

*Act No. 31/79
15-9-1979 (Gregorian)*

EXPORT IMPORT ACT OF THE MALDIVES

1. Exporting items naturally formed and produced in the Maldives, importing items into the Maldives, re-exporting, selling of imported goods, and operation of such activity shall be carried out with the permission of the Ministry of Trade, Industries and Labour, and in accordance with regulation made by that Ministry. Permission shall not be necessary for bringing items up to the amount stipulated in sub-sections (c) and (d) of Section 5 of this Act.
2.
 - (a) Export duty shall not be levied on the export of items naturally formed and produced in the Maldives except ambergris.
 - (b) Export duty shall not be levied on items re-exported from the Maldives.
3. The export duty for ambergris shall be 50% of its F.O.B. Value.
4. No act shall be committed, whether by fraud or negligence, in the production of items exported from the Maldives or in the export of items, that may give a bad name for the Maldives, or that may have a deleterious effect on the businesses of the Maldives.
5. Import duty shall not be levied on the following items.
 - (a) Rice, sugar and flour.
 - (b) Holy Quran and parts thereof.
 - (c) Amount of duty exempted by the President from items brought by travellers.
 - (d) Amount of duty exempted by the President from items brought by private parties for minor use.
 - (e) Items imported into the Maldives for the business of re-export.
6. Except for the items stipulated in Section 5 of this Act, import duty shall be paid to the Government of the Maldives for items imported into the Maldives, as prescribed in the 97 chapters included in Section 7 of this Act. Goods for which advelorum duty has to be paid, for the payment of duty, the price of the goods shall be deemed the C.I.F. value in case of insured goods, and C. and F. value in case of uninsured goods.
7. As prescribed in Section 6 of this Act, goods for which import duty has to be paid and the type of goods have been divided into 97 chapters, and the amount of duty to be paid for goods included in each chapter are stipulated in the table below. The President shall have the discretion to further detail the name of the type of goods and the amount of import duty levied for the goods, as included in the table.

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Chapter Number	Type of Goods	Amount of Duty
Chapter 1	<p>Live animals</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Animals brought with permission in accordance with law.</p>	<p>25%</p> <p>35%</p>
Chapter 2	<p>Meat, and edible meat offal</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Pork and parts of pig used for eating.</p>	<p>15%</p> <p>35%</p>
Chapter 3	<p>Crabs, mussels, lobsters, prawns, and fish and aquatic invertebrates</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Live items from the types included in this chapter.</p>	<p>15%</p> <p>25%</p>
Chapter 4	<p>Milk, dairy products, birds' eggs, natural honey, edible products of animal origin, not elsewhere specified or included</p> <p style="padding-left: 20px;">- all items included in this chapter</p>	10%
Chapter 5	<p>Products of animal origin not elsewhere specified or included</p> <p style="padding-left: 20px;">- all items included in this chapter</p>	25%
Chapter 6	<p>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</p> <p style="padding-left: 20px;">- all items included in this chapter</p>	25%
Chapter 7	<p>Edible vegetable products and certain types of roots and tubers</p> <p style="padding-left: 20px;">- all items included in this chapter</p>	15%
Chapter 8	<p>Edible fruits and nuts; peel of citrus fruits or melons</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Areca nuts.</p>	<p>15%</p> <p>25%</p>
Chapter 9	<p>Coffee, tea, mate' and spices</p> <p style="padding-left: 20px;">- all items included in this chapter</p>	15%

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Chapter Number	Type of Goods	Amount of Duty
Chapter 10	Cereals (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Rice.	15% 0%
Chapter 11	Products of milling industry; malt; starches; inulin; wheat gluten (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Wheat flour.	15% 0%
Chapter 12	Oil seeds and oleaginous fruits; various types of grain, seeds and fruits; industrial or medicinal plants; straw and fodder (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Items used for medicine from the types included in this chapter.	15% 5%
Chapter 13	Lac, gums, milk, and other vegetable saps and extracts (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Gelatine	25% 15%
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Cotton.	25% 15%
Chapter 15	Oil and fat extracted from animals and their cleavage products; prepared edible fats; animal or vegetable waxes. - all items included in this chapter	10%
Chapter 16	Preparation of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Items made out of pork.	15% 35%
Chapter 17	Sugars and sugar confectionery (a) From the types included in this chapter, all other items included in this chapter except the items stated below.	15%

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Chapter Number	Type of Goods	Amount of Duty
	(b) Sugar	0%
Chapter 18	<p>Cocoa and cocoa preparations</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Products that contain alcohol.</p>	<p>15%</p> <p>35%</p>
Chapter 19	<p>Preparation of cereals, flour, starch or milk; pastry cooks' products</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Products that contain alcohol.</p>	<p>15%</p> <p>35%</p>
Chapter 20	<p>Preparations of vegetables, fruits, nuts or other parts of plants</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Spiced or flavoured areca nuts.</p> <p>(c) Products that contain alcohol.</p>	<p>15%</p> <p>25%</p> <p>35%</p>
Chapter 21	<p>Miscellaneous edible preparations</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Products made to be used for chewing areca nuts.</p> <p>(c) Products that contain pork.</p> <p>(d) Products that contain alcohol.</p>	<p>15%</p> <p>25%</p> <p>35%</p> <p>35%</p>
Chapter 22	<p>Beverages, spirits and vinegar</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Alcoholic beverages, and products containing alcohol</p> <p>(c) Alcohol.</p>	<p>15%</p> <p>35%</p> <p>35%</p>
Chapter 23	<p>Residues and waste from the food industries; prepared animal fodder</p> <p style="padding-left: 40px;">- all items included in this chapter</p>	25%
Chapter 24	<p>Tobacco, and manufactured tobacco substitutes</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Cigarettes</p>	<p>50%</p> <p>Rf -/30</p> <p>per</p> <p>cigarette</p> <p>(30 laaries)</p>

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Chapter Number	Type of Goods	Amount of Duty
Chapter 25	Salt, sulphur, earths and stone, plastering materials, lime and cement (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Cement, stone and gravel used for construction of buildings. (c) Salt used for consumption. (d) Marble	25% 10% 10% 15%
Chapter 26	Ores, slag and ash - all items included in this chapter	25%
Chapter 27	Mineral fuels, mineral oils and products of distillation; bituminous substances; mineral waxes (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Diesel (c) Aviation fuel (d) Cooking gas (e) Kerosene (f) Petrol	25% 10% 10% 10% 10% 10%
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes - all items included in this chapter	10%
Chapter 29	Organic chemicals - all items included in this chapter	10%
Chapter 30	Pharmaceutical products - all items included in this chapter	5%
Chapter 31	Plant fertilizers - all items included in this chapter	10%
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	

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Chapter Number	Type of Goods	Amount of Duty
	(a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Colour used for reading, writing and painting, and ink used for printing. (c) Ink, ribbon and cartridge used for computer printers. (d) Ink and cartridge used for various machines other than the items stated in (c) in this chapter.	25% 10% 5% 20%
Chapter 33	Essential oils, resinoids, perfumery, cosmetics or toilet preparations - all items included in this chapter	25%
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Soap, items used as soap, and washing powder used for washing clothes. (c) Putty and plaster made for use in dentistry.	25% 10% 5%
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Glue used in reading and writing.	25% 10%
Chapter 36	Explosives, pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Match boxes, lighter lead, and lighter gas.	35% 25%
Chapter 37	Photographic and cinematographic goods (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Chemical used for developing photographs.	25% 10%
Chapter 38	Miscellaneous chemical products - all items included in this chapter	25%

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Chapter Number	Type of Goods	Amount of Duty
Chapter 39	Plastic and articles thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Plastic shopping bags, plastic bags, polythene films, sheets, and tube-roll. (c) Pipes and fittings used for water wiring. (d) Polyurethane.	25% 200% 15% 10%
Chapter 40	Rubber and articles thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Inner and outer tyre of land based passenger vehicles specially. (c) Inner and outer tyre of land based industrial vehicles. (d) Erasure. (e) Inner and outer tyre of bicycles. (f) Inner and outer tyre of auto cycle and motor cycle.	25% 100% 35% 10% 15% 100%
Chapter 41	Raw hides and skins, (other than fur skins) and leather - all items included in this chapter	25%
Chapter 42	Articles of leather; saddlery and harness; travel goods, hand bag and similar containers; articles of animal gut (other than silk worm gut) - all items included in this chapter	25%
Chapter 43	Fur skins, artificial fur; and items made thereof - all items included in this chapter	25%
Chapter 44	Wood and wood products; wood charcoal (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Coal	15% 25%
Chapter 45	Cork and articles of cork - all items included in this chapter	15%

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Chapter Number	Type of Goods	Amount of Duty
Chapter 46	Manufactured straw, of esparto or of other plaiting materials; basket ware and wickerwork - all items included in this chapter	25%
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard - all items included in this chapter	25%
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or paperboard (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Sanitary towels and tampons. (c) Books used in reading and writing. (d) All types of paper. (e) Paper bags and boxes. (f) Cigarette paper.	25% 5% 10% 10% 10% 50%
Chapter 49	Printed books; newspapers; photographs and other printed materials; manuscripts, typescripts and plans (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Holy Quran and parts thereof. (c) Printed books, newspapers and magazines.	25% 0% 10%
Chapter 50	Silk - all items included in this chapter	15%
Chapter 51	Wool, fine or course animal hair; horse hair yarn and woven fabric - all items included in this chapter	15%
Chapter 52	Cotton - all items included in this chapter	15%
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	

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Chapter Number	Type of Goods	Amount of Duty
	- all items included in this chapter	25%
Chapter 54	Man-made filaments (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Cloth (c) Reel of thread	25% 15% 15%
Chapter 55	Man-made staple fibres - all items included in this chapter	15%
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Sanitary towels and tampons. (c) Strands	25% 5% 15%
Chapter 57	Carpets, other textile floor coverings - all items included in this chapter	25%
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Cloth	25% 15%
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use - all items included in this chapter	25%
Chapter 60	Knitted or crocheted fabrics - all items included in this chapter	25 %
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted - all items included in this chapter	25%
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	

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Chapter Number	Type of Goods	Amount of Duty
	(a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Sarongs.	25% 15%
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Seat covers of land based passenger vehicles, from amongst items contained in this chapter. (c) Seat covers of land based industrial vehicles, from amongst items contained in this chapter. (d) Polythene bags.	25% 100% 35% 200%
Chapter 64	Footwear, gaiters and the like; parts of such articles - all items included in this chapter	15%
Chapter 65	Headgear and parts thereof - all items included in this chapter	15%
Chapter 66	Umbrellas; sun umbrellas, walking-sticks; seat-sticks; whips; riding-crops; and parts thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Normal umbrellas.	25% 15%
Chapter 67	Prepared feathers and down and articles made of feathers and down; artificial flowers, articles of human hair - all items included in this chapter	25%
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Roofing sheets. (c) Wood (Sheet, plate) (d) Roof joints (e) Bricks (f) Pipes and fitting used for plumbing	25% 15% 15% 15% 15% 15%

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Chapter Number	Type of Goods	Amount of Duty
	included in this chapter except the items stated below. (b) Copper wire.	25% 15%
Chapter 75	Nickel and articles thereof - all items included in this chapter	25%
Chapter 76	Aluminium and articles thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Roofing sheets (c) Roof joints (d) Gutters (e) Aluminium sheets, aluminium plates	25% 15% 15% 15% 15%
Chapter 77	This chapter has been reserved for future use in the Harmonised System.	
Chapter 78	Lead and articles thereof - all items included in this chapter	25%
Chapter 79	Zinc articles thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Corrugated roofing sheets (c) Zinc sheets, zinc plates. (d) Couplings (e) Gutters	25% 15% 15% 15% 15%
Chapter 80	Tin and articles thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Corrugated roofing sheets (c) Tin sheets, Tin plates. (d) Couplings (e) Gutters	25% 15% 15% 15% 15%
Chapter 81	Other base metals; cermets; articles thereof - all items included in this chapter	25%

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Chapter Number	Type of Goods	Amount of Duty
Chapter 82	<p>Tools, implements, cutlery, spoons and forks, base metal; parts thereof of base metal</p> <p style="padding-left: 20px;">- all items included in this chapter</p>	20%
Chapter 83	<p>Miscellaneous articles of base metals</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below. 25%</p> <p>(b) Land based passenger vehicle locks, auto cycle locks and motor cycle lock, from amongst items contained in this chapter. 100%</p> <p>(c) Land based industrial vehicle locks from amongst items contained in this chapter.</p> <p>(d) Bicycle locks. 15%</p> <p>(e) Locks for land based special needs mobility vehicles. 5%</p>	
Chapter 84	<p>Nuclear reactors, boilers, machinery, mechanical appliances, and parts thereof</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below. 20%</p> <p>(b) Computers, parts of computers and other items used with computers. 5%</p> <p>(c) Refrigerators 5%</p> <p>(d) Engines, parts of such engines and spare parts of auto cycles and motor cycles. 100%</p> <p>(e) Engines, parts of such engines and spare parts of land based passenger vehicles, from amongst items contained in this chapter. 100%</p> <p>(f) Engines, parts of such engines and spare parts of land based industrial vehicle locks from amongst items contained in this chapter. 35%</p> <p>(g) Forklifts, Cranes, Road Rollers, Excavators, and all other vehicles used to move excavate land and move earth from one place to another, motorised vehicles used to level earth and motorised vehicles used for agricultural purposes. 35%</p> <p>(h) Engines, parts of such engines and spare parts of motorised land based special needs mobility vehicles. 5%</p>	
Chapter 85	<p>Electric machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles</p> <p>(a) From the types included in this chapter, all other items</p>	

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Chapter Number	Type of Goods	Amount of Duty
	(f) Bicycles, parts and spare parts thereof. (g) Baby carriages, parts and spare parts thereof. (h) Wheel burrows, parts and spare parts thereof	15% 15% 25%
Chapter 88	Aircraft, spacecrafts and parts thereof - all items included in this chapter	25%
Chapter 89	Ships, boats and floating structures - all items included in this chapter	25%
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Prescription glasses and parts thereof, external and internal eye lenses. (c) Pace-makers. (d) Hearing aids. (e) Orthopaedic appliances. (f) Tooth, set of teeth, and palate. (g) All kinds of medical, surgical, dental machinery. (h) Medical, surgical, dental items. (i) Items used by school children in their studies. (j) Photographic cameras. (k) Cinematographic projectors.	25% 5% 5% 5% 5% 5% 20% 5% 10% 5% 35%
Chapter 91	Clocks, watches and parts thereof (a) From the types included in this chapter, all other items included in this chapter except the items stated below. (b) Clocks and parts thereof.	25% 5%
Chapter 92	Musical instruments, parts and accessories of such articles - all items included in this chapter	10%
Chapter 93	Arms and ammunition; parts and accessories thereof - all items included in this chapter	35%

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Chapter Number	Type of Goods	Amount of Duty
Chapter 94	<p>Furniture; beddings; mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Furniture, mattress, pillows and beddings.</p> <p>(c) Seats and parts of seats of land based passenger vehicles, from amongst items contained in this chapter.</p> <p>(d) Seats and parts of seats of land based industrial vehicles, from amongst items contained in this chapter.</p> <p>(e) Seats and parts of seats of land based special needs mobility vehicles, from amongst items contained in this chapter.</p>	<p>25%</p> <p>20%</p> <p>100%</p> <p>35%</p> <p>5%</p>
Chapter 95	<p>Toys, games and sports requisites; parts and accessories thereof</p> <p>- all items included in this chapter</p>	<p>25%</p>
Chapter 96	<p>Miscellaneous manufactured articles</p> <p>(a) From the types included in this chapter, all other items included in this chapter except the items stated below.</p> <p>(b) Drawing boards, writing boards, white boards.</p> <p>(c) Pencils, pens, writing chinks, drawing brushes, crayons.</p> <p>(d) Items used in (tobacco) smoking.</p>	<p>25%</p> <p>10%</p> <p>10%</p> <p>50%</p>
Chapter 97	<p>Works of art; collectors' pieces; antiques</p> <p>- all items included in this chapter</p>	<p>25%</p>

8. (a) The President shall have the discretion to waive payment of duty to the government for a maximum period of 10 years, for items imported to commence, undertake and operate activities that are beneficial to the economy of the Maldives.
- (b) The President shall have the discretion, in the case of a special circumstance, to waive payment of import duty, or part of it, for items imported for the general benefit of the public, or for the general benefit of the people on an island, of the Maldives.
- (c) Duty shall be exempted, in accordance with the international treaties approved by the Maldives, for items brought to and taken from the Maldives by parties who have been granted diplomatic immunity by the Government of the Maldives.

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9. This Act shall not affect the Government of the Maldives from acting as determined in relation to a party for whom the Government of the Maldives has discretion to exempt duty as provided for in another Act.
10. This Act shall not affect the settlement of duty, with regard to items brought to and taken from the Maldives under a regional or international treaty, or a bi-lateral agreement between the Government of the Maldives and a government of a foreign country, in accordance with such treaty or agreement.
11.
 - (a) The Government of the Maldives shall determine the price from which duty has to be paid for imported items with an unknown price, and items with prices below than the prices at which they are ordinarily imported, based on the prices of such items ordinarily imported into the Maldives during such period.
 - (b) The Government of the Maldives shall determine the price from which duty has to be paid for exported items with an unknown price, and items with prices below than the prices at which they are ordinarily exported, based on the prices of such items ordinarily exported from the Maldives during such period.
 - (c) If an owner of a good has a problem with the price determined by the Government of the Maldives in accordance with sub-sections (a) and (b) of this Section, the owner shall have the right to apply to the court for adjudication after payment of duty on that price. If it is proved to the court that the price submitted by the owner is valid, the Government of the Maldives shall pay back to the owner of the good the additional money that was paid for duty.
12. In situations where the Government of the Maldives has to determine the price from which duty shall be paid in accordance with Section 11 of this Act, if it is not proved that the party importing or exporting goods has been deliberately fraudulent, it shall not be deemed to be a contravention against this Act.
13.
 - (a) It shall be an offence to secretly import into the Maldives an item not authorized to be imported into the Maldives; to secretly export from the Maldives an item not authorized to be exported from the Maldives; to secretly import items into, and export items from, the Maldives, for which duty shall be levied, in order to avoid payment of duty; and attempting to do any of these acts.
 - (b) It shall be deemed secretly importing goods into the Maldives if a good is unloaded to an area not designated by the Customs after it is brought to the Maldives, or if a good is taken outside the area designated by the Customs for imported goods, without notice to, or permission from, the Customs, or if goods are imported into the Maldives without payment of applicable duty.
 - (c) It shall be deemed secretly exporting goods from the Maldives if goods are exported from the Maldives without notice to, or permission from, the Customs, or

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if a good is exported from, or taken outside, the area designated by the Customs for goods to be exported, without notice to, or permission from, the Customs, or if goods are exported or taken out of the Maldives without payment of applicable duty.

14. (a) If an offence has been committed against sub-section (a) of Section 13 of this Act, or attempted, in addition to the imposition of penalty prescribed under this Act, the goods in question shall be confiscated without compensation. If any good or money have been obtained by secretly importing or exporting goods, in addition to the imposition of penalty prescribed under this Act, such good or money shall be confiscated.
- (b) The penalty for a person secretly importing goods into the Maldives or secretly exporting goods from the Maldives shall be imprisonment, or banishment, or house arrest for a period between 6 months and 2 years.
- (c) The penalty for a person attempting to secretly import goods into the Maldives or secretly export goods from the Maldives shall be imprisonment, or banishment, or house arrest for a period between 4 months and 1 1/2 years, or a fine between the amounts Rf. 10,000/- and Rf. 100,000/-.
- (d) If an offence against sub-section (a) of Section 13 of this Act is repeated, 1 year of imprisonment, or banishment, or house arrest shall be added to the penalty prescribed under this Act, for each instance of repetition.
- (e) If, by fraud, a low price is submitted when importing goods, the Government of the Maldives has the discretion to fine the perpetrator with an amount not exceeding twice the actual price of the goods in question for the first time, and, if the offence is committed more than once, in addition to fining the perpetrator with an amount not exceeding twice the actual price of the goods in question, to shut down imports by such party for a period not exceeding 2 years.
- (f) If, by fraud, a low price is submitted when exporting goods, the Government of the Maldives has the discretion to fine the perpetrator with an amount not exceeding twice the actual price of the goods in question for the first time, and, if the offence is committed more than once, in addition to fining the perpetrator with an amount not exceeding twice the actual price of the goods in question, to shut down exports by such party for a period not exceeding 2 years.
- (g) If a breach has been committed against a clause of this Act that does not prescribe a penalty, the perpetrator shall be fined with an amount not exceeding twice the actual price of the goods in question. If an attempt to commit such an act has been discovered, the perpetrator shall be fined with an amount not exceeding the actual price of the goods used or attempted to be used for the commission of the act.
- (h) If a person has a problem with a fine imposed under sub-section (e), (f) and (g) of this Section, the person shall have the right to apply to the court for adjudication

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after payment of the fine. If the court decides that the person did not contravene the law, the Government shall pay back the fine paid by the person.

15. In this Act:-

- (a) "Re-exporting" means lawfully taking out of the Maldives items lawfully imported into the Maldives, without changing the nature of the items.
 - (b) "F.O.B. Value" means the price of the items, and the cost incurred up to loading the items to a vessel in a port or airport.
 - (c) "C.I.F. Value" means the price of the items, and the value of the items including the insurance and freight charges.
 - (d) "C. and F. Value" means the price of the items and the value of the items including freight charges.
 - (e) "Advelorum Duty" means the percentage of the price of the good determined as the duty amount.
 - (f) "Specific Duty" means the amount determined as duty based on the quantity, or weight, or the size of the good.
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