



Regulation on Duty Exemption for Goods Brought by Travellers, Personal Effects, and Commercial Samples

1. Introduction and Citation

- a) This regulation shall be adhered to by Customs in the issuance of duty exemptions for goods brought by travellers, personal effects, and commercial samples, as granted by the President under Law No. 79/31 (Export Import Act of the Maldives).
- b) This regulation is enacted pursuant to Article 5(a) and (b) of Act No. 79/31 (Export Import Act of the Maldives) and the standards prescribed by the Letter of the Office of the President No. 1-LAO/14/2024/17 (April 29, 2024), and is formulated under Article 5(c) of Act No. 2011/8 (Customs Act) to implement these standards.
- c) This regulation shall be cited as the "Regulation on Duty Exemption for Goods Brought by Travellers, Personal Effects, and Commercial Samples."

2. Amount of Duty Exemption for Goods Brought by Travellers

- a) Duty exemption shall be granted for goods brought by travellers at the Free on Board (FOB) price of MVR 10,000 (Ten Thousand Maldivian Rufiyaa), as determined by Customs.
- b) Items brought by foreigners shall not be eligible for the allowance specified in subsection (a) of this Article. However, the quantity of goods brought by them upon arrival shall be subject to the limits outlined in Article 5 of this Regulation.

3. Duty Exemption and Release of Goods Brought by Travellers

Duty exemption and release for goods brought by travellers shall be administered by Customs as outlined below;

- a) If the total Free on Board (FOB) value of the goods or shipment, as determined by Customs, exceeds MVR 10,000 (Ten Thousand Maldivian Rufiyaa), a Goods Declaration shall be submitted. Duty shall

be imposed on the goods after deducting MVR 10,000 (Ten Thousand Maldivian Rufiyaa) from the FOB price established by Customs. For the purpose of granting the allowance, each house air waybill or house bill of lading (BL) shall be treated as a separate shipment. However, if the goods are brought under the same name and manifest, and the shipments are brought under the same master air waybill or master BL but with different house air waybills or house BLs, the allowance shall be considered as one shipment. Each tracking number will be treated as a separate shipment when an allowance is granted for items imported via postal services. However, items brought under the same postal bag in one person's name shall be considered as one shipment.

- b) Even if the Customs FOB value of the goods or shipment is less than MVR 10,000 (Ten Thousand Maldivian Rufiyaa), but in proportion to their type, quantity, value, and import, it exceeds the allowance for personal petty use, a Goods Declaration shall be submitted, and duty shall be paid.
- c) Medicinal drugs imported for personal use, accompanied by a doctor's prescription for a maximum period of six (6) months, shall be granted exemption irrespective of their value.

4. Non-commercial Goods, Goods of No Commercial Value, Low-value Consignments, and Commercial Samples

The following items, which are not deemed commercial goods, shall be exempt from duty.

- a) Texts and documents exchanged among parties, lacking commercial value, such as postcards or various electronic media documents;
- b) Various types of leaflets, brochures, posters, etc., typically distributed free of charge;
- c) Goods imported as commercial samples must have a value less than USD 50. If the item exceeds this value, it must be rendered unusable for public sale, marked, or otherwise altered to indicate its sample status.

5. Goods Exempt from Declaration for Travellers Arriving from Abroad

- a) For each individual travelling from abroad, the quantity of goods eligible for duty exemptions for each trip is outlined below, and no Goods Declaration is required for these items, whether brought accompanied or unaccompanied by the individual on the flight to the Maldives.
 - 1) Clothing intended for personal use;
 - 2) A reasonable amount of jewelry, watches, pens, etc., for personal use;

- 3) Portable musical instruments, portable sound reproduction devices, portable radios, televisions, calculators, cameras, telephones, laptops, portable audio/video players, etc., utilized for personal use;
 - 4) Adequate amount of toiletries (such as soap, shampoo, perfume, etc.);
 - 5) Items such as baby carriages, strollers, wheelchairs, and sporting equipment including surfboards, bodyboards, snorkeling masks/fins, etc., intended for personal use;
 - 6) Reading books, newspapers, magazines, etc., intended for personal use
- b) In addition to the items mentioned in subsection (a) of this Article, goods imported for personal use shall be exempt from duty up to the Free on Board (FOB) price of MVR 10,000 (Ten Thousand Maldivian Rufiyaa), as determined by Customs.
- c) In addition to the items mentioned in subsection (a) of this Article, the duty-exempt items and their respective quantities are outlined below.
- 1) In addition to the items mentioned in (a) and (b) of this Article, books, professional equipment, computers, etc., brought by individuals who studied abroad;
 - 2) In addition to the items mentioned in subsections (a) and (b) of this Article, an individual who has resided abroad for a period ranging between 6 (six) months and 1 (one) year shall be entitled to a duty exemption of MVR 9,000 (Nine Thousand Maldivian Rufiyaa) on items used for personal purposes, at the Free on Board (FOB) price as determined by Customs.
 - 3) In addition to the items mentioned in (a) and (b) of this Article, an individual who has resided abroad for a period ranging between 1 (one) year and 3 (three) years shall be entitled to a duty exemption of MVR 11,500 (Eleven Thousand Five Hundred Maldivian Rufiyaa) on items used for personal purposes, at the Free on Board (FOB) price as determined by Customs.
 - 4) In addition to the items mentioned in (a) and (b) of this Article, an individual who has resided abroad for more than 3 (three) years shall be entitled to a duty exemption of MVR 14,000 (Fourteen Thousand Maldivian Rufiyaa) on items used for personal purposes, at the Free on Board (FOB) price as determined by Customs.
 - 5) For an individual who has been abroad for more than 1 (one) year, in addition to the items mentioned in subsections (a) and (b) of this Article, the items used by the person during that period.

6. Items Brought by Individuals of the Professional Class

- a) In addition to the items mentioned in Article 5(a) of this Regulation, professional foreigners entering the Maldives for employment exceeding a period of 6 (six) months shall have goods brought for their residence exempt from duty.

- b) For the purpose of this article, professional class are teachers, doctors, nurses, accountants, managers, consultants and other specialized professionals who come to work in government and private companies.

7. Items Exempt from Duty Allowance

For the purposes of this regulation, the following items shall be exempt from duty allowance.

- a) Products containing tobacco or nicotine and their smoking devices, such as e-cigarettes, shisha and flavoured cigarettes or e-liquids;
- b) Plastic bags and items classified as single-use plastic;
- c) Energy drink;
- d) Motorcycle and autocytle;
- e) Four-wheeled vehicles;
- f) Maritime vessels;
- g) Automotive and marine spare parts;
- h) The items contained in the shipment are imported by individuals who are identified by Customs as misusing the duty allowance and using them for other than personal use or commercial purposes;
- i) Even if the total Customs-determined Free on Board (FOB) value of the goods or shipment is less than MVR 10,000 (Ten Thousand Maldivian Rufiyaa), items recognized by Customs as commercial goods, taking into account their nature, quantity, value, and proportion of imports.

8. Duty Exemption Coordination Committee

- a) The Commissioner-General of Customs shall establish a Committee known as the 'Duty Exemption Coordination Committee' this committee will take necessary steps to ensure that matters relating to duty exemption are carried out in the relevant sections of Customs in accordance with this regulation.
- b) The committee referred to in subsection (a) of this Article shall consist of nine members including officers of the relevant sections of Customs.
- c) The Committee is required to convene at least once per month.
- d) The main functions of the Committee are as follows:
 - 1) To undertake necessary measures for the consistent arrangement of duty exemption and issuance of goods across all relevant sections of Customs, and to provide requisite advice and guidance to said sections in this matter.

- 2) To develop and distribute to the sections a guideline for the uniform administration of duty exemption, considering the quantity, value, and proportion of imports of various types of goods by different sections of Customs.

9. Record Keeping

Information regarding the goods and the individual to whom the goods were issued shall be maintained by the Customs section or office that issued the goods. The records shall be centrally maintained through the system established for this purpose. This provision does not apply to items issued under Article 5(a) of this Regulation.

10. Commencement

This regulation shall come into force on July 1, 2024.

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