
TRANSLATION FROM DHIVEHI TO ENGLISH

**REGULATION GOVERNING FOREIGN TOURIST VESSELS CRUISING AND
HARBOURING IN MALDIVIAN WATERS**

Introduction and name	1.	(a) This Regulation is an amendment of the “Regulation governing Foreign Tourist Vessels cruising and harbouring in Maldivian waters” implemented on 01 March 2008. This Regulation is enacted by the Ministry of Tourism, Arts and Culture 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”
Appointment of agent	2.	(a) Except in the case of a Foreign Tourist Vessels entering Maldivian waters under an emergency, 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.
Obtaining permits		(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, Arts and Culture 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, Arts and Culture upon submission of a duly completed “Application for 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 for permit for Foreign Tourist Vessels to cruise and harbour in the Maldives” is attached as Schedule 1.
Duration of permission		(d) The duration of the permission to remain in the Maldives pursuant to Section 2(b) shall be for a maximum period of 90 (ninety) days from the day the vessel has been provided with inward clearance into the Maldives by the Maldives Customs Service.
		(e) The permission referred to in Section 2(b) shall be obtained within 24 hours from the time the vessel is granted inward clearance into the Maldives by the Maldives Customs Service. It shall be the responsibility of the local agent to ensure that the requisite fees have been paid and the necessary permit procured.
Charter License	3.	(a) Where, within the duration of the permission referred in Section 2(d), any Foreign Tourist Vessel wishes to accommodate or to cruise with any passengers in addition to the crew of the vessel, or to embark new passengers or cruise with new passengers in addition to the crew of the vessel, permission for the vessel to cruise and harbour as a chartered vessel (Charter License) shall be obtained from the Ministry.
		(b) The Charter License referred to in Section 3(a) shall only be granted following payment of the fee in accordance with Schedule 2 of this regulation.
		(c) A duly completed “Application to obtain Charter License for

		<p>Foreign Tourist Vessels visiting the Maldives” attached hereto as Schedule 3, and the following additional documents shall be submitted to obtain the Charter License referred to in Section 3(a).</p> <p>i. A document certified by the captain of the vessel stating the duration of the charter and the number of tourists to be accommodated on the vessel during the charter. (Captain’s Declaration)</p> <p>ii. A document stating the length of the vessel.</p>
		(d) Where a foreign tourist vessel wishes to cruise and harbour in Maldivian waters beyond the duration of an acquired Charter license, a new Charter License must be obtained from the Ministry.
		(e) It shall be the responsibility of the local agent to obtain Charter Licenses and pay the requisite fees.
		(f) Charter Licenses for vessels which enter Maldivian waters in emergency situations shall only be issued upon return of such vessels to Maldivian waters, after such vessels exit Maldivian waters following the rectification of the emergency situation.
Returning to Maldives	4.	(a) 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.
Entering and exiting Maldives		(b) A foreign tourist vessel shall only enter or exit the Maldives via an official port of the Maldives.
Submitting information of tourists	5.	(a) The local agent for every Foreign Tourist Vessel shall submit a duly completed tax sheet (attached as Schedule 4) 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 Maldives Inland Revenue Authority with a copy to

		the Auditor Generals Office.
		(b) The local agent for 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, Arts and Culture. The occupancy report shall be submitted within 7 (seven) days from the vessels departure from the Maldives and shall be in the format provided in Schedule 5.
Information required for the tax sheet	6.	(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 Maldives Inland Revenue Authority 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 and certified as true and accurate.
		(d) The information specified in this Section shall be deemed to have been submitted to the Maldives Inland Revenue Authority, 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 Maldives Inland Revenue Authority 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 Auditor General's Office within the same period.
Default in submitting information	7.	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	8.	(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 local 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 Maldives Inland Revenue Authority prior to its departure from Maldives.
		(e) Where any amendments have been made to a tax sheet pursuant to Section 6(e), any additional tax required to be paid shall be paid to the Maldives Inland Revenue Authority within the time period given in the Section.

		(f) Tax payable pursuant to this Regulation shall be paid to Account Number 127 of the Maldives Inland Revenue Authority held at the Maldives Monetary Authority. The payment must be accompanied by a duly completed slip in the format provided in Schedule 6.
Penalty for non-payment of tax	9.	(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 local agent.
		(b) The tax specified in Section 8(a) and the fine specified in Section 9(a) shall be paid during the ongoing month. Where the payment is not made as provided, the Ministry of Tourism, Arts and Culture 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	10.	(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	11.	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 Maldives Inland Revenue Authority.
Complying with Maldivian laws and regulations	12.	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	13.	Except as otherwise provided, the Ministry of Tourism, Arts and Culture 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	14.	This Regulation is enacted by and shall be enforced by the Ministry of Tourism, Arts and Culture.
Vessels with prior permits	15.	For foreign tourist vessels permitted to cruise and harbour in Maldivian waters prior to the enforcement of this Regulation, this Regulation shall be applicable from the date of expiration of such permits.
Commencement	16.	This Regulation shall come into force from the 1 st day of June 2010.
Definitions	17.	In this Regulation, unless the context otherwise requires:-
		(a) "Tourist" is defined as every person who enters the Maldives on a tourist visa issued under Section 10 of The Maldives Immigration Act (Law No. 1/2007).
		(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 Transport Authority 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.
		(d) "Ministry" refers to the Ministry of Tourism, Arts and Culture or the Government Ministry responsible, under the Maldives Tourism

		Act, to enact and enforce the regulation governing foreign tourist vessels cruising and harbouring in Maldivian waters.
		(e) "Charter" refers to the cruising of vessels permitted under the regulation with passengers in addition to the crew of the vessel, or cruising of vessels permitted under the regulation after embarking passengers in addition to the crew of the vessel.

SCHEDULE 1:

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

New Permit

Extension of Permit

Details of the Agent of the Foreign Tourist Vessel:

Name: _____

Permanent Address: _____

Current Address: _____

Telephone Number: _____

Fax Number: _____

E-mail Address: _____

Details of the Foreign Tourist Vessel:

Name: _____

Country of Registration: _____

Registration Number: _____

Length of the Vessel (meters): _____

Number of Tourist Beds on the vessel: _____

Number of tourists at the time of arrival of the vessel: _____

Number of Staff on the vessel: _____

Date and Time of vessel's arrival to Maldives: _____

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

Duration for permission: _____

Details of places of travel other than Male': _____

*This form shall be submitted to the Ministry of Tourism, Arts and Culture along with a fee of MRF 5000 (Five Thousand Maldivian Rufiyaa) in order to obtain the permit for Foreign Tourist Vessels to cruise and harbour in Maldivian waters.

On behalf of the Agent of the Foreign Tourist Vessel:

Name:

Designation:

Signature:

Contact number:

Seal of the Company:

Date:

The following documentation shall be submitted with this application:

- If it is planned for the vessel to travel to tourist resorts, consent letters from such tourist resorts.
- A document stating the length of the vessel

SCHEDULE 2

FEE PAYABLE BY FOREIGN TOURIST VESSELS TO OBTAIN CHARTER LICENSE

Length of the Vessel	Daily fee
Less than 25 meters in length	US\$ 15 per day
Between 25 meters and 35 meters in length	US\$ 200 per day
Between 36 meters and 45 meters in length	US\$ 350 per day
Between 46 meters and 75 meters in length	US\$ 450 per day
Vessels of more than 75 meters in length	US\$ 600 per day

SCHEDULE 3

APPLICATION TO OBTAIN CHARTER LICENSE FOR FOREIGN TOURIST VESSELS VISITING THE MALDIVES

Details of the Agent of the Foreign Tourist Vessel:

Name: _____

Permanent Address: _____

Current Address: _____

Telephone Number: _____

Fax Number: _____

E-mail Address: _____

Details of the Foreign Tourist Vessel:

Name: _____

Country of Registration: _____

Registration Number: _____

Length of the Vessel (meters): _____

Number of Tourist Beds on the vessel: _____

Number of tourists at the time of arrival of the vessel: _____

Number of Staff on the vessel: _____

Date and Time of vessel's arrival to Maldives: _____

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

Details of places of travel other than Male': _____

Details of the Charter

Charter Period: From: _____ To: _____

No. of Days: _____

No. of tourists to be accommodated on vessel during Charter: _____

On behalf of the Agent of the Foreign Tourist Vessel:

Name:

Designation:

Signature:

Contact number:

Seal of the Company:

Date:

The following documentation shall be submitted with this application:

- If it is planned for the vessel to travel to tourist resorts, consent letters from such tourist resorts.
- Fee for the Charter License and the following documents;
 - i. A document certified by the captain of the vessel stating the duration of the charter and the number of tourists to be accommodated on the vessel during the charter. (Captain's Declaration)
- A document stating the length of the vessel.

SCHEDULE 4

TAX SHEET

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 5

OCCUPANCY REPORT SAMPLE FORM

Research Section
Ministry of Tourism, Arts and Culture
Fax: 3322512, Email: stat@tourism.gov.mv

MONTHLY OCCUPANCY REPORT
(Insert month and year)

Date	No.of PAX	Occupied no. of Rooms

Prepared by

Name:

Sign:

Date:

SCHEDULE 6

PAYMENT SLIP OF TAX AND FEES TO MMA

نام مالک / دہکنہ / ٹیکس دہکنہ
 Address # # # #
 Tel. Number # # # # #
 Fax Number # # # # #

قیامت شدہ ٹیکس اور فیس کے لئے ڈیڑھ ہفتہ کی مدت کے اندر
 ڈیڑھ ہفتہ کی مدت کے اندر

فرم
 نمبر
 Form
 No.

تاریخ
 Date:

PAYMENT SLIP OF TAX & FEES TO MMA

مذکورہ تفصیلات / Details	مقدار / Amount		تاریخ / Payment Period		رقم / Rev. Code	مستعمل نام / Establishment Name	چارج / (TIN)
	ریفیا / Rufflyaa	بیرونی کرنسی / Foreign Currency	تک / To	سے / From			
500X							
100X							
50X							
20X							
10X							
5X							
2X							
Cohs							
Cheq. No:							
			Adjustments (+/-) (+/-) میں اضافہ / گھٹا				DIR Reference No. ڈیڑھ ہفتہ کی مدت کے اندر ڈیڑھ ہفتہ
			GRAND TOTAL:				کل / Total

ڈیڑھ ہفتہ کی مدت کے اندر
 ڈیڑھ ہفتہ کی مدت کے اندر
 For DIR
 use only

ڈیڑھ ہفتہ کی مدت کے اندر
 ڈیڑھ ہفتہ کی مدت کے اندر
 For MMA use only

ڈیڑھ ہفتہ کی مدت کے اندر
 ڈیڑھ ہفتہ کی مدت کے اندر
 For MMA use only

No:

ڈیڑھ ہفتہ کی مدت کے اندر
 ڈیڑھ ہفتہ کی مدت کے اندر
 Authorised Signature