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Translation from Dhivehi to English

Regulation Governing Foreign Tourist Vessels
Cruising and Harbours in Maldivian Waters

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TRANSLATION FROM DHIVEHI TO ENGLISH

REGULATION GOVERNING FOREIGN TOURIST VESSELS CRUISING AND HARBOURING IN MALDIVIAN WATERS

Introduction and name	1	(a) This Regulation is enacted by the Ministry of Tourism and Civil Aviation pursuant to Section 24 of Law No. 2/99 (Maldives Tourism Act) in order to regulate Foreign Tourist Vessels cruising and harbouring in Maldivian waters.
		(b) This Regulation shall be cited as the “Regulation governing Foreign Tourist Vessels cruising and harbouring in Maldivian waters”
	2	(a) Prior to its entry into the Maldives, a Foreign Tourist Vessel shall appoint an agent in the Maldives to deal with all matters relating to such vessel. Agency of Foreign Tourist Vessels may only be undertaken by parties authorized by the Maldives Customs Service to act as agents of Foreign Tourist Vessels in accordance with the relevant regulation.
		(b) Foreign Tourist Vessels entering and harbouring in the Maldives shall obtain the required permits and authorizations from all relevant Government authorities and shall obtain the permission of the Ministry of Tourism and Civil Aviation as provided in this Regulation, prior to cruising or harbouring in Maldivian waters.
		(c) The permission referred to in Section 2(b) will be issued by the

		Ministry of Tourism and Civil Aviation upon submission of a duly completed “Application permit for Foreign Tourist Vessels to cruise and harbour in the Maldives” along with a fee of MRF 5000 (Five Thousand Maldivian Rufiyaa). A copy of the “Application permit for Foreign Tourist Vessels to cruise and harbour in the Maldives” is attached as Schedule 1.
		(d) The duration of the permission to remain in the Maldives pursuant to Section 2(b) shall be for a maximum period of 30 (thirty) days from the day the vessel has been provided with inward clearance into the Maldives by the Maldives Customs Service.
		(e) A Foreign Tourist Vessel may remain, cruise and harbour in the Maldives for a period longer than the 30 (thirty) day period specified in Section 2(d) only after it makes payment of a fee to the Ministry of Tourism and Civil Aviation as specified in Schedule 2.
		(f) The maximum extension of stay provided pursuant to Section 2(e) shall be 14 (fourteen) days.
		(g) Where any Foreign Tourist Vessel wishes to remain in the Maldives for longer than the 30 (thirty) day period specified in Section 2(b) and the 14 (fourteen) day period specified in Section 2(f) amounting to a total of 44 (forty four) days, it may do so after obtaining the permission of the Ministry of Tourism and Civil Aviation provided special circumstances exist. In all such cases an application for an extension of stay shall be made to the Ministry of Tourism and Civil Aviation at least 7 (seven) days in advance.
		(h) The permission referred to in Section 2(b) shall be obtained at least 2 (two) days prior to the arrival of the Foreign Tourist Vessel in the Maldives. It shall be the responsibility of the agent to ensure that the

		requisite fees have been paid and the necessary permit procured.
		(i) Except in cases of emergency a Foreign Tourist Vessel may not return to the Maldives after exiting the Maldives unless it has first called at a foreign port. Instances of emergencies shall be determined by the Ministry of Defence and National Security.
		(j) Foreign Tourist Vessels in the Maldives with permits issued pursuant to this Regulation shall conduct all their activities in accordance with all the laws and regulations of the Maldives.
Submitting information of tourists	3	(a) The agent for every Foreign Tourist Vessel shall submit a duly completed tax sheet (attached as Schedule 3) providing the details of tourists on board the vessel during its stay, prior to the departure of the vessel from Maldives. The tax sheet shall be submitted to the Department of Inland Revenue with a copy to the Audit Office.
		(b) The agent of every Foreign Tourist Vessel arriving in the Maldives shall submit an occupancy report relating to the vessel's stay in the Maldives to the Ministry of Tourism and Civil Aviation. The occupancy report shall be submitted within 7 (seven) days from the vessel's departure from the Maldives and shall be in the format provided in Schedule 4.
Information required for the tax sheet	4	(a) The tax sheet shall be submitted duly completed with all the information required. The passenger manifests used to complete the tax sheet shall be kept for a minimum period of at least 6 (six) months and shall be made available to the Department of Inland Revenue upon request.
		(b) For the purposes of the tax sheet, the arrival time of a tourist shall be deemed the time at which the Department of Immigration and

		Emigration has completed immigration formalities for those on board or in case of a tourist boarding the vessel while it is in the Maldives, the time at which the Department of Immigration and Emigration has authorized the tourist to board the vessel. The departure time shall be deemed the authorized time of departure by the Department of Immigration and Emigration or in case of a tourist leaving the vessel, the authorized time of the tourist leaving.
		(c) The information provided in the tax sheet shall have the agent's seal affixed and shall be signed by the management as true and accurate.
		(d) The information specified in this Section shall be deemed to have been submitted to the Department of Inland Revenue, when the tax sheet has been submitted as specified in this Regulation.
		(e) Amendments to a tax sheet may be made with the permission of the Department of Inland Revenue and as directed by it within 15 (fifteen) days of submission of the tax sheet. Any amendment to the tax sheet must also be submitted to the Audit Office within the same period.
Default in submitting information	5	Delays in submitting the tax sheet, in the nature of persistent delays, shall be penalized by the imposition of a fine not exceeding MRF 100,000 (One Hundred Thousand Maldivian Rufiyaa).
Payment of tax	6	(a) Where any Foreign Tourist Vessel stays in the Maldives for a period exceeding 24 (twenty four) hours, it shall pay for each day or days the tax specified in Section 35 of Law No:2/99 (Maldives Tourism Act) for every tourist travelling or staying on such vessel.
		(b) It shall be the responsibility of the agent of the vessel to ensure the payment of the tax specified in sub-section (a) to the Government.

		(c) The tax specified in sub-section (a) shall be paid for every tourist staying on a vessel which has exceeded a stay of 24 (twenty four) hours, at the rate of US\$ 8 (Eight United States Dollars) or its equivalent in any other foreign currency acceptable to the Maldives Monetary Authority.
		(d) The tax payable for every such vessel shall be paid to the Department of Inland Revenue prior to its departure from the Maldives.
		(e) Where any amendments have been made to a tax sheet pursuant to Section 4(e), any additional tax required to be paid shall be paid to the Department of Inland Revenue within the given time period.
		(f) Tax payable pursuant to this Regulation shall be paid to Account Number 127 of the Department of Inland Revenue held at the Maldives Monetary Authority. The payment must be accompanied by a duly completed slip in the format provided in Schedule 5.
Penalty for non-payment of tax	7	(a) Where any tax payable by a Foreign Tourist Vessel has not been paid, the agent of such vessel shall in addition to paying such tax, also be fined the sum of MRF 1000 (One Thousand Maldivian Rufiyaa) per tourist bed for the vessel of which he was the agent.
		(b) The tax specified in Section 4(c) and the fine specified in Section 7(a) shall be paid during the ongoing month. Where the payment is not made as provided, the Ministry of Tourism and Civil Aviation will only issue permission to cruise and harbour in the Maldives to vessels entering the Maldives under the agency of such agent once all payments due from such agent have been settled.

Discrepancy in tax	8	(a) Any discrepancy noted in the tax sheet shall be notified in writing by the Department of Inland Revenue, to the person who has submitted the tax sheet. All such discrepancies shall be corrected within 1 (one) month or other specified period.
Exemptions	9	(a) Persons with special immunity from government authorities shall be exempted from paying tax as specified in this Regulation, upon submission of the relevant documents to the Department of Inland Revenue.
	10	Vessels given permission to enter, cruise and harbour in the Maldives shall comply with all the laws and regulations of the Maldives and shall during its stay conduct all their activities within the bounds of the laws and regulations of the Maldives.
Contravention of the Regulation	11	Except as otherwise provided, the Ministry of Tourism and Civil Aviation has the discretion to impose a fine not exceeding MRF 100,000 (One Hundred Thousand Maldivian Rufiyaa) against any party contravening this Regulation.
Enforcement of the Regulation	12	This Regulation is enacted by and shall be enforced by the Ministry of Tourism and Civil Aviation.
Commencement	13	This Regulation shall come into force from the 1 st day of March 2008.
Definitions	14	In this Regulation, unless the context otherwise requires:-
		(a) "Tourist" is defined as provided in Section 50(i) of Law No. 2/99 (Maldives Tourism Act) as every person who enters the Maldives and who is not a Maldivian citizen and is not in possession of a "Resident Permit". A "Resident Permit" is a permit issued pursuant to the regulations of the relevant authorities permitting an individual to be

		resident in the Maldives whilst not being a tourist.
		(b) "Foreign Tourist Vessel" means those seagoing vessels entering the Maldives, which are determined to be a tourist vessel or a pleasure yacht by either the Maldives Customs Service or the Ministry of Transport and Communications when permission to enter the Maldives was given to the vessel.
		(c) "Agent" means those persons registered with the Maldives Customs Service as being in charge of all the responsibilities with regard to a Foreign Tourist Vessel in the Maldives.

SCHEDULE 1:

**APPLICATION FOR PERMIT FOR FOREIGN TOURIST VESSELS TO CRUISE AND HARBOUR IN
THE MALDIVES**

New Permit

Permit Extension

Details of the Agent of the Foreign Tourist Vessel:

Name: _____

Permanent Address: _____

Temporary Address: _____

Telephone Number: _____

Fax Number: _____

E-mail Address: _____

Details of the Foreign Tourist Vessel:

Name: _____

Country of Registration: _____

Registration Number: _____

Length of the Vessel: _____

Number of Tourist Beds on the vessel: _____

Number of Tourists at arrival of the vessel in the
Maldives: _____

Number of Staff on the vessel: _____

Date and Time of vessel's arrival in the Maldives: _____

Date and Time of the vessel's departure from the
Maldives: _____

Details of places of travel other than Male': _____

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- A fee of MRF 5000 (Five Thousand Maldivian Rufiyaa) will be charged for foreign tourist vessels to cruise and harbor in the Maldivian waters.
 - If any Vessel wishes to extend the Permit for longer than 30 days, a fee will be charged in accordance with [Schedule 2 of Regulation Governing Tourist vessels Cruising and harbouring in the Maldivian Waters].
(*The maximum extension of stay provided pursuant to Section 2(e) shall be 14 (fourteen days)*)

On behalf of the Agent of the Foreign Tourist Vessel
Name: _____

Designation: _____

Mobile No: _____

Signature: _____

Seal of the Company: _____

Date: _____

Additional Document to be submitted with the Application:

- *Copy of no objection letters from the concerned establishments, (Resorts, government Authorities).*
- *Receipt of Payment of MRf 5000*
- *Copy of the Ministry's previous letter of permit if the application is for an extension.*
- *Receipt of payment made in accordance with Schedule 2 of regulation for an extension of the permit granted.*

SCHEDULE 2

**FEE PAYABLE BY FOREIGN TOURIST VESSELS SPENDING A PERIOD OF MORE THAN 30 DAYS
IN THE MALDIVES**

Length of the Vessel	Daily fee
Less than 25 meters in length	US\$ 20 per day
Between 25 meters and 35 meters in length	US\$ 500 per day
Between 36 meters and 45 meters in length	US\$ 1000 per day
Between 46 meters and 75 meters in length	US\$ 3000 per day
Vessels of more than 75 meters in length	US\$ 5000 per day

SCHEDULE 3:

Name of the Vessel

From

To

Registration Serial No	Name	Passport No.	Nationality	Country of Residence	Age	Profession	No. of visits	ARRIVAL		DEPARTURE		TAX		Remarks
								Date	Check-in time	Date	Check-out time	Days	Amount in US \$	
Page Total														

SCHEDULE 4

SAMPLE FORM

Research Section
Ministry of Tourism and Civil Aviation
Fax: 3331827, Email: stat@maldivestourism.gov.mv

MONTHLY OCCUPANCY REPORT
(Insert month and year)

Date	No.of PAX	Occupied no. of Rooms

Prepared by

Name:

Sign:

Date:

SCHEDULE 5

ޖަނަބް ޞަރުވާ ޖަނަބް ޖިރީ ރަވާފަހަރު ހަޞަނުފަހަރު ފޯމް
 ސަލުޅުފަލަތް ރަވާ ފަދަ ސަބަބު

PAYMENT SLIP OF TAX & FEES TO MMA

Name of Owner/Tax Payer ޓަކްސަޔާ / ޓެކްސަޔާ

Address ރަހަދު

Tel. Number ޓެލެފޯން ނަންބަރު

Fax Number ފެކްސް ނަންބަރު

ފޯމް ނަންބަރު / Form No.
 ތަދާރީ / Date:

ޖަނަބް ޖަނަބް ޖަނަބް / Details	ޖަނަބް ޖަނަބް / Amount		ފޯމް ޖަނަބް / Payment Period		ޓެކްސަޔާ / Rev. Code	ރަވާފަހަރު / ޖަނަބް ޖަނަބް / Establishment Name	ޖަނަބް / (TIN)
	Ruflyaa ޖަނަބް	Foreign Currency ޖަނަބް	To ޖަނަބް ޖަނަބް / ޖަނަބް	From ޖަނަބް ޖަނަބް / ޖަނަބް			
500X							
100X							
50X							
20X							
10X							
5X							
2X							
Coins							
Cheq. No.							
			Adjustments (+/-) ޖަނަބް ޖަނަބް (+/-)				DIR Reference No. ޖަނަބް ޖަނަބް ޖަނަބް
			GRAND TOTAL:				ޖަނަބް ޖަނަބް

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 ޖަނަބް ޖަނަބް
Authorized Signature

ފޯމް ޖަނަބް ޖަނަބް ޖަނަބް / ފޯމް ޖަނަބް ޖަނަބް ޖަނަބް
 ޖަނަބް ޖަނަބް
For MMA use only
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