



*Unofficial translation of the*

## **PLASTIC BAG FEE**

## **RECORD KEEPING REGULATION**

**2023/R-96**

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### **DISCLAIMER OF LIABILITY**

*This is the unofficial translation of the original document in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this document, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this document and this translation be read concurrently.*

# PLASTIC BAG FEE RECORD KEEPING REGULATION

- Introduction and citation**
1. (a) This Regulation is made pursuant to the authority granted to the Maldives Inland Revenue Authority by Section 38(a) of the Waste Management Act (Law Number 24/2022).
  - (b) This Regulation shall be cited as the “Plastic Bag Fee Record Keeping Regulation”.
- Objective**
2. The objective of this Regulation is to specify the records to be maintained by persons to whom chapter 8 of the Act applies excluding those registered with MIRA for GST under the Goods and Services Tax Act (Law number 10/2011), to ascertain the accuracy of the amount collected by such persons as plastic bag fee, and to set out a detail procedure to be followed in keeping proper records by such persons.
- Commencement of record keeping**
3. Business activities shall keep proper records pertaining to plastic bag fee in accordance with the Act and this Regulation, beginning from the date of commencement of collection of plastic bag fee under the Act.
- Records required to be maintained pertaining to plastic bag fee**
4. (a) The person who operates the business activity shall keep day to day records of the following information, including the respective dates, as regards the amount collected as plastic bag fee.
    - (1) Number of plastic bags sold by the business activity to customers and their prices;
    - (2) Number of plastic bags provided free of charge to customers by the business activity;
    - (3) Number of plastic bags damaged and their prices;
    - (4) Number of non-plastic bags sold and provided free of charge to customers by the business activity;
    - (5) Details of plastic bags returned by customers.

- (b) In addition to the information specified in subsection (a), where the business activity purchases or obtains plastic bags from another person for the purpose of reselling, the following information of that supplier;
  - (1) Name and address of the supplier;
  - (2) TIN of the supplier if registered with MIRA under any tax law;
  - (3) Number of plastic bags purchased from the supplier and number of plastic bags obtained free of charge from the supplier;
  - (4) Copy of the receipt or invoice issued by the supplier in respect of the transaction.
- (c) In addition to the information specified in subsections (a) and (b), business activities shall keep records of imported plastic bags, if any.
- (d) Documents and records specified in this Section shall be maintained in accordance with Section 15 of the Tax Administration Regulation (Regulation number 2013/R-45).
- (e) Where the documents and records specified in this Section are maintained in an electronic format, it shall be in conformity with Section 16 of the Tax Administration Regulation (Regulation number 2013/R-45).

**Obligation to maintain plastic bag fee information separately**

- 5. Where the business activity makes handwritten records for the purpose of Section 4 of this Regulation, such records shall be maintained separately from all the other records of the business activity, and such records shall be made on a day-to-day basis and display separate individual accounts of the information required in Section 4 of this Regulation.

**Obligation to keep proper records of plastic bag fee**

- 6. The operator of the business activity which is required to charge plastic bag fee from customers under Section 32 of the Act shall be responsible to keep proper records and information specified under the Act and this Regulation as pursuant to the provisions of the Act and this Regulation.

- Definitions**
7. (a) "Act" refers to the Waste Management Act (Law Number 24/2022).
- (b) "Supplier" refers to the person who sells plastic bags or provides plastic bags free of charge.
- (c) "TIN" refers to the Taxpayer Identification Number issued by the Maldives Inland Revenue Authority upon registration under a tax law.
- Regulation to be read together with other Acts**
8. This Regulation shall be read together with the Waste Management Act (Law Number 24/2022) and the Regulations made pursuant to that Act. Any word or expression not defined in this Regulation, unless the context otherwise requires, shall have the same meaning such word or expression has in that Act.
- Commencement of Regulation**
9. This Regulation shall take effect from the date of its publication in the Government Gazette.