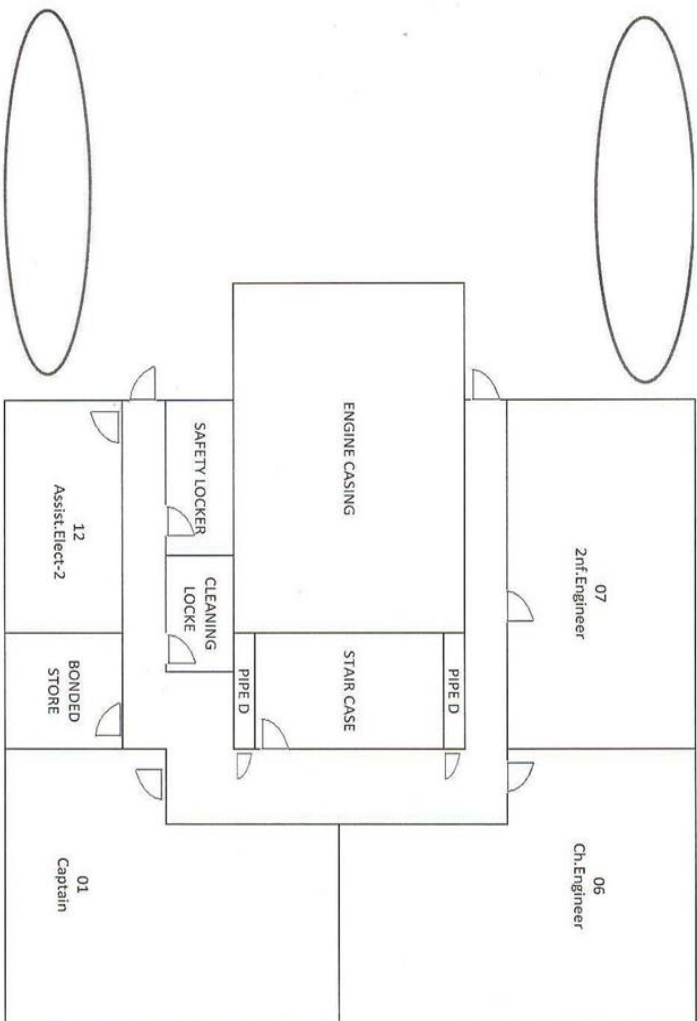
Total 09 crew at "A" Deck level

ACCOMODATION- "B" DECK



Total 5 crew at "B" Deck Level

# ACCOMODATION- "D" DECK



Total 4 crew at "D" Deck Level

# Schedule 11 – General Declaration



**MALDIVES CUSTOMS SERVICE**  
REPUBLIC OF MALDIVES

## GENERAL DECLARATION

This form must be filled in **BLOCK LETTERS**

☐ Arrival ☐ Departure *Ref:* .....

1. Name and description of ship		2. Port of Arrival/Departure	3. Date - time of Arrival/Departure	
4. Nationality of ship	5. Name of master		6. Port of arrival from/port of destination	
7. Certificate of registry (port; date; number)		8. Name and address of ship's agent		
9. Gross tonnage	10. Net tonnage			
11. Position of the ship in the port (berth or station)				
12. Brief particulars of voyage (previous and subsequent ports of call; underline where remaining cargo will be discharged)				
13. Brief particulars of the cargo				
14. Number of crew (incl. master)	15. Number of passengers	16. Remarks		
Attached documents (indicate number of copies)				
17. Cargo declaration	18. Ship's stores declaration			
19. Crew & Passenger list	20. Crew's effects declaration			
22. Ship's particulars	23. Security clearance form	21. Date and signature by master, authorised agent or officer		
<b>FOR OFFICIAL USE ONLY</b>				
Maldives Ports Authority	Immigration & Emigration	Port Health	Maldives Customs Service	

## Schedule 12 – Application form to load and unload places other than the Official Ports

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**

Ref. Number:

### Application form to load and unload places other than the Official Ports

Information of the Applicant	
Name of the Agent	Customs registration number:
Address:	Mobile:
Designation:	Fax:
Information of the craft	
Name:	Port of Arrival:
Agent of the Craft:	Date of arrival:
Customs registration number:	Tonnage
Details	
Name of the Place of loading and unloading:	
Anchored Port of the craft:	
Type of the goods:	
Owner of the goods:	Expected duration:
Ref. number of the goods declaration:	
Date of departure:	Time:                      Changed date:                      Time

### For Customs purpose

I authorize to do the Customs required examinations according to the regulations from the beginning of the trip to the end of the trip.

**Authorized by:**

Sign: .....

Name                      Designation.....                      Date.....

**Information of the Officer:**

Name	Sign	Card #	Mobile #	Trip starting date and time	Trip finished date and time	Signature of the O.I.C

I accept that the starting/ finished time of the above mentioned trip is correct.

On behalf of the                      Signature: .....

Consignee/ Agent :                      Name/Designation: .....

Date: .....

Stamp of the  
Company

**Some important instructions for the party requesting for the trip**

1. After the craft is departed from Male' until the craft is returned or disembarked from Maldives, loading and unloading and embarking and disembarking of persons to the crafts is allowed only with the approval of the Customs officer.
2. This form shall be furnished 24 (twenty four) hours prior to the departure of such crafts.
3. Customs shall be informed 8 (eight) hours in advance if the time and date extends or shorten than the time and date stated in the Application form to load and unload places other than Official Ports. And the form shall be invalid if 72 (seventy two) hours passed without the service. If the form becomes invalid, the service shall be delivered after a new form is furnished.

.....  
.....  
.....

**The Applicant's:**

Signature: .....

Name: .....

Designation: .....

Date: .....

Stamp

**Details of the trip:**

.....  
.....  
.....  
.....  
.....

Form accepted by:

Name: .....

Signature: .....

Date: .....

Time: .....

## Schedule 13 – Application for Inter-Atoll Travelling Permit



**Maldives Customs Service**  
Republic of Maldives

Ref: \_\_\_\_\_

### APPLICATION FOR INTER-ATOLL TRAVELLING PERMIT

*This form must be filled in **BLOCK LETTERS***

Name & Description of the vessel:			
Nationality of the vessel:			
Certificate of Registry (port, date, number):			
Port of arrival:	Name of Master:		
Date & time of arrival:	Arrived from:		
Net tonnage:	Gross tonnage:		
Number of crews (including master):	Number of passengers:		
Ship agent's name & License number:			
Purpose of travel / visit:			
Number of days requested:			
Total cargo on board (mt/cbm):			
Cargo to be discharged (mt/cbm):			
Brief particulars of voyage (islands of call)			
Above information are true and correct			
Signature:			
Designation:			
Date:			
Time:			
<b>FOR OFFICIAL USE ONLY</b>			
<b>Received by:</b>			
Name	Designation	Date:	Signature
Permit issued date:		Permit expiry date:	
<b>Note:</b>			
Please attach crew, supernumerary and passengers list with this form			





Schedule 15 – Application form to amend inward and outward air cargo Manifest

AIRCARGO MANIFEST									
GENERAL INFORMATION									
1 FLIGHT NUMBER		5 NET TONNAGE		9 CARRIER NAME		PAGE:		DATE:	
2 DATE OF DEPARTURE		6 GROSS TONNAGE		10 NATIONALITY					
3 TIME OF ARRIVAL		7 PORT OF DEPARTURE		11 DATE OF ARRIVAL					
4 NUMBER OF AIRWAYBILL		8 NUMBER OF PACKAGES		12 PORT OF DESTINATION					

AIRWAYBILL NO		FIRST PORT OF LOADING: DUBAI		SHIPPING MARK	TOTAL NO OF PACKAGES	DESCRIPTION OF THE GOODS	WEIGHT ( KGS )
MBL	HBL	EXPORTER-CONSIGNEE					
098 1155 1492	12541657	ABC EXPORTS		XYZ	25	FOODSTUFFS - PERISHABLES	402
13	14	15		17	18	19	20
		XYZ				FRIGHT COLLECT	21
		MAL'E, MALDIVES					
22 AIR WAYBILL NATURE							
EXPORT :		<input type="checkbox"/>					
IMPORT :		<input checked="" type="checkbox"/>					
IN-TRANSIT :		<input type="checkbox"/>					
TRANSHIPMENT :		<input type="checkbox"/>					

## Schedule 16 – Application Form for Manifest Amendment

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Maldives Customs Service  
Republic of Maldives



### Application Form for Manifest Amendment

*This form must be filled in BLOCK LETTERS*

*Serial no: .....*

Type of Data Amendment	<input type="checkbox"/> Master Bill of Lading / Way Bill	<input type="checkbox"/> House Bill of Lading / Way Bill		
Transportation Vehicle / Aircraft	Name of Vessel / Aircraft	Voyage Number	Date of Arrival	
Required Amendment	Content Before Change	Content After Change		
Reason for Amendment	<div style="display: flex; flex-direction: column;"> <div> <input type="checkbox"/> The manifest data is incorrect due to loss or damage caused by force majeure.                             </div> <div> <input type="checkbox"/> Part of or all of the export goods in the load manifest are withdrawn or shipped on a different transportation vehicle due to loading, stowage or other reasons.                             </div> <div> <input type="checkbox"/> The quantity of over-loading or short-loading of bulk cargo is within the prescribed limits.                             </div> <div> <input type="checkbox"/> The quantity of over-loading or short-loading of bulk cargo is within a container is within the prescribed limits.                             </div> <div> <input type="checkbox"/> The data errors are caused by computers or network system.                             </div> <div> <input type="checkbox"/> Other (please explain briefly) :                             </div> <div style="border-bottom: 1px solid black; height: 20px; margin-top: 5px;"></div> </div>			
Attached Documents	<div style="display: flex; flex-direction: column;"> <div> <input type="checkbox"/> Paper- form manifest that is correct and affixed with the company stamp of the manifest transmission party                             </div> <div> <input type="checkbox"/> Consignee amendments must be submitted along with the permit from the Ministry of Economic Development                             </div> </div>			
Remarks	<div style="display: flex;"> <div style="flex: 1;"> <p>Company Stamp :</p> <p>Our company guarantees that the above amendments are true, correct and valid otherwise our company shall be responsible for all the consequences, arising from the amendments</p> </div> <div style="flex: 1; border: 1px solid black; width: 80px; height: 60px; margin-left: 10px;"></div> </div>		<p>Customs Remarks :</p> <p>Submitted Time: .....</p> <p>Submitted Date: .....</p>	
			<p>Custom's Officers :</p> <p>Name: .....</p> <p>Signature: .....</p>	

## Schedule 17 – Pre-valuation form



MALDIVES CUSTOMS SERVICE

### Pre-valuation Form

Consignee No.: ..... Invoice Currency: .....

Consignee Name / Contact No.: ..... Incoterm: .....

<b>1. Transaction type as per Customs Regulation...</b> <input type="checkbox"/> General Sale <input type="checkbox"/> Auction <input type="checkbox"/> Free Consignment <i>(gifts, samples, promotional items etc)</i> <input type="checkbox"/> On Loan, Leased or Hire Purchase	<b>2. Documents submitted</b> <input type="checkbox"/> Invoice <input type="checkbox"/> Proforma Invoice <input type="checkbox"/> Bill of Lading/Airway Bill <input type="checkbox"/> Purchase Order <input type="checkbox"/> Quotations <input type="checkbox"/> Agreements <input type="checkbox"/> LC/TT	<b>3. Exporter type</b> <input type="checkbox"/> Seller <input type="checkbox"/> Buyer's Agent <input type="checkbox"/> Seller's Agent	<b>4. Importer &amp; exporter's relationship as per Customs Regulation no...</b> <input type="checkbox"/> Related <input type="checkbox"/> Not related
<b>5. Restrictions, special condition or considerations on use of the goods as per Customs Regulation no....</b> <input type="checkbox"/> Yes <input type="checkbox"/> No			

<b>6. Payment method</b> <input type="checkbox"/> LC <input type="checkbox"/> TT <input type="checkbox"/> Cash / Cheque <input type="checkbox"/> Collection Document <input type="checkbox"/> Other <i>(specify)</i> _____	<b>7. Invoice value represents:</b> <input type="checkbox"/> Full Shipment Value <input type="checkbox"/> Partial Shipment Value  <b>8. Payment term</b> <input type="checkbox"/> Advance Payment <input type="checkbox"/> Installment Basis <input type="checkbox"/> Credit Payment	<b>9. Discounts/deductions given in the invoice</b> <input type="checkbox"/> No Discount <input type="checkbox"/> Cash Discount <input type="checkbox"/> Quantity Discount <input type="checkbox"/> Trade Discount <input type="checkbox"/> Interest Payments <input type="checkbox"/> Other <i>(specify)</i> _____	<b>10. Condition of goods</b> <input type="checkbox"/> New <input type="checkbox"/> Used <input type="checkbox"/> Refurbished <input type="checkbox"/> Damaged
--	---	--	--

<b>11. Additional charges NOT already included in the invoice value as per Customs Regulation ....</b> <input type="checkbox"/> No Additional Charge <input type="checkbox"/> Selling commissions & brokerage <input type="checkbox"/> Cost of containers with the goods (.....) <input type="checkbox"/> Cost of labour and/or material for packing <input type="checkbox"/> Royalties <input type="checkbox"/> License fees <input type="checkbox"/> Proceeds of resale	<b>12. Assists provided to the exporter/seller free of charge or at a reduced cost as per Customs Regulation ....</b> <input type="checkbox"/> No Assists <input type="checkbox"/> Components, parts etc <input type="checkbox"/> Tools, dies, moulds etc <input type="checkbox"/> Materials consumed in the production <input type="checkbox"/> Engineering work, artwork, design work, plans and sketch-ups <i>(undertaken in a foreign country)</i>
--	--

I, the undersigned, declare that all particulars given in this document are true, correct and complete in all respects, and all relevant contractual arrangements have been disclosed above. I also agree to supply any additional information or document necessary to establish the customs value of the goods.

.....

Full Name & Designation	Authorised Signature & Stamp	Date
-------------------------	------------------------------	------

**Note:**

*In order to enable Customs to determine the value by application of the most appropriate method, the importer is required to declare the full particulars concerning the goods. These include full description and specifications of the goods, basis of valuation applied, relationship with the supplier, conditions and restrictions if any attached with the sale, elements of cost not included in the invoice price, and royalty and license fees payable in relation to the imported goods.*

**For Office Use**

Invoice Reg. No./Office Code: ..... Received by / Date & Time: .....

## Schedule 18 – Additional Information Sheet for Marine Vessels

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Valuation, Tariff and Post Clearance Audit  
Maldives Customs Service



Invoice Registration Number

### Additional Information Sheet for Marine Vessels

#### General Information

Vessel Name	Vessel Type
Year Built	Gross Tonnage
Manufacturer	Net Tonnage
Conditions	Dead Weight
Length (LOA)	Light Weight
Depth / Draft	Displacement
Breadth	Fresh Water Capacity
Hull Type / Material	Fuel Capacity

#### Engine

Brand	Brand
Model Number	Model Number
Power Rating	Power Rating
Fuel Type	Fuel Type
Engine Year	

#### Auxiliary Engine

#### Generator

Brand	Brand
Model Number	Model Number
Power	Power
Year	Year
Fuel Type	Fuel Type

#### Additional Generator

#### Safety Equipment

(please specify)

Life Rings	
Life Boat	
Fire Fighting Equipments	
Others Specify	

Navigation Equipment (and other Electronic Equipments)  
(please specify)

Brand	Model
GPS System	
Radar	
VHF Radio	
Compass	
Sounder	
Others (please specify)	

Accommodation

Seating Capacity	No. of crews
No. Of Cabins	No. of passengers
No. Of Crew Cabins	Luxury equipment
No. of toilets	Air condition

Cargo Ships / Landing Craft / Tug / Oil Tanker (please complete if applicable)

No. Of Decks	No. of Cargo Holds
Deck Equipment	
No. Of Tanks	Oil Carrying Capacity

Fishing Vessels / Collecting Vessels (please complete if applicable)

Freezing Capacity	Iced Fish Capacity
Refrigerating Equipment (please specify)	

Owner

Name	Signature
Date	

## Schedule 19 – Crew and Passenger Valuation Form

Name _____ Address _____ Passport No. _____ Contact No. _____	Flight No. / Vessel _____ Date of Arrival _____ No of Items _____ Currency _____	<b>Passenger/Crew Valuation Form</b>  Maldives Customs Service
--	---	--

Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	
Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	
Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	
Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	
Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	
Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	
Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	
Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	
Item No.	Description _____	Qty & Unit	
	Model _____	Declared value	
	Brand _____ Origin _____	Accepted value	

For Customs Use	Passenger/Crew
Goods checked by ( Name & Signature ) 1 _____ 2 _____ Date: _____	Bond Receipt No/Crew Dec Ref. _____ Supervised by ( Name & Signature ) _____ Date: _____

## Schedule 20 - Application for Temporary Imports

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Maldives Customs Services  
Male', Maldives



Ref. Number:

### Application for Temporary Imports

#### 1. Information of the responsible party for the temporary import goods

Full Name:

Permanent address (including island and atoll):

Current address (including island and atoll):

I.D card Number:

Occupation and employer:

Phone number:

Mobile number:

Fax:

Email:

#### 2. Information of the owner of the goods

Full Name:

Permanent address:

Current address:

Passport Number:

Nationality:

Phone number:

Mobile number:

Fax:

Email:

#### 3. Information of the goods

Name of the craft:

Date of arrival:

B.L / Airway bill number:

Port of loading

Duration of use of the goods in Maldives

Quantity

Details of the goods

Purpose


#### 4. Declaration of the party responsible for the temporarily import goods

The above stated.....goods is temporarily import goods which shall be returned after its use. I agree to comply the General regulation of the Customs regarding these goods.

Name: Signature:

Date:

#### For Customs Purpose

Form Accepted by:

Designation:

Card number:

Declaration number:

Name of the Section:

Phone number:

#### Note

Please submit the Identity Card of the person responsible for the temporarily import goods and the passport of the owner of the goods, along with this form. And after verifying the information given, ID card and passport shall be returned.



## Schedule 21 – Application for embarking and disembarking Customs Territories

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number:

### Application for embarking and disembarking Customs Territories

Applicant's			
Name:			
ID card/ Work Permit Number:		Nationality:	
Designation:		Mobile number:	
Permanent Address:		Passport size Photo	
Current Address:			
Name of the Company:			
Customs registration number of the company:			
Phone:	Fax:	E-mail	
Purpose of Embarking and disembarking:			
On behalf of Customs mediators <input type="checkbox"/>		On behalf of local Courier Agents <input type="checkbox"/>	
On behalf of the Agents of the craft <input type="checkbox"/>		Others (Pls. Specify) <input type="checkbox"/>	
.....			
The above stated information is true and correct.			Stamp of the
Name: .....		Signature: .....	
Designation: .....		Date: .....	
Company			

For Customs Purpose	
Date of Approval:	Expiry date:
Pass issued Officer:	Approved by:
Name:	Name:
Designation:	Designation:
Staff ID:	Staff ID:
Designation:	Designation:

### Required Documents

A document from related government authority confirming the person is eligible as stated in the Customs General Regulation;

The permission is granted upon the submission of a valid National Identity Card and if a foreigner, a valid original work permit or work permit card.

## Schedule 22- Application form for the Registration of Bond keeper

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Application form for the Registration of Bond keeper

Information of the Bonded Warehouse	Applicant for the Bond keeper
Name of the Bonded Warehouse:	Name:
Registration number of Bonded warehouse:	Current Address:
Phone number:	ID card/ work Permit Number:
Fax:	Nationality:
E-mail:	Phone:
	E-mail:
<p>The above stated information is true and correct.</p> <p>Name: .....</p> <p>Designation: .....</p> <p>Signature: .....</p>	
<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <p>Stamp of the Company</p> </div>	
For Customs Purpose	
Issued Date:	Expiry date:
Registered by:	Approved by:
Signature: .....	Signature: .....
Name: .....	Name: .....
Designation: .....	Designation: .....
Date: .....	Date: .....
Registration Number	

### Required Documents

A document from related government authority confirming the person is eligible as stated in the Customs General Regulation;

The permission is granted upon the submission of the a valid National Identity Card and if a foreigner, a valid original work permit or work permit card

## Schedule 23- Application form for the Appointment of a lawyer

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Application form for the Appointment of a lawyer

#### 1.Information of the Applicant's:

Full Name:	
Permanent Address ( including island and atoll):	
Current Address ( including island and atoll):	
I.D card number:	
Occupation and place of work	
Phone Number:	Mobile Number:
Fax:	E-mail:

#### 2. Information of the Lawyer:

Full Name:	
Permanent Address ( including island and atoll):	
Current Address ( including island and atoll):	
I.D card number:	
Occupation and place of work	
Phone Number:	Mobile Number:
Fax:	E-mail:
Date and number of the license to practice law:	

#### 3. Declaration of the applicant

I appoint the above stated .....as my lawyer.	
Name:	Signature:
Date:	

#### 3. Declaration of the applicant

I accept to be the lawyer of the above mentioned.....as I am appointed  
by that person.



Finger Print

Name:

Signature:

Date:

**For Customs Purpose**

Case Number:

have a license to practice law

☐

Investigating officer:

Work in any institution of the government as  
lawyer

☐

Designation of the Investigating officer:

Service number:

**Note:**

Please attach a copy of the ID card or driving license of the two parties and a copy of the licence of the lawyer.

## Schedule 24 – Notification of the Acceptance of the Lawyer

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Notification of the Acceptance of the Lawyer

<b>Information of the suspect</b>	
Name of the suspect:	Phone number:
Permanent Address:	Current Address:
National Identification Card number:	Date of birth:
<b>Information of the Lawyer:</b>	
Name of the lawyer:	Phone number:
Permanent Address:	Current Address:
National Identification Card number:	
Date of request to appoint as a lawyer	Time:
The above mentioned.....appointed as a lawyer of ..... is approved by the Customs.	
Name of the Customs Officer: Designation: Signature: Date:	Custom's Stamp

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Full Name:	فول نامو:
Permanent Address:	دائمی پتو:
Present Address:	حاضر پتو:
Purpose:	هدف:
Place to attend:	ڇوڪرو کي ڏيکاري ڏيڻ جو هنڌ:
Date and time to attend:	ڇوڪرو کي ڏيکاري ڏيڻ جو تاريخ ۽ وقت:

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ الْحَمْدُ لِلَّهِ الَّذِي بَارَأَ الْإِنْسَانَ مِنْ أَحْسَنِ عَشْرٍ وَخَلَقَهُ فِي أَحْسَنِ تَقْوِيمٍ ثُمَّ عَلَّمَهُ مَا يَشَاءُ إِنَّهُ عَلِيمٌ ذَكِيرٌ

Signature:..... 

Name: \_\_\_\_\_ 

Designation: \_\_\_\_\_ :995

Summons received by	بھیجے ہوئے شخص کا نام
Signature:	دستخط:
Name and permanent address:	شخص کا نام اور رہائشی پتہ:
Summons received date and time:	بھیجے ہوئے شخص کا نام اور وقت:
Recipient phone number:	بھیجے ہوئے شخص کا فون نمبر:

گزارش به ریاست

- [illegible]

**SPECIAL NOTICE**

- If you are unable to attend in the time of summon by Customs office, you should notify the reason you were unable to attend in writing and attach the notice and send in to relevant Customs section prior to 01 hour of the summoned time.
- Handover the notice or justification letter to the relevant section.
- Handover the notice to the attending section as promptly as you arrive at the Customs Office.
- If you are unable to attend in time stated in the summon without a valid reason, he/she will be dealt in accordance with Customs Act 8/2011, article 99 subsection (haa), (shaviyani) number 2 and article 100 subsection (shaviyani) and the case will be investigated.
- If you wish, you can attend with a lawyer.

## Schedule 26- Application for the registration of the Bonded Warehouse

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Maldives Customs Services  
Male', Maldives



Ref. Number: .....

### Application for the registration of the Bonded Warehouse

Applicant's			
Name:			
Permanent Address:			
Phone number:			
E-mail:			
National Identification Card number			
Date of birth			
Name of the Company if registering under a company name:			
Registration number of the Company			
Name of the Bonded Warehouse			
Information of the Directors of the Company			
Name	Permanent Address:	National Identification Card / work permit number	Mobile number
Information of the goods needed to be kept in the Bonded Warehouse			
Type of the Goods:			
Purpose of keeping goods in bonded Warehouse:			
Information of the place of the Bonded Warehouse			
Size of the Bonded Warehouse (sq. feet of the floor):			
How it is constructed :			
Address of the place of Bonded Warehouse:			
Owner of the place of the Bonded Warehouse:			
The above stated information is true and correct.			Stamp of the Company
Name: .....			
Designation: .....			
Signature: .....			

#### Documents required for the registration

1. The drawing indicating the size of the building or the ground where the bonded warehouse is constructed.



2. Original registration certificate of the company, if registering under a Company.

The registration is released upon the submission of the valid National Identity Card of the Directors of the Company, And if a director is a foreigner, a valid original work permit or work permit card shall be submitted.

### For Customs Purpose

Upon the inspection of the Customs, the building or place constructed for operating Bonded warehouse comply the criteria stated in the General regulation of the Customs.

#### Checked by:

Name	Designation	Signature	Date
1.....	.....	.....	.....
2.....	.....	.....	.....
3.....	.....	.....	.....

#### Registered by:

Signature:

Name:

Designation:

Date:

Registration number:

#### Approved by;

Signature:

Name:

Designation:

Date:

## Schedule 27- Application for License of Customs Mediators

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Application for License of Customs Mediators

Name of the Company:			
Address:			
Phone number:			
Fax:			
Email:			
Directors of the Company			
Name	Permanent Address:	National Identification Card / work permit number	Mobile number
The information stated above is true and correct.  Name: ..... Designation: ..... Signature: .....			Stamp of the Company
For Customs Purposes			
License issued date:		License Expiry date:	
<b>Registered by:</b>		<b>Approved by;</b>	
Signature: .....		Signature: .....	
Name: .....		Name: .....	
Designation: .....		Designation: .....	
Date: .....		Date: .....	
Registration number: .....			

### **Documents required for registration**

1. Original of the Company Registry
2. Certificate number of a Customs mediator who have completed and passed the training program for Customs Mediators.

The license is issued upon the submission of the valid National Identity Card of the Directors of the Company, And if a director is a foreigner, a valid original work permit or work permit card shall be submitted.

## Schedule 28- Application for the licence of the Shipping Agents

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Application for the licence of the Shipping Agents

Name of the Company:			
Address:			
Phone number:			
Fax:			
Email:			
Directors of the Company			
Name	Permanent Address:	National Identification Card / work permit number	Mobile number
The information stated above is true and correct.  Name: ..... Designation: ..... Signature: .....			Stamp of the Company
For Customs Purposes			
License issued date:		License expiry date:	
<b>Registered by:</b>		<b>Approved by;</b>	
Signature: .....		Signature: .....	
Name: .....		Name: .....	
Designation: .....		Designation: .....	
Date: .....		Date: .....	
Registration number: .....			

## **Documents required for registration**

### **1. Original of the Company Registry**

The license is issued upon the submission of the valid National Identity Card of the Directors of the Company, And if a director is a foreigner, a valid original work permit or work permit card shall be submitted.

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## Schedule 29- Application for the Registration of the Local Courier Agents

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Application for the Registration of the Local Courier Agents

Name of the Company:			
Address:			
Phone number:			
Fax:			
Email:			
Directors of the Company			
Name	Permanent Address:	National Identification Card / work permit number	Mobile number
The information stated above is true and correct.  Name: ..... Designation: ..... Signature: .....			Stamp of the Company
For Customs Purposes			
License issued date:		License expiry date:	
<b>Registered by:</b>		<b>Approved by;</b>	
Signature: .....		Signature: .....	
Name: .....		Name: .....	
Designation: .....		Designation: .....	
Date: .....		Date: .....	
Registration number: .....			



## **Documents required for registration**

### **1. Original of the Company Registry**

The license is issued upon the submission of the valid National Identity Card of the Directors of the Company, And if a director is a foreigner, a valid original work permit or work permit card shall be submitted.

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## Schedule 30- Application for Importer/ Exporter Registration

	<p>Maldives Customs Service Republic of Maldives</p>		
<h3 style="margin: 0;">IMPORTER/EXPORTER REGISTRATION FORM</h3>			
<b>Details of Import/Export Permit.</b>	Issued Name <input style="width: 450px;" type="text"/> Permit Number <input style="width: 150px;" type="text"/> Shipping Mark <input style="width: 150px;" type="text"/>		
<b>Importer/Exporter Contact Details</b>	Contact Number (Office) <input style="width: 150px;" type="text"/> Contact Number (Residence) <input style="width: 150px;" type="text"/> Contact Number (Mobile) <input style="width: 150px;" type="text"/> Fax Number <input style="width: 150px;" type="text"/> Email Address <input style="width: 200px;" type="text"/> website <input style="width: 150px;" type="text"/>		
<b>Postal Address</b>	Postal Address <input style="width: 450px;" type="text"/> Town or city <input style="width: 200px;" type="text"/> Province <input style="width: 150px;" type="text"/> Postal Code <input style="width: 150px;" type="text"/> Country <input style="width: 150px;" type="text"/>		
<b>Contact Person's Information</b>	Full Name <input style="width: 450px;" type="text"/> Street Address <input style="width: 450px;" type="text"/> Town/city <input style="width: 200px;" type="text"/> I.D Card Number <input style="width: 150px;" type="text"/> Contact Number (Mobile) <input style="width: 150px;" type="text"/> Company Reg. No <input style="width: 150px;" type="text"/> Contact Number (Office) <input style="width: 150px;" type="text"/> Contact Number (Residence) <input style="width: 150px;" type="text"/>		
<b>Activity:</b> <i>Please tick</i>			
Import <input type="checkbox"/> Export <input type="checkbox"/> Both <input type="checkbox"/>			
<b>Sector:</b> <i>Please tick</i>			
Private <input type="checkbox"/> Government <input type="checkbox"/> Public <input type="checkbox"/> Tourism <input type="checkbox"/>			
I/We hereby confirm that all information and particulars stated herein are correct and true   <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 30%; border-top: 1px solid black; text-align: center;">Applicant's Signature.</div> <div style="width: 20%; border-top: 1px solid black; text-align: center;">Date</div> <div style="width: 40%; border-top: 1px solid black; text-align: center;">Organization / Company seal</div> </div>			
<b>Documents Required:</b> 1. Original of Import/Export Permit issued from Ministry of Economic Development. 2. Original of the Company's Registry.			
<b>FOR OFFICIAL USE ONLY</b>			
<b>Entered by:</b>  Name: _____ Designation: _____ Service No: _____ Date: _____ Sign: _____		<b>Registered by:</b>  Name: _____ Designation: _____ Service No: _____ Date: _____ Sign: _____	
		<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto;"></div> Customs Seal	



## Schedule 31- Application for the Registration of Duty free Shops

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Maldives Customs Services  
Male', Maldives



Ref. Number: .....

### Application for the Registration of Duty free Shops

Information of the Applicant:			
Name:			
Address:			
Phone number:			
Email:			
National Identification card Number:			
Name of the Company, if registering under company name:			
Registry number of the Company:			
License number of the Duty free shop issued by Ministry of Economic Development:			
Directors of the Company			
This part is to be filled if registering under a Company.			
Name	Permanent Address:	National Identification Card / work permit number	Mobile number

The information stated above is true and correct.

Name: .....

Designation: .....

Signature: .....

Stamp of the  
Company

For Customs Purposes

**Registered by:**

**Approved by;**

Signature: .....

Signature: .....

Name: .....

Name: .....

Designation: .....

Designation: .....

Date: .....

Date: .....

Registration number:

### Documents required for registration

1. License for operating duty free shop issued by the Ministry of Economic Development

2. Original of the Company Registry, if registering under a Company.

The registry of the Duty free Shop is released upon the submission of the valid National Identity Card of the applicant or the Directors of the Company, if registering under a Company. And if a director is a foreigner, a valid original work permit or work permit card shall be submitted.

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## Schedule 32- Application form for Statistics

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Application form for Statistics

Information of the Applicant:		
Name:		
Designation:		
Address:		
Phone number:		
Email:		
Customs registry Number:		
Information required	Period	
Details statistics of a type of goods imported or exported		
Detail statistics of the goods imported		
Detail statistics of the goods exported		
Detail statistics of the goods imported by own company		
Detail statistics of the goods exported by own company		
Other details:		
<div style="display: flex; justify-content: space-between;"> <div> <p>The Applicant's</p> <p>Name: .....</p> <p>Designation: .....</p> <p>Signature: .....</p> </div> <div style="text-align: right;"> <p>Stamp of the Company</p> </div> </div>		
<b>For Customs Purposes</b>		

Registered by:	Approved by;
Signature: .....	Signature: .....
Name: .....	Name: .....
Designation: .....	Designation: .....
Date: .....	Date: .....

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## Schedule 33- Notification of fine for excess goods to the declared goods

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



### Notification of fine for excess goods to the declared goods

1. Form Number:	2. Date:	3. Shift:
4. Name of the Importer		
5. Registry Number of Importer/ exporter:	6. Name of the Craft:	
7. B.L / Airway Bill number:	8. Date of goods arrival:	
9. Registration number of the invoice:		
10. Declaration form number of the first declaration:		
11. Declaration form number of the excess goods:		
12. F.O.B Price of the excess goods (Customs approved price in Maldivian Rufiyya):		
13. Percentage of the excess goods:	14. Percentage of the fine:	
15. Total Duty of the Declared goods:	16. Fined amount:	
17. total duty of the excess goods:		

#### Information of the Excess goods

#	Quantity	Details	Rate	Total

#### Goods Examined by:

Signature:	Signature:
Name:	Name:
Designation:	Designation:
Staff ID:	Staff ID:
Permanent Address:	Permanent Address:
Current Address:	Current Address:
Phone number:	Phone number:

#### Form prepared by:

#### Form checked by:

Signature:	Signature:
Name:	Name:
Designation:	Designation:
Staff ID:	Staff ID:
Permanent Address:	Permanent Address:
Current Address:	Current Address:
Phone number:	Phone number:
Date:	Date:
Time:	Time:

#### Notification

The ..... is notified to pay a fine of RF..... which is ..... % of total Customs approved value of FOB of the excess goods, to the Maldives Customs Service within 03 (three) days (excluding public holidays) starting from ..... because the goods in the shipment exceeds .....% than the goods in the declaration form ..... which was furnished by .....to release the above mentioned goods.

Date of fine :

**Section head/deputy section head/ OIC**

**Owner of the goods**

Signature:

Signature:

Name:

Name:

Designation:

Office and designation:

Staff ID:

Permanent Address:

Date and Time:

National Identification Number:

Phone number:

**For the Purpose of investigation Section**

Checked by:

Information entered by:

Signature:

Signature:

Name:

Name:

Designation:

Designation:

Staff ID:

Staff ID:

Date:

Date:

Time:

Time:

Please send a copy of this form to investigation section upon the payment of the fine

## Schedule 34- Application for importing dead body to Maldives

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Application for importing dead body to Maldives

Name:
Date of Birth:
Nationality:
Passport Number:
Country of Import:
Flight / Date:
<b>Importer's</b> Signature: ..... Name: ..... ID Card number: .....
<b>For Customs Purpose</b>
<b>Registered by:</b> Signature: ..... Name: ..... Designation: ..... Date: ..... Registration number: .....

## Schedule 35- Application for exporting dead body from Maldives

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**Maldives Customs Services**  
**Male', Maldives**



Ref. Number: .....

### Application for exporting dead body from Maldives

Name:
Date of Birth:
Nationality:
Passport Number:
Country of export:
Flight / Date:
<b>Exporter's</b> Signature: ..... Name: ..... ID Card number: .....
<b>For Customs Purpose</b>
<b>Registered by:</b> Signature: ..... Name: ..... Designation: ..... Date: ..... Registration number: .....



### Schedule 36 - Details of the fees charged on services provided and documents issued by Customs

The followings are the details on the fees charged on services provided and documents issued by the Customs.	
Details of the service	Fee
1. G.S.P Certificate	Rufiyaa 200
2. SAPTA Certificate	Rufiyaa 200
3. SAFTA Certificate	Rufiyaa 200
4. Short land Certificate	Rufiyaa 100
5. Damage land Certificate	Rufiyaa 100
6. Certificate of Origin	Rufiyaa 200
7. For printing Declaration Form (per page)	Rufiyaa 01
8. Processing Charge ( for Goods Declaration Form)	Rufiyaa 12
9. Processing Charge ( per item in the Goods Declaration Form)	Rufiyaa 01
10. Inward and Outward Clearance of Crafts by sea	Rufiyaa 1,000
11. The following principles shall be followed when charging fee for loading and unloading to places other than Official Ports.	
a. k. Thilafushi (for every trip)	Rufiyaa 25,000
b. k. Funadhoo (for every trip)	Rufiyaa 50,000
c. k. Hulhule' (for every trip)	Rufiyaa 50,000
d. k. Hulhumale' (for every trip)	Rufiyaa 50,000
e. Resorts and Industrial islands and places, except k. Thilafushi (for every trip)	Rufiyaa 100,000
f. Other islands (for every trip)	Rufiyaa 50,000
g. For every hour passed from the start of the trip by Customs Officers for loading and unloading goods in other islands except k. Thilafushi, K. Hulhule', k. Hulhumale' and k. Funadhoo untill the end of the trip	Rufiyaa 125
12. Admission fee for the training programs of the Customs Mediators	Rufiyaa 2,000
13. Fee for processing Pass	Rufiyaa 200
14. Registration fee of the Custom Mediators	Rufiyaa 500
15. Annual fee of the Customs Mediators	Rufiyaa 3500
16. Registration of the Shipping Agents	Rufiyaa 500
17. Annual fee of the Shipping Agents	Rufiyaa 3500
18. Registration fee of the Local Courier Agents	Rufiyaa 500
19. Annual fee of the Local Courier Agents	Rufiyaa 3500

20. The following Principles shall be followed to charge fee from Bonded Warehouse	
a. For 20 foot Container registered as a Bonded Warehouse (monthly)	Rufiyaa 1,000
b. For 40 foot Container registered as a Bonded Warehouse (monthly)	Rufiyaa 2,000
c. For Bonded Warehouse smaller than 400 square foot. (monthly)	Rufiyaa 1,000
d. For every square foot of other Bonded Warehouse other than as stipulated in subsection (a), (b) and (c) of this article.	Rufiyaa 1,000
21. Bond fee (per cubic meter / per day).	Rufiyaa 50

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